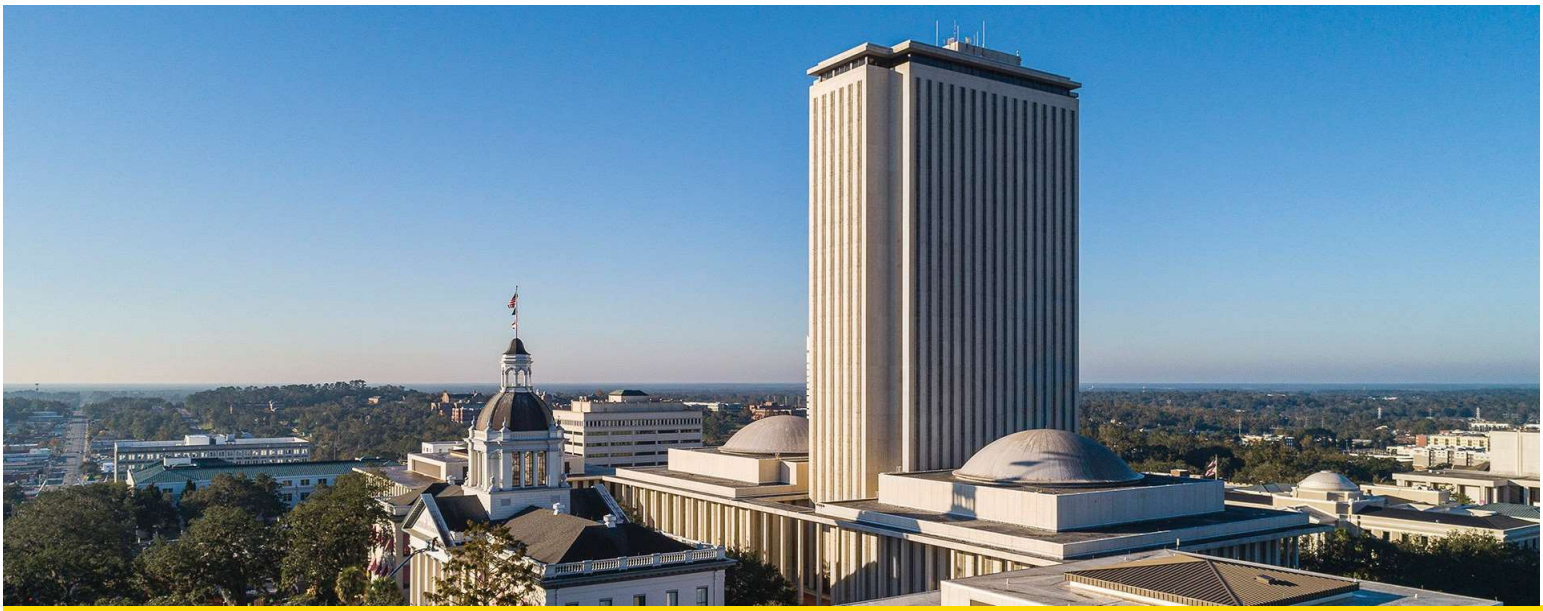

FINANCE AND TAXATION COMMITTEE

Friday, September 26, 2025
10:00 a.m. – 2:00 p.m. ET

Meeting Room: Orange Ballroom C
Hilton Orlando
6001 Destination Parkway
Orlando, FL 32819

FLC Staff Contact: Charles Chapman

FLC
FLORIDA LEAGUE OF CITIES

Agenda

Finance and Taxation Legislative Policy Committee
Friday, September 26, 2025, from 10:00 a.m. to 2:00 p.m.
Hilton Orlando – Meeting Room: Orange Ballroom C
6001 Destination Parkway, Orlando, Florida

AGENDA

I. Introduction & Opening Remarks ..... **Chair Molly Young**
Mayor, Village of Tequesta

II. FLC Policy Committee Process for 2025-2026 ..... **Charles Chapman, FLC Staff**

III. Potential 2026 Priority and Policy Issues ..... **Charles Chapman, FLC Staff**

a. Ad Valorem (Property) Taxes
b. Local Option Sales Taxes
c. Local Business Tax Reform

IV. Other Business ..... **Charles Chapman, FLC Staff**

V. Additional Information ..... **Charles Chapman, FLC Staff**

a. Key Legislative Dates
b. Key Contacts – Click HERE to sign-up
c. 2025 Legislative Session Final Report

VI. Closing Remarks ..... **Chair Molly Young,**
Mayor Village of Tequesta

VII. Adjournment

Breakfast and Lunch provided by the Florida League of Cities

WiFi is Available
Network: FLCPC0925
Access Code: FLCPC0925

Committee Roster

FLORIDA LEAGUE OF CITIES

2025-2026 Legislative Policy Committee
Finance and Taxation

Staffed by: Charles Chapman, Legislative Consultant

CHAIR:
The Honorable Molly Young
Mayor, Village of Tequesta

VICE CHAIR:
The Honorable Diana Adams
Councilmember, City of West Melbourne

MEMBERS:
The Honorable Robert "Bob" Auwaerter
Vice Mayor, Town of Indian River Shores

The Honorable Joseph Barkley
Commissioner, City of Belleair Bluffs

The Honorable Thomas Barnhorn
Councilor, City of Seminole

The Honorable Thomas Bronson
Vice Mayor, City of Brooksville

Melinda Brown
Comptroller, City of Satellite Beach

The Honorable Fitz Budhoo
Commissioner, City of Oakland Park

The Honorable Michael Cadore
Councilman, City of Rockledge

Cale Curtis
City Manager, City of Margate

The Honorable Carmen Demanche
Councilmember, Town of Lake Hamilton

The Honorable Alison Dennington
Mayor, Town of Melbourne Beach

The Honorable Susy Diaz
Deputy Mayor, City of Greenacres

The Honorable Michael DiBrizzi
Commissioner, City of Largo

The Honorable Kevin Docherty
Council President, Town of Ocean Breeze

The Honorable Ed Dodd
Councilmember, City of Sebastian

The Honorable Brent Eden
Commissioner, City of Lake Alfred

The Honorable Maureen Freaney
Mayor, City of Dunedin

The Honorable Ed Freeman
Mayor, Town of Lady Lake

The Honorable Mimi Hanley
Councilmember, City of Melbourne

The Honorable Danise 'DeeDee' Henriquez
Mayor, City of Key West

The Honorable Jeff Hmara
Mayor, Village of Royal Palm Beach

Lori Houghton
Finance Director, City of Tavares

The Honorable Michael Howard
Councilor, Town of Indian Shores

The Honorable Linda Hudson
Mayor, City of Fort Pierce

The Honorable Anita Kane
Mayor, Town of Loxahatchee Groves

The Honorable Sarah Karon
Commissioner, Town of Longboat Key

David Keller
Special Projects Administrator, City of Hollywood

The Honorable Kathy Kelley Ohlrich
Commissioner, City of Sarasota

Kelly Layman
Legislative & External Relations, Town of Jupiter Island

Peter Lear
Director of Finance, City of Bartow

John Lege
Assistant City Manager, City of Fort Myers

Joseph F. Lo Bello
Town Manager, Town of Lake Clarke Shores

The Honorable Shayla Macias
Councilwoman, City of Fellsmere

The Honorable Lisa Mallozzi
Commissioner, City of Cooper City

David Margolis
City Attorney, City of Clearwater

The Honorable Mimi May
Commissioner, City of Lake Worth Beach

The Honorable Kevin McCann
Mayor, City of Winter Springs

The Honorable Roger Michaud
Mayor, Town of Lake Park

The Honorable Mike Miller
Mayor, City of Sanibel

Stephen Okiye
Finance Director/Treasurer, City of Port St. Lucie

The Honorable Monica Paris
Commissioner, City of Daytona Beach

The Honorable Allison Patton
Councilmember, City of Pensacola

The Honorable Demetrius Petrow
Commissioner, City of North Port

The Honorable Tom Plaut
Commissioner, City of Deerfield Beach

The Honorable Orlando Puyol
Councilmember, Village of North Palm Beach

The Honorable Gary Ready
Mayor Pro Tem, Village of Palm Springs

The Honorable Tom Reid
Vice Mayor, City of South Pasadena

Brittany Retherford
City Manager, City of Satellite Beach

Dennis Rogero
Chief Financial Officer, City of Tampa

Carmen Rosamonda
City Manager, City of DeBary

The Honorable Brian Sackett
Mayor, City of Longwood

The Honorable Winnette Sandlin
Vice Mayor, Town of Orange Park

The Honorable Megan Sladek
Mayor, City of Oviedo

The Honorable Vernel Smith
Vice Mayor, City of Haines City

The Honorable Fortuna Smukler
Commissioner, City of North Miami Beach

Kelly Strickland
Director of Financial Administration, City of Sarasota

The Honorable Fabiola Stuyvesant
Commissioner, City of Sunny Isles Beach

Debra Sullivan
City Administrator, City of Belleair Bluffs

The Honorable Colleen Taylor
Commissioner, City of Lake Mary

Ann Toney-Deal
City Manager, City of Seminole

The Honorable John Wagner
Councilman, City of Jacksonville Beach

The Honorable Kathy Washington
Mayor, Town of Welaka

The Honorable Patricia Weeks
Deputy Mayor, City of Cocoa

The Honorable Judy Wertz Strickland
Mayor, City of Arcadia

Aqueria Wester
Legislative Aide, City of Riviera Beach

The Honorable Marc Wigder
Councilmember, City of Boca Raton

The Honorable Julie Wilkins
Mayor, City of LaBelle

The Honorable Robert Yaffe
Councilmember, Town of Bay Harbor Islands

The Honorable Brian Yates
Mayor Pro Tem, City of Winter Haven

FLC Policy Committee Process for 2025-2026

2025-2026 FLC LEGISLATIVE POLICY PROCESS

The Florida League of Cities' (FLC's) Charter and Bylaws specify that the League shall engage only on legislation that pertains directly to "municipal affairs." "Municipal affairs" refers to issues that directly pertain to the governmental, corporate, and proprietary powers to conduct municipal government, perform municipal functions, render municipal services, and raise and expend revenues. Protecting Florida's cities from egregious, far-reaching attacks on Home Rule powers will always be the top priority.

Each year, municipal officials from across the state volunteer to serve on the League's legislative policy committees. Appointments are a one-year commitment and involve developing the League's Legislative Platform. The Legislative Platform addresses priority issues of statewide interest that are most likely to affect daily municipal governance and local decision-making during the upcoming legislative session.

Policy committee members also help League staff understand the real-world implications of proposed legislation, and they are asked to serve as advocates throughout the year. To get a broad spectrum of ideas and to better understand the impact of League policy proposals on rural, suburban, and urban cities of all sizes, it is ideal that each of Florida's cities be represented on one or more of the legislative policy committees.

There are currently five standing legislative policy committees:

DEVELOPMENT, CODE COMPLIANCE, AND REDEVELOPMENT COMMITTEE: This committee addresses development, redevelopment, housing, community planning, zoning, eminent domain, property rights, short-term rentals, code enforcement, building and fire code, building permitting, and concurrency management.

FINANCE AND TAXATION COMMITTEE: This committee addresses general finance and tax issues, fees, assessments, infrastructure funding, local option revenues, pension issues, revenue sharing, franchise fees, Communications Services Tax (CST), and ad valorem.

INTERGOVERNMENTAL RELATIONS, MOBILITY, AND EMERGENCY MANAGEMENT COMMITTEE: This committee addresses transportation, municipal roads, traffic safety, municipal airports, drones, vertiports, ports, telecommunications, broadband, use of public rights-of-way, parking, signage, emergency management, homelessness, charter counties, annexation, ethics for public officers and employees, elections, special districts, and general preemptions.

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MUNICIPAL OPERATIONS COMMITTEE: This committee addresses government operations, municipal service delivery, cybersecurity, technology, public safety, public meetings, public records, public property use and management, procurement, personnel, insurance, collective bargaining, workers' compensation, liability, and sovereign immunity.

UTILITIES, NATURAL RESOURCES, AND PUBLIC WORKS COMMITTEE: This committee addresses coastal management, environmental permitting, hazardous and toxic wastes, recycling, solid waste collection and disposal, stormwater, wastewater treatment and reuse, water management, water quality and quantity, resiliency, brownfields, and municipal utilities.

Due to Sunshine Law issues, only one elected official per city can be represented on a legislative policy committee, but a city could have an elected and a non-elected city official on each of the five policy committees. Appointments are made by the League president based upon a city official's support and advocacy of the Legislative Platform and participation at meetings, Legislative Action Days, and other legislative-related activities.

The Florida Legislature convenes the 2026 Legislative Session on January 13. The League's legislative policy committee meetings commence in September and meet three times. No new issues will be considered by a legislative policy committee after the second committee meeting. At the last meeting, each of the five policy committees adopts ONE legislative priority. In addition, a legislative policy committee may, but is not required to, recommend ONE policy position related to other relevant issues. The policy position must satisfy the same criteria for legislative priorities. Priority and policy position statements are capped at 75 words and must embrace a single subject by not combining multiple unrelated issues into one statement. Adhering to these principles ensures clarity, focus, and consistency in the League's advocacy efforts. Recommended legislative priorities and policy positions will be considered by the Legislative Committee. The Legislative Committee may, if necessary, edit statements to ensure compliance with these requirements. If favorably considered by the Legislative Committee, they will be considered by the general membership. If adopted by the general membership, the policy priorities and policy positions may be published as the League's Legislative Platform and communicated to legislators and others, as appropriate.

The Legislative Committee is composed of:

- Each legislative policy committee chair and the chairs of the other standing committees
- The president of each local and regional league
- The presidents of several other municipal associations
- Chairs of the municipal trust boards
- Several at-large members appointed by the League president

2025 Legislative Policy Committee Meeting Dates

- September 26, 2025, 10:00 a.m. to 2:00 p.m. at the Hilton Orlando, 6001 Destination Parkway, Orlando, FL 32819
- October 17, 2025, 10:00 a.m. to 2:00 p.m. at the Hilton Orlando, 6001 Destination Parkway, Orlando, FL 32819
- December 4, 2025, from 10:00 a.m. to 12:00 p.m. during the FLC Legislative Conference at the Renaissance Orlando at SeaWorld, 6677 Sea Harbor Drive, Orlando, FL 32821

If you are interested in serving or learning more, please contact Mary Edenfield at 850.701.3624 or *medenfield@flcities.com*.

What is an FLC legislative policy committee?

- Policy committees help set the Legislative Platform for the Florida League of Cities (FLC) and Florida's municipalities in advance of the next legislative session.
- The five policy committees include the Development, Code Compliance, and Redevelopment Committee; Finance and Taxation Committee; Municipal Operations Committee; Intergovernmental Relations, Mobility, and Emergency Management Committee; and Utilities, Natural Resources, and Public Works Committee.
- Committees are made up of municipal officials from across the state.

When and how do I sign up for a policy committee?

- Sign-up opens in June each year.
- To sign up, contact Mary Edenfield at *medenfield@flcities.com* for the sign-up link or go to *flcities.com*.
- The FLC President makes the committee appointments, and appointments are announced in August after the FLC Annual Conference.

Can I serve on more than one policy committee?

- No. All committees meet simultaneously.

When are the meetings, and is there a virtual option?

- This year, committee meetings take place in person in Orlando in September, October, and December during the FLC Legislative Conference.
- There is no virtual meeting option; meetings are in person.

How do I submit a policy issue for a committee to consider?

- If you want a committee to consider an issue as a League priority, contact the committee staff person before the September or October policy committee meeting.
    - **David Cruz**, FLC Legislative Counsel, staffs the Development, Code Compliance, and Redevelopment Committee.
    - **Charles Chapman**, Legislative Consultant, staffs the Finance and Taxation Committee.
    - **Sam Wagoner**, FLC Legislative Advocate, staffs the Municipal Operations Committee.
    - **Rebecca O'Hara**, FLC Deputy General Counsel, staffs the Intergovernmental Relations, Mobility, and Emergency Management Committee.
    - **Matt Singer**, FLC Legislative Advocate, staffs the Utilities, Natural Resources, and Public Works Committee.
- No new issues can be presented after the October meeting.

What can I expect at each meeting?

- First meeting in September: Discussions begin regarding potential priorities and policy positions.
- Second meeting in October: Discussions continue, and the committee may narrow down the list of considerations.
- Final meeting in December: The committee votes on one priority and one optional policy position, finalizing the text for the priority/policy position statements.

When will I get the meeting agenda?

- Meeting packets containing the agenda and related materials will be emailed to committee members one week before the meeting.
- You should bring a printed copy or your device to the meeting.
- Meeting packets are also available on *flcities.com* under the Advocacy tab.

Does FLC cover any meeting expenses?

- The League provides breakfast and lunch on the meeting date.

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Ad Valorem (Property) Taxes

Property Taxes

Draft Priority or Policy Statement:

TO BE DEVELOPED.

Background:

In Florida and nationwide, property owners and interested parties desiring to own a home face a variety of obstacles. Most notably is the cost of housing in Florida. Additional obstacles include the price of insurance, available inventory of properties for sale or rent, and high interest rates for loans. Often the rate and amount of property taxes is identified as an obstacle as well.

In recent legislative sessions, bills have been filed to either increase the dollar amount of homestead exemptions, add homestead exemptions, provide property tax exemptions for first responders, essential workers, veterans (spouses of deceased veterans), or to commission a study to eliminate property taxes altogether and replace them with consumption taxes. The League has consistently opposed these efforts.

On the 2024 ballot the voters approved Amendment 5 (HJR 7017-2024). This amendment placed an adjustment to the homestead exemption to account for inflation.

During the 2025 Legislative Session, conversation continued regarding property tax reform. The Governor took the lead by calling for the complete elimination of property taxes. This call for repeal has been narrowed to target only homestead properties in recent press events. No official proposal from the Governor has been provided.

The State Legislature has taken two different courses of action in response to the Governor's call for reform or repeal. The House of Representatives has formed the Select Committee on Property Taxes to gather information and present proposals for property tax reform to be considered. The goal of this Select committee is to reduce the proposals to bill form and to have them ready for consideration and a vote early in the 2026 Legislative Session.

The Senate were proponents of a formal study into how property taxes work and what alternative may readily exist. However, the efforts at a formal study were vetoed in the 2025 State of Florida Budget by Governor DeSantis. Recently, the Senate President's office has spoken about taking very judicious and cautious approaches to property tax reform and assuring fiscally constrained communities that they are being considered.

For most of the proposals being discussed, reform may only be achieved through a constitutional amendment, voted on by the electorate of the State of Florida, and achieve a minimum of 60% approval.

2023
Local Government Financial Information Handbook

January 2024

The Florida Legislature's

Office of Economic and Demographic Research

Ad Valorem Tax

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

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

> Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.[1]

> Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.[2]

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

To summarize, local governments may levy ad valorem taxes subject to the following limitations.

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

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

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

County Millages:
County government millages are composed of four categories of millage rates.[3]

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

County Furnishing Municipal Services:
General law implements the constitutional provision authorizing a county furnishing municipal services to levy additional taxes within the limits fixed for municipal purposes via the establishment of municipal service taxing or benefit units.[5] The distinction between a municipal service taxing unit (MSTU) and a municipal service benefit unit (MSBU) is that a MSTU is the correct terminology when the mechanism used to fund the county services is derived through taxes rather than service charges or special assessments (i.e., MSBU). The MSTU may encompass the entire unincorporated area, a portion of the unincorporated area, or all or part of the boundaries of a municipality. However, the inclusion of municipal boundaries within the MSTU is subject to the consent by ordinance of the governing body of the affected municipality given either annually or for a term of years.

The creation of a MSTU allows the county's governing body to place the burden of ad valorem taxes upon property in a geographic area that is less than countywide in order to fund municipal-type services. The MSTU is used in a county budget to separate those ad valorem taxes levied within the taxing unit itself to ensure that the funds derived from the tax levy are used within the boundaries of the taxing unit for the contemplated services. If ad valorem taxes are levied to provide these municipal services, counties may levy up to ten mills.[6]

Municipal Millages:
Municipal government millages are composed of four categories of millage rates.[7]

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

3. Section 200.001(1), F.S.
4. Section 189.012(2), F.S.
5. Section 125.01(1)(q), F.S.
6. Section 200.071(3), F.S.
7. Section 200.001(2), F.S.

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

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

The Florida Department of Education's *2022-23 Funding for Florida School Districts*, provides an overview of school district funding and discussion of school district millages.[13]

Independent Special District Millages:
Independent special district millages are the rates set by the district's governing body, and the following issues must be addressed.[14]

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

8. Counties, municipalities, and school districts may levy taxes in excess of the ten-mill limit to pay bonds or for periods no longer than two years when authorized by a vote of the electorate, pursuant to Article VII, s. 9(b), Fla. Const. In addition to the maximum millage levied pursuant to s. 1011.71, F.S., and the General Appropriations Act, a school district may levy, by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in Article VII, s. 9(b), Fla. Const. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit.
9. Section 200.001(3), F.S.
10. Section 1011.71(1), F.S.
11. Section 1011.71(2), F.S.
12. Section 1011.71(3), F.S.
13. https://www.fldoe.org/core/fileparse.php/7507/urlt/Fefpdist.pdf
14. Section 200.001(4), F.S.

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

General Law Amendments:
The list below represents the legislation enacted during the 2023 Regular Legislative Session that amended provisions in one or more of the following chapters of the Florida Statutes, which address the ad valorem tax, its administration, and other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 195, administration of property assessments; Chapter 196, exemptions; Chapter 197, tax collections, sales, and liens; and Chapter 200, determination of millage. These chapter laws are available via the Department of State's Division of Elections website.[16]

Chapter Law #	Subject
2023-17	Housing
2023-157	Taxation
2023-173	Economic Programs
2023-349	Disaster Relief

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

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

15. See the Florida Revenue Estimating Conference's *2023 Florida Tax Handbook Including Fiscal Impact of Potential Change*, pp.207-221 at http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2023.pdf for additional detail.
16. http://laws.flrules.org/
17. Section 200.001(7), F.S.

The DOR has general supervision of the assessment and valuation of property so that all property is placed on the tax rolls and valued according to its just valuation. Additionally, the DOR prescribes and furnishes all forms as well as prescribes rules and regulations to be used by property appraisers, tax collectors, clerks of circuit court, and value adjustment boards in administering and collecting ad valorem taxes.

Distribution of Proceeds:
The tax collector distributes taxes to each taxing authority.[18]

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

Attorney General Opinions:
Florida's Attorney General has issued hundreds of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.[19] Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *ad valorem tax*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

18. Section 197.383, F.S.
19. https://www.myfloridalegal.com/ag-opinions
20. http://floridarevenue.com/property/Pages/DataPortal_DataBook.aspx
21. http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

House Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII and the creation of a new section in Article XII of the State Constitution to create a tax exemption for all levies and to provide an effective date.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 3 of Article VII and the creation of a new section in Article XII of the State Constitution is agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be

exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently disabled, property to the value fixed by general law not less than five hundred dollars.

(c) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the county or municipality, and only after the electors of the county or municipality voting on such question in a referendum authorize the county or municipality to adopt such ordinances. An exemption so granted shall apply to improvements to real property made by or for the use of a new business and improvements to real property related to the expansion of an existing business and shall also apply to tangible personal property of such new business and tangible personal property related to the expansion of an existing business. The amount or limits of the amount of such exemption shall be specified by general law. The period of time for which such exemption may be

granted to a new business or expansion of an existing business shall be determined by general law. The authority to grant such exemption shall expire ten years from the date of approval by the electors of the county or municipality, and may be renewable by referendum as provided by general law.

(d) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant historic preservation ad valorem tax exemptions to owners of historic properties. This exemption may be granted only by ordinance of the county or municipality. The amount or limits of the amount of this exemption and the requirements for eligible properties must be specified by general law. The period of time for which this exemption may be granted to a property owner shall be determined by general law.

(e) By general law and subject to conditions specified therein:

(1) Twenty-five thousand dollars of the assessed value of property subject to tangible personal property tax shall be exempt from ad valorem taxation.

(2) The assessed value of solar devices or renewable energy source devices subject to tangible personal property tax may be exempt from ad valorem taxation, subject to limitations provided by general law.

(f) There shall be granted an ad valorem tax exemption for

real property dedicated in perpetuity for conservation purposes, including real property encumbered by perpetual conservation easements or by other perpetual conservation protections, as defined by general law.

(g) By general law and subject to the conditions specified therein, each person who receives a homestead exemption as provided in section 6 of this article; who was a member of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard; and who was deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of military operations designated by the legislature shall receive an additional exemption equal to a percentage of the taxable value of his or her homestead property. The applicable percentage shall be calculated as the number of days during the preceding calendar year the person was deployed on active duty outside the continental United States, Alaska, or Hawaii in support of military operations designated by the legislature divided by the number of days in that year.

(h) One hundred thousand dollars of the value of assessed real property shall be exempt from all levies.

ARTICLE XII

SCHEDULE

Real property exemption.—This section and the amendments to Section 3 of Article VII creating a $100,000 exemption from the

assessed value of real property for all levies shall take effect January 1, 2027.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 3

ARTICLE XII

EXEMPTION FROM ASSESSMENT FOR TAXATION OF REAL PROPERTY.—Proposing an amendment to the State Constitution to create a $100,000 exemption from the assessed value of real property for all levies. The amendment takes effect January 1, 2027.

A bill to be entitled

An act relating to property tax exemptions; creating s. 196.2003, F.S.; creating a certain exemption from all taxation for real property; providing a contingent effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 196.2003, Florida Statutes, is created to read:

196.2003 Exemption for all real property.—In accordance with s. 3(h), Art. VII of the State Constitution, $100,000 of the value of real property is entitled to an exemption from all taxation.

Section 2. This act shall take effect on the effective date of the amendment to the State Constitution proposed by HJR 357 or a similar joint resolution having substantially the same specified intent and purpose, if such amendment to the State Constitution is approved at the next general election or at an earlier special election specifically authorized by law for that purpose.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: $100,000 Property Tax Exemption
Bill Number(s): HJR 357

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Representative Chamberlin
Month/Year Impact Begins: January 1, 2027
Date(s) Conference Reviewed: February 14, 2025

Section 1: Narrative

a. **Current Law**: Section 3, Article VII of the Florida Constitution outlines the specific ad valorem tax exemptions. At present there is no broad ad valorem exemption applicable to all real property.

b. **Proposed Change**: Amends Article VII and Article XII of the State Constitution to create a $100,000 school and non-school exemption on the taxable value of all real property in the state.

Section 2: Description of Data and Sources

2019-2024 Final NAL Real Property Tax Roll
Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in December 2024
Results of the Ad Valorem Estimating Conference, July 31, 2024

Section 3: Methodology (Include Assumptions and Attach Details)

The 2024 NAL Property Roll was used to classify parcels into four categories on the basis of their use: agricultural, commercial, homestead, and non-homestead residential properties. Number of parcels and total school and non-school taxable value was calculated for each category and then divided in order to arrive at their per parcel taxable value estimate. Since the exemption affects both the taxable value of currently known parcels on the roll and unknown parcels created in the future, the methodology was split in order to estimate the total impact of the bill.

Existing Parcels

The total school and non-school taxable values for each parcel were forecasted according to their use category by utilizing the corresponding year over year school and non-school growth rates from the July 2024 Ad Valorem Estimating conference. For every year, the minimum of $100,000 or their remaining taxable value after exemptions was deducted from the school and non-school taxable values of all the properties. The deductions were summed to calculate the total exemption amount for the forecasted years.

Newly Created Parcels

The per parcel school and non-school taxable values were forecasted for each category using the growth rates from the Ad Valorem package. Parcel counts per category were tallied from the 2019-2024 NAL property rolls in order to acquire a 5-year average growth rate which was used to estimate the number of newly created (or dropped) agricultural, commercial, homestead, and non-homestead parcels for the next 5 years. The forecasted parcel counts were then multiplied by the minimum of the per parcel taxable value estimates or the full $100,000 exemption amount and then totaled.

The total school and non-school taxable value estimates of the existing parcels and future parcels were totaled and then multiplied by the statewide aggregate millage rates in order to estimate the total impact.

It is also important to note that the proposed language may create an incentive for some property owners to split their properties into multiple parcels to receive a $100,000 exemption on each. The ability of a property owner to split a parcel is dependent on several legal, cost and zoning considerations. The potential for an additional increase in parcels due to parcel splits is not accounted for in this analysis.

This joint resolution is self executing and goes into effect January 1, 2027, first impacting the 2027-28 fiscal year. This is a joint resolution submitted to the voters, and as such, has a zero/negative indeterminate impact. The impact is zero if the resolution fails to pass, or the table below if it passes.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: $100,000 Property Tax Exemption
Bill Number(s): HJR 357

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$0	$(13,758 M)		
2026-27			$0	$(13,758 M)		
2027-28			$(13,537 M)	$(13,758 M)		
2028-29			$(13,652 M)	$(13,758 M)		
2029-30			$(13,758 M)	$(13,758 M)		

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$0	(0/**)		
2026-27			$0	(0/**)		
2027-28			(0/**)	(0/**)		
2028-29			(0/**)	(0/**)		
2029-30			(0/**)	(0/**)		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 02/14/2025) The Conference adopted a zero/negative indeterminate impact since this is a joint resolution proposing an amendment to be submitted to the voters.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	0.0	0.0	0.0	0.0	(0/**)	0.0	(0/**)
2026-27	0.0	0.0	0.0	0.0	0.0	(0/**)	0.0	(0/**)
2027-28	0.0	0.0	0.0	0.0	(0/**)	(0/**)	(0/**)	(0/**)
2028-29	0.0	0.0	0.0	0.0	(0/**)	(0/**)	(0/**)	(0/**)
2029-30	0.0	0.0	0.0	0.0	(0/**)	(0/**)	(0/**)	(0/**)

Note: If the constitutional amendment does not pass, the impact is zero. If approved, because the amendment is self-executing, the Conference adopted the following impact:

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0.0	(4,969.0)	0.0	(8,280.0)	0.0	(13,249.0)
2025-26	0.0	(5,016.0)	0.0	(8,389.0)	0.0	(13,405.0)
2026-27	(5,057.0)	(5,057.0)	(8,480.0)	(8,480.0)	(13,537.0)	(13,537.0)
2027-28	(5,093.0)	(5,093.0)	(8,559.0)	(8,559.0)	(13,652.0)	(13,652.0)
2028-29	(5,127.0)	(5,127.0)	(8,631.0)	(8,631.0)	(13,758.0)	(13,758.0)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: $100,000 Property Tax Exemption (implementing bill)
Bill Number(s): HB 359

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Representative Chamberlin
Month/Year Impact Begins: January 1, 2027
Date(s) Conference Reviewed: February 14, 2025

Section 1: Narrative

a. **Current Law**: Section 196 of the Florida Statutes indicates that all real and personal property in the state of Florida is subject to ad valorem taxation unless expressely exempt by law. At present there is no broad ad valorem exemption applicable to all real property.

b. **Proposed Change**: Creates section 196.2003 of the Florida Statutes that exempts $100,00 of both school and non-school taxable value of real property from ad valorem taxation.

Section 2: Description of Data and Sources

2019-2024 Final NAL Real Property Tax Roll
Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in December 2024
Results of the Ad Valorem Estimating Conference, July 31, 2024

Section 3: Methodology (Include Assumptions and Attach Details)

The 2024 NAL Property Roll was used to classify parcels into four categories on the basis of their use: agricultural, commercial, homestead, and non-homestead residential properties. Number of parcels and total school and non-school taxable value was calculated for each category and then divided in order to arrive at their per parcel taxable value estimate. Since the exemption affects both the taxable value of currently known parcels on the roll and unknown parcels created in the future, the methodology was split in order to estimate the total impact of the bill.

Existing Parcels

The total school and non-school taxable values for each parcel were forecasted according to their use category by utilizing the corresponding year over year school and non-school growth rates from the July 2024 Ad Valorem Estimating conference. For every year, the minimum of $100,000 or their remaining taxable value after exemptions was deducted from the school and non-school taxable values of all the properties. The deductions were summed to calculate the total exemption amount for the forecasted years.

Newly Created Parcels

The per parcel school and non-school taxable values were forecasted for each category using the growth rates from the Ad Valorem package. Parcel counts per category were tallied from the 2019-2024 NAL property rolls in order to acquire a 5-year average growth rate which was used to estimate the number of newly created (or dropped) agricultural, commercial, homestead, and non-homestead parcels for the next 5 years. The forecasted parcel counts were then multiplied by the minimum of the per parcel taxable value estimates or the full $100,000 exemption amount and then totaled.

The total school and non-school taxable value estimates of the existing parcels and future parcels were totaled and then multiplied by the statewide aggregate millage rates in order to estimate the total impact.

It is also important to note that the proposed language may create an incentive for some property owners to split their properties into multiple parcels to receive a $100,000 exemption on each. The ability of a property owner to split a parcel is dependent on several legal, cost and zoning considerations. The potential for an additional increase in parcels due to parcel splits is not accounted for in this analysis.

This implementing bill goes into effect on January 1, 2027. The impact of the implementing bill is zero due to the accompanying joint resolution being self-executing.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: $100,000 Property Tax Exemption (implementing bill)
Bill Number(s): HB 359

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$0	$0		
2026-27			$0	$0		
2027-28			$0	$0		
2028-29			$0	$0		
2029-30			$0	$0		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 02/14/2025) The adopted impact of the implementing bill for the constitutional amendment is zero because the amendment proposed by the joint resolution is self-executing.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

By Senator Ingoglia

11-01512-25 20251016__

Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution to increase the homestead exemption from $25,000 to $75,000, for all levies, with annual adjustments for inflation, deleting the exemption for school district levies, and to provide an effective date.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 6. Homestead exemptions.—

(a)(1) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, ~~as follows:~~

~~a.~~ up to the assessed valuation of <u>seventy-five</u> ~~twenty-five~~ thousand dollars~~; and~~

~~b. For all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to~~

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~~seventy-five thousand dollars~~, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(2) The ~~twenty-five thousand dollar~~ amount of assessed valuation exempt from taxation provided in paragraph (1) ~~subparagraph (a)(1)b.~~ shall be adjusted annually on January 1 of each year for inflation using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive.

(3) The amount of assessed valuation exempt from taxation for which every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another person legally or naturally dependent upon the owner, is eligible, and which applies solely to levies other than school district levies, that is added to this constitution after January 1, 2025, shall be adjusted annually on January 1

of each year for inflation using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive, beginning the year following the effective date of such exemption.

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

(c) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

(d) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant either or both of the following additional homestead tax exemptions:

(1) An exemption not exceeding fifty thousand dollars to a person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age sixty-five, and whose household income, as defined by general law, does not exceed twenty thousand dollars; or

(2) An exemption equal to the assessed value of the

property to a person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars, as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained thereon the permanent residence of the owner for not less than twenty-five years, who has attained age sixty-five, and whose household income does not exceed the income limitation prescribed in paragraph (1).

The general law must allow counties and municipalities to grant these additional exemptions, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

(e)(1) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this paragraph, an applicant must submit to the county property appraiser, by March 1, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as

combat related and a copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years.

(2) If a veteran who receives the discount described in paragraph (1) predeceases his or her spouse, and if, upon the death of the veteran, the surviving spouse holds the legal or beneficial title to the homestead property and permanently resides thereon, the discount carries over to the surviving spouse until he or she remarries or sells or otherwise disposes of the homestead property. If the surviving spouse sells or otherwise disposes of the property, a discount not to exceed the dollar amount granted from the most recent ad valorem tax roll may be transferred to the surviving spouse's new homestead property, if used as his or her permanent residence and he or she has not remarried.

(3) This subsection is self-executing and does not require implementing legislation.

(f) By general law and subject to conditions and limitations specified therein, the Legislature may provide ad valorem tax relief equal to the total amount or a portion of the ad valorem tax otherwise owed on homestead property to:

(1) The surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces.

(2) The surviving spouse of a first responder who died in the line of duty.

(3) A first responder who is totally and permanently disabled as a result of an injury or injuries sustained in the line of duty. Causal connection between a disability and service in the line of duty shall not be presumed but must be determined as provided by general law. For purposes of this paragraph, the term "disability" does not include a chronic condition or chronic disease, unless the injury sustained in the line of duty was the sole cause of the chronic condition or chronic disease.

As used in this subsection and as further defined by general law, the term "first responder" means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic, and the term "in the line of duty" means arising out of and in the actual performance of duty required by employment as a first responder.

ARTICLE XII

SCHEDULE

Increased homestead property exemption.—This section and the amendment to Section 6 of Article VII revising the homestead exemption by increasing the exemption from $25,000 to $75,000 of assessed valuation for all levies, including school district levies, with annual adjustments for inflation, and deleting the homestead exemption for school district levies, shall take effect January 1, 2027.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

ARTICLE XII

INCREASED HOMESTEAD PROPERTY EXEMPTION FROM TWENTY-FIVE THOUSAND DOLLARS TO SEVENTY-FIVE THOUSAND DOLLARS.-Proposing an amendment to the State Constitution to revise the homestead exemption by increasing the exemption from $25,000 to $75,000 of assessed valuation for all levies, including school district levies, with annual adjustments for inflation, and deleting the exemption for school district levies. If approved, the amendment shall take effect January 1, 2027.

By Senator Ingoglia

11-01515-25 20251018__

A bill to be entitled

An act relating to homestead exemptions; amending s. 196.031, F.S.; increasing the homestead tax exemption amount for all levies, except for assessments for special benefits; deleting homestead tax exemptions for all levies other than school district levies; providing a contingent effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (1) of section 196.031, Florida Statutes, as amended by chapter 2024-261, Laws of Florida, is amended to read:

196.031 Exemption of homesteads.—

(1)~~(a)~~ A person who, on January 1, has the legal title or beneficial title in equity to real property in this state and who in good faith makes the property his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon him or her, is entitled to an exemption from all taxation, except for assessments for special benefits, up to the assessed valuation of $75,000 ~~$25,000~~ on the residence and contiguous real property, as defined in s. 6, Art. VII of the State Constitution. Such title may be held by the entireties, jointly, or in common with others, and the exemption may be apportioned among such of the owners as reside thereon, as their respective interests appear. If only one of the owners of an estate held by the entireties or held jointly with the right of survivorship resides on the property, that owner is allowed an exemption of up to the

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

assessed valuation of $75,000 ~~$25,000~~ on the residence and contiguous real property. However, an exemption of more than $75,000 ~~$25,000~~ is not allowed to any one person or on any one dwelling house, except that an exemption up to the assessed valuation of $75,000 ~~$25,000~~ may be allowed on each apartment or mobile home occupied by a tenant-stockholder or member of a cooperative corporation and on each condominium parcel occupied by its owner. Except for owners of an estate held by the entireties or held jointly with the right of survivorship, the amount of the exemption may not exceed the proportionate assessed valuation of all owners who reside on the property. Before such exemption may be granted, the deed or instrument shall be recorded in the official records of the county in which the property is located. The property appraiser may request the applicant to provide additional ownership documents to establish title.

~~(b) Every person who qualifies to receive the exemption provided in paragraph (a) is entitled to an additional exemption of up to $25,000 on the assessed valuation greater than $50,000 for all levies other than school district levies.~~ The $75,000 ~~$25,000~~ value of the additional exemption provided in this subsection ~~paragraph~~ shall be adjusted annually on January 1 of each year for inflation using the percentage change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive.

(8) Unless the homestead property is totally exempt from ad

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valorem taxation, the exemption ~~exemptions~~ provided in subsection (1) ~~paragraphs (1)(a) and (b)~~ shall be applied before other homestead exemptions, which shall then be applied in the order that results in the lowest taxable value.

Section 2. This act shall take effect on the effective date of the amendment to the State Constitution proposed by SJR 1016 or a similar joint resolution having substantially the same specified intent and purpose, if such amendment to the State Constitution is approved at the next general election or at an earlier special election specifically authorized by law for that purpose.

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House Joint Resolution

A joint resolution proposing amendments to Sections 3, 4, and 6 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize the Legislature to provide two $25,000 exemptions and an assessment limitation to certain real property subject to a long-term lease, to provide an additional homestead exemption for owners of homestead property who have not owned homestead property for a specified time before purchase of the current homestead property, and to provide an effective date.

Be It Resolved by the Legislature of the State of Florida:

That the following amendments to Sections 3, 4, and 6 of Article VII and the creation of a new section in Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be

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exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently disabled, property to the value fixed by general law not less than five hundred dollars.

(c) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the county or municipality, and only after the electors of the county or municipality voting on such question in a referendum authorize the county or municipality to adopt such ordinances. An exemption so granted shall apply to improvements to real property made by or for the use of a new business and improvements to real property related to the expansion of an

existing business and shall also apply to tangible personal property of such new business and tangible personal property related to the expansion of an existing business. The amount or limits of the amount of such exemption shall be specified by general law. The period of time for which such exemption may be granted to a new business or expansion of an existing business shall be determined by general law. The authority to grant such exemption shall expire ten years from the date of approval by the electors of the county or municipality, and may be renewable by referendum as provided by general law.

(d) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant historic preservation ad valorem tax exemptions to owners of historic properties. This exemption may be granted only by ordinance of the county or municipality. The amount or limits of the amount of this exemption and the requirements for eligible properties must be specified by general law. The period of time for which this exemption may be granted to a property owner shall be determined by general law.

(e) By general law and subject to conditions specified therein:

(1) Twenty-five thousand dollars of the assessed value of property subject to tangible personal property tax shall be exempt from ad valorem taxation.

(2) The assessed value of solar devices or renewable energy source devices subject to tangible personal property tax may be exempt from ad valorem taxation, subject to limitations provided by general law.

(f) There shall be granted an ad valorem tax exemption for real property dedicated in perpetuity for conservation purposes, including real property encumbered by perpetual conservation easements or by other perpetual conservation protections, as defined by general law.

(g) By general law and subject to the conditions specified therein, each person who receives a homestead exemption as provided in section 6 of this article; who was a member of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard; and who was deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of military operations designated by the legislature shall receive an additional exemption equal to a percentage of the taxable value of his or her homestead property. The applicable percentage shall be calculated as the number of days during the preceding calendar year the person was deployed on active duty outside the continental United States, Alaska, or Hawaii in support of military operations designated by the legislature divided by the number of days in that year.

(h) By general law and subject to conditions and

provisions specified therein, the legislature may provide that every person who holds the legal or equitable title to real estate that is currently receiving the benefits available for homestead properties under subsection (a) of Section 6, and holds the legal or equitable title to a separate parcel of real estate and maintains thereon the permanent residence of a lessee under a single written lease of six continuous months or more, if such lease is in effect on January 1 of the taxable year; if the entire parcel could qualify for the benefits afforded homestead properties under subsection (a) of Section 6, if the owner maintained that property as his or her permanent residence; and if such property is owned directly through sole ownership or joint ownership with a spouse, or indirectly through a limited liability company that holds legal or equitable title to such real estate if such limited liability company is owned solely or jointly with a spouse, shall be exempt from taxation on such leased property up to the assessed valuation of twenty-five thousand dollars; and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars.

SECTION 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge

to Florida's aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) As provided by general law and subject to conditions, limitations, and reasonable definitions specified therein, land used for conservation purposes shall be classified by general law and assessed solely on the basis of character or use.

(c) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be classified for tax purposes, or may be exempted from taxation.

(d) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:

a. Three percent (3%) of the assessment for the prior year.

b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of

Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, unless the provisions of paragraph (8) apply. Thereafter, the homestead shall be assessed as provided in this subsection.

(4) New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the homestead, unless the provisions of paragraph (8) apply. That assessment shall only change as provided in this subsection.

(5) Changes, additions, reductions, or improvements to homestead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7) The provisions of this amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this amendment.

(8)a. A person who establishes a new homestead as of January 1 and who has received a homestead exemption pursuant to

Section 6 of this Article as of January 1 of any of the three years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. The assessed value of the newly established homestead shall be determined as follows:

1. If the just value of the new homestead is greater than or equal to the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of $500,000 or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided in this subsection.

2. If the just value of the new homestead is less than the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the prior homestead and multiplied by the assessed value of the prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this sub-subparagraph is greater than $500,000, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value

equals $500,000. Thereafter, the homestead shall be assessed as provided in this subsection.

b. By general law and subject to conditions specified therein, the legislature shall provide for application of this paragraph to property owned by more than one person.

(e) The legislature may, by general law, for assessment purposes and subject to the provisions of this subsection, allow counties and municipalities to authorize by ordinance that historic property may be assessed solely on the basis of character or use. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The requirements for eligible properties must be specified by general law.

(f) A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive grandparents or parents of the owner of the property or of the owner's spouse if at least one of the grandparents or parents for whom the living quarters are provided is 62 years of age or older. Such a reduction may not exceed the lesser of the following:

(1) The increase in assessed value resulting from construction or reconstruction of the property.

(2) Twenty percent of the total assessed value of the property as improved.

(g) For all levies other than school district levies, assessments of residential real property, as defined by general law, which contains nine units or fewer and which is not subject to the assessment limitations set forth in subsections (a) through (d) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed ten percent (10%) of the assessment for the prior year.

(2) No assessment shall exceed just value.

(3) After a change of ownership or control, as defined by general law, including any change of ownership of a legal entity that owns the property, such property shall be assessed at just value as of the next assessment date. Thereafter, such property shall be assessed as provided in this subsection.

(4) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(h) For all levies other than school district levies, assessments of real property that is not subject to the assessment limitations set forth in subsections (a) through (d)

and (g) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed ten percent (10%) of the assessment for the prior year.

(2) No assessment shall exceed just value.

(3) The legislature must provide that such property shall be assessed at just value as of the next assessment date after a qualifying improvement, as defined by general law, is made to such property. Thereafter, such property shall be assessed as provided in this subsection.

(4) The legislature may provide that such property shall be assessed at just value as of the next assessment date after a change of ownership or control, as defined by general law, including any change of ownership of the legal entity that owns the property. Thereafter, such property shall be assessed as provided in this subsection.

(5) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(i) The legislature, by general law and subject to conditions specified therein, may prohibit the consideration of the following in the determination of the assessed value of real

property:

(1) Any change or improvement to real property used for residential purposes made to improve the property's resistance to wind damage.

(2) The installation of a solar or renewable energy source device.

(j)(1) The assessment of the following working waterfront properties shall be based upon the current use of the property:

a. Land used predominantly for commercial fishing purposes.

b. Land that is accessible to the public and used for vessel launches into waters that are navigable.

c. Marinas and drystacks that are open to the public.

d. Water-dependent marine manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support activities.

(2) The assessment benefit provided by this subsection is subject to conditions and limitations and reasonable definitions as specified by the legislature by general law.

(k) All persons entitled to the exemptions on real property under subsection (h) of Section 3 of this Article shall have such property assessed as follows:

(1) Assessments shall be changed annually on January 1 of each year; but those changes in assessments shall not exceed the lower of: three percent (3%) of the assessment for the prior

year, or the percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, or termination of homestead pursuant to paragraph (6) of subsection (d) of this section, the property shall be assessed at just value as of January 1 of the following year. Thereafter, the property shall be assessed as provided in this paragraph.

(4) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(5) The legislature may also provide that if any property receiving the assessment limitation authorized under this subsection subsequently becomes ineligible for the assessment limitation authorized under this subsection for reasons other than a change of ownership or control, as defined by general law; or termination of homestead pursuant to paragraph (6) of subsection (d) of this section; such property shall be assessed, without reassessment at just value, pursuant to subsection (g) of this section, unless such property is assessed under

subsection (d) of this section for that year.

SECTION 6. Homestead exemptions.—

(a)(1) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, as follows:

a. Up to the assessed valuation of twenty-five thousand dollars; and

b. For all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars,

upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(2) The twenty-five thousand dollar amount of assessed valuation exempt from taxation provided in subparagraph (a)(1)b. shall be adjusted annually on January 1 of each year for inflation using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive.

(3) The amount of assessed valuation exempt from taxation for which every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another person legally or naturally dependent upon the owner, is eligible, and which applies solely to levies other than school district levies, that is added to this constitution after January 1, 2025, shall be adjusted annually on January 1 of each year for inflation using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive, beginning the year following the effective date of such exemption.

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate

assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

(c) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

(d) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant either or both of the following additional homestead tax exemptions:

(1) An exemption not exceeding fifty thousand dollars to a person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age sixty-five, and whose household income, as defined by general law, does not exceed twenty thousand dollars; or

(2) An exemption equal to the assessed value of the property to a person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars, as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained thereon the permanent residence of the owner for not less than twenty-five years, who has attained age sixty-five,

and whose household income does not exceed the income limitation prescribed in paragraph (1).

The general law must allow counties and municipalities to grant these additional exemptions, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

(e)(1) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this paragraph, an applicant must submit to the county property appraiser, by March 1, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related and a copy of the veteran's honorable discharge. If the property appraiser denies the

request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years.

(2) If a veteran who receives the discount described in paragraph (1) predeceases his or her spouse, and if, upon the death of the veteran, the surviving spouse holds the legal or beneficial title to the homestead property and permanently resides thereon, the discount carries over to the surviving spouse until he or she remarries or sells or otherwise disposes of the homestead property. If the surviving spouse sells or otherwise disposes of the property, a discount not to exceed the dollar amount granted from the most recent ad valorem tax roll may be transferred to the surviving spouse's new homestead property, if used as his or her permanent residence and he or she has not remarried.

(3) This subsection is self-executing and does not require implementing legislation.

(f) By general law and subject to conditions and limitations specified therein, the Legislature may provide ad valorem tax relief equal to the total amount or a portion of the ad valorem tax otherwise owed on homestead property to:

(1) The surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces.

(2) The surviving spouse of a first responder who died in the line of duty.

(3) A first responder who is totally and permanently disabled as a result of an injury or injuries sustained in the line of duty. Causal connection between a disability and service in the line of duty shall not be presumed but must be determined as provided by general law. For purposes of this paragraph, the term "disability" does not include a chronic condition or chronic disease, unless the injury sustained in the line of duty was the sole cause of the chronic condition or chronic disease.

As used in this subsection and as further defined by general law, the term "first responder" means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic, and the term "in the line of duty" means arising out of and in the actual performance of duty required by employment as a first responder.

(g) As provided by general law and subject to conditions specified therein, every person who establishes the right to receive the homestead exemption provided in subsection (a) within 1 year after purchasing the homestead property and who has not owned property to which the homestead exemption provided in subsection (a) applied in the previous four calendar years is entitled to an additional homestead exemption for all levies other than school district levies. The additional exemption is

an amount equal to fifty percent (50%) of the homestead property's just value on January 1 of the year the homestead is established. The additional exemption may not exceed the median just value of all homestead property during the calendar year immediately preceding January 1 of the year the homestead is established in the county where such property is located. The additional exemption shall apply for a period of five years or until the year the property is sold, whichever occurs first. The amount of the additional exemption shall be reduced in each subsequent year by an amount equal to twenty percent (20%) of the amount of the additional exemption received in the year the homestead was established. Only one exemption provided under this subsection shall be allowed per homestead property at one time. The additional exemption applies to property purchased on or after January 1, 2027, if this amendment is approved at the 2026 general election, but the additional exemption is not available in the sixth and subsequent years after it is first received.

ARTICLE XII

SCHEDULE

Tax exemptions and an assessment limitation for long-term leased residential property.—This section and the amendments to Sections 3, 4, and 6 of Article VII, which authorize the legislature to provide two $25,000 exemptions and an assessment limitation to real property that, on January 1, is subject to a

written lease of six continuous months or more and is owned by a person who holds legal or equitable title to real estate receiving a homestead exemption and to provide for an additional homestead exemption for owners of homestead property who have not owned homestead property during the four calendar years immediately preceding purchase of the current homestead property, shall take effect January 1, 2027.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL AMENDMENTS

ARTICLE VII, SECTIONS 3, 4, AND 6

ARTICLE XII

PROPERTY TAX BENEFITS FOR CERTAIN LONG-TERM LEASED PROPERTY; ADDITIONAL EXEMPTION FOR FIRST-TIME HOMESTEAD PROPERTY OWNERS.—Proposing amendments to the State Constitution to authorize the Legislature to provide two $25,000 exemptions and an assessment limitation for certain residential real property subject to a written lease of 6 continuous months or more and to provide an additional homestead exemption for first-time homestead property owners. These amendments shall take effect January 1, 2027.

FLORIDA HOUSE OF REPRESENTATIVES
BILL ANALYSIS

This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.

BILL #: CS/CS/HJR 1257	**COMPANION BILL:** CS/SJR 1510 (Avila)
TITLE: Property Tax Benefits for Residential Properties	**LINKED BILLS:** CS/CS/HB 1259 Busatta
SPONSOR(S): Busatta	**RELATED BILLS:** CS/SB 1512 (Avila)

Committee References

Ways & Means	➤	Housing, Agriculture & Tourism	➤	Commerce
14 Y, 4 N, As CS		9 Y, 4 N		18 Y, 6 N, As CS

SUMMARY

Effect of the Bill:

The joint resolution proposes an amendment to the Florida Constitution that would authorize the Legislature to provide two $25,000 ad valorem tax exemptions, and to limit the increase in ad valorem tax assessments to the lesser of 3% of the assessment for the prior year or the percent change in the consumer price index, for any property that is under a residential lease of at least 6 months on January 1 of each year, is owned by a person who also owns a homestead property in this state, and could qualify as a homestead property if it was the primary residence of the owner. The amendment would also allow individuals who are entitled to a homestead exemption under s. 6(a), Art. VII of the State Constitution, and have not received a homestead exemption in the previous four calendar years to receive an additional temporary homestead exemption. The additional exemption is equal to 50 percent of the just value of the homestead property, capped at the median just value for homestead property in the county where the property is located. This exemption applies only to non-school property taxes. The exemption is reduced by 20% each year and diminishes to zero in five years.

The amendment takes effect on January 1, 2027, if approved by 60 percent of voters in the November 2026 general election.

Fiscal or Economic Impact:

The Revenue Estimating Conference has not estimated the impact of the bill.

Extraordinary Vote Required for Passage:

The joint resolution requires a three-fifths vote of the membership of both houses of the Legislature for final passage.

JUMP TO SUMMARY ANALYSIS RELEVANT INFORMATION BILL HISTORY

ANALYSIS

EFFECT OF THE BILL:

The joint resolution proposes an amendment to the Florida Constitution that would do two things:

Long-Term Residential Leases

The proposed constitutional amendment would authorize the Legislature to provide certain ad valorem taxation exemptions and assessment limitations for nonhomestead residential real property, if the property is subject to a long-term residential lease, the property could qualify for a homestead exemption if it was the owner's primary residence, and the property is owned by a person who also has a homestead exemption on another parcel of real estate.

If those conditions are met, the Legislature is authorized to provide by general law that qualifying nonhomestead property:

- Receives an exemption on the value of the property between $0 and $25,000 (for all levies) and between $50,000 and $75,000 (for all levies other than school levies);
- Cannot have the assessed value increase more than the lesser of three percent or the change in the consumer price index for the year; and
- Generally retains accumulated benefits if the property changes from year to year among qualifying nonhomestead, property, nonqualifying nonhomestead property, and homestead property.

Additional Homestead Exemption for "First-Time" Homesteaders

The proposed constitutional amendment would also allow individuals who are entitled to a homestead exemption, and who have not received a homestead exemption in the previous three calendar years, to receive an additional homestead exemption equal to 50 percent of the just value of the homestead property on January 1 of the year the homestead is established, capped at the median just value for homestead property in the county where the property at issue is located. The additional exemption applies to all property taxes other than school district taxes. The exemption is reduced each succeeding year by 20 percent of the initial exemption.

A joint resolution proposing an amendment to the Florida Constitution must be passed by three-fifths of the membership of each house of the Legislature.

The constitutional amendment proposed by the joint resolution will take effect on January 1, 2027, if approved by 60 percent of voters in the November 2026 general election.

FISCAL OR ECONOMIC IMPACT:

LOCAL GOVERNMENT:

The Revenue Estimating Conference has not estimated the impact of the joint resolution on local government revenues.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

Ad Valorem Taxation

The ad valorem tax or "property tax" is an annual tax levied by counties, municipalities, school districts, and some special districts. The Florida Constitution reserves to local governments the authority to levy ad valorem taxes on real and tangible personal property.[1] Ad valorem taxes are levied annually by local governments based on the value of real and tangible personal property as of January 1 of each year.[2]

The Florida Constitution requires that all property be assessed at just value for ad valorem tax purposes,[3] and provides for specified assessment limitations, property classifications, and exemptions.[4] After the property appraiser considers any assessment limitation or use classification affecting the just value of a parcel of real

[1] FLA. CONST. art VII, ss. 1(a), 9(a)
[2] S. 192.001(12), F.S., defines "real property" as land, buildings, fixtures, and all other improvements to land. The terms "land," "real estate," "realty," and "real property" may be used interchangeably. S. 192.001(11)(d), F.S., defines "tangible personal property" as all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in Art. VII, s. 1(b) of the Florida Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself.
[3] FLA. CONST. art VII, s. 4
[4] FLA. CONST. art VII, ss. 3, 4, and 6

property, an assessed value is produced. The assessed value is then reduced by any exemptions to produce the taxable value.[5]

Unless expressly exempted from taxation, all real and personal property and leasehold interests in the state are subject to taxation.[6] The Florida Constitution limits the Legislature's authority to grant an exemption or assessment limitation from taxes,[7] and any modifications to existing ad valorem tax exemptions or limitations must be consistent with the constitutional provision authorizing the exemption or limitation.[8]

Homestead Property

"Homestead" property is defined in section 6 of Article VII of the Florida Constitution, and in s. 196.031, F.S., as property for which a person, on January 1, has the legal or beneficial title and who in good faith makes the property his or her permanent residence (or the permanent residence of another legally or naturally dependent on him or her). The property may be owned jointly, as tenancy by the entireties, or otherwise in common with others, and can be apportioned among such shared owners.[9] Only one homestead exemption is allowed to any one person or on any one dwelling house.[10] Individual condominium owners, however, can each qualify for a separate homestead designation.[11]

Homestead Exemption

Every person having legal and equitable title to real estate and who maintains a permanent residence on the real estate (homestead property) is eligible for a $25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts.[12] An additional $25,000 exemption applies to homestead property value between $50,000 and $75,000.[13] This exemption does not apply to ad valorem taxes levied by school districts.

Limitation on Annual Increases in Assessments for Homestead Properties

The Florida Constitution[14] provides that, for those entitled to a homestead exemption, the assessed value of the homestead for all levies shall be changed annually on January 1st of each year. Those changes in assessments cannot exceed the lesser of three percent of the prior year's assessment or the percent change in the Consumer Price Index[15] for the preceding calendar year.[16]

Nonhomestead Property

Property that is residential real property but does not qualify as homestead property is assessed at just value on January 1 of the year the property is purchased or becomes non-homestead property.[17] In each subsequent year, for purposes of all levies other than school district levies, the property is reassessed each January 1, but cannot increase by more than 10 percent over the prior year's assessed value.[18] Property is generally reassessed at just

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[5] S. 196.031, F.S.
[6] Section 196.001, F.S.; *see also Sebring Airport Authority v. McIntyre*, 642 So. 2d 1072, 1073 (Fla. 1994), noting exemptions are strictly construed against the party claiming them.
[7] *Archer v. Marshall*, 355 So. 2d 781, 784 (Fla. 1978).
[8] *Sebring Airport Auth. v. McIntyre,* 783, So. 2d 238, 248 (Fla. 2001); *Archer v. Marshall,* 355 So. 2d 781, 784. (Fla. 1978); *Am Fi Inv. Corp v. Kinney,* 360 So. 2d 415 (Fla. 1978); *see also Sparkman v. State,* 58 So. 2d 431, 432 (Fla. 1952).
[9] S. 196.031(1)(a), F.S.
[10] *Id.*
[11] *Id.*
[12] FLA. CONST. art VII, s. 6(a) and s. 196.031, F.S.
[13] Section 196.031(1)(b), F.S.
[14] As amended by Constitutional Amendment 10 (1992), commonly referred to as the "Save Our Homes" initiative.
[15] Specifically, the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports.
[16] FLA. CONST. art. VII, s. 4(d)(1), implemented by section 193.155, F.S.
[17] S. 193.1554(2), F.S., and s. 193.1555(2), F.S.
[18] FLA. CONST. art. VII, s. 4(g)(1) and 4(h)(1), implemented by s. 193.1554(3), F.S., and s. 193.1555(3), F.S.

value on the January 1 following a change of ownership,[19] and changes, additions, or improvements are also generally assessed at just value on the January 1 following the change.[20] The assessed value of nonhomestead property is not limited by the 10 percent cap for purposes of school levies.

Long-Term Residential Leases

Under current law, there is no specific ad valorem benefit for properties used for residential leases of longer than 6 months. For sales tax purposes in Chapter 212, F.S., however, any person who rents property through a bona fide written agreement for continuous residence for longer than six months in duration at that property is exempt from sales tax and any applicable transient rental taxes (e.g., tourist development taxes[21]) for that lease.[22]

BILL HISTORY

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
Ways & Means Committee	14 Y, 4 N, As CS	3/27/2025	Aldridge	Berg
THE CHANGES ADOPTED BY THE COMMITTEE:	• Moved language in the joint resolution from Section 6 (Homestead) of Article VII of the Florida Constitution to Sections 3 (Exemptions) and 4 (Assessment Limitations), as applicable. • Clarified that the benefits only apply to properties that could qualify as homestead property if occupied by the owner.			
Housing, Agriculture & Tourism Subcommittee	9 Y, 4 N	4/1/2025	Curtin	Fletcher
Commerce Committee	18 Y, 6 N, As CS	4/22/2025	Hamon	Fletcher
THE CHANGES ADOPTED BY THE COMMITTEE:	Provided an additional homestead exemption for owners of homestead property who have not previously owned homestead property.			

THIS BILL ANALYSIS HAS BEEN UPDATED TO INCORPORATE ALL OF THE CHANGES DESCRIBED ABOVE.

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[19] FLA. CONST. art. VII, s. 4(g)(3 and 4(h)(4), implemented by s. 193.1554(5), F.S., and s. 193.1555(5), F.S.
[20] FLA. CONST. art. VII, s. 4(g)(4) and 4(h)(5), implemented by s. 193.1554(6), F.S., and s. 193.1555(6), F.S.
[21] Section 125.0104, F.S.
[22] Section 212.03(1)(a), F.S.

A bill to be entitled

An act relating to a property tax benefits for residential properties; creating s. 193.1553, F.S.; providing that property that receives a certain tax exemption shall be assessed in a specified manner; providing that changes, additions, and improvements to such property shall be assessed in a specified manner; providing exceptions and alternative assessments; providing construction; requiring property that no longer meets eligibility requirements to be assessed in an alternative manner; providing that erroneous assessments of property may be corrected in a specified manner; requiring the property appraiser to remove certain assessment limitations and exemptions in specified circumstances; requiring the property appraiser to assess certain property and recalculate taxes; requiring payment of certain back taxes, penalties, and interest; requiring the property appraiser to serve notice upon an owner and file a lien in certain circumstances; requiring a specified time period before a lien may be filed; amending s. 196.011, F.S.; requiring the submission of an application containing specified information before receiving specified tax exemptions; creating s. 196.034, F.S.; providing specified tax exemptions for

property that meets certain eligibility requirements; providing that certain damaged or destroyed property is eligible for the exemption if specified conditions are met; providing that if such conditions are not met, such property shall be considered abandoned for a specified purpose; creating s. 196.078, F.S.; defining the term "first-time Florida homesteader"; providing construction; providing that every first-time Florida homesteader is entitled to an additional homestead exemption; providing the method for calculating such exemption; providing the duration of such exemption; requiring the exemption to decrease by a specified percentage each year; prohibiting more than one exemption; providing applicability; providing that the property appraiser shall require a person claiming an exemption to complete a certain form by a specified date; requiring a person added to the title to submit certain information to retain such exemption; providing applicability; authorizing the Department of Revenue to adopt emergency rules; providing that such rules are effective for a specified period of time and may be renewed in certain circumstances; providing for future expiration; amending ss. 193.1554 and 194.032, F.S.; conforming provisions to changes made by the act; providing a contingent effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 193.1553, Florida Statutes, is created to read:

193.1553 Assessment of certain residential property subject to a long-term lease.—

(1) Property that receives the exemption under s. 196.034 shall be assessed under this section.

(2) Except as provided in subsection (4), property that meets the conditions of subsection (1) shall be assessed pursuant to this section as of January 1 of any year for which the property is eligible for assessment under this section, using the prior year's assessed value as the basis for any change in assessment. Any change resulting from such assessment shall not exceed the lower of the following:

(a) Three percent of the assessed value of the property for the prior year; or

(b) The percentage change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(3) If the assessed value of the property as calculated under subsection (2) exceeds the just value, the assessed value

of the property shall be lowered to the just value of the property.

(4) Property assessed under this section shall be assessed at just value as of January 1 of the year following a change of ownership, or as of January 1 of the year following abandonment of homestead on a property that becomes eligible for assessment under this section, but no sooner than the January 1 following the certification to the property appraiser required by s. 193.155(8)(i)2. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (2) and (3). For purposes of this subsection, the term "change of ownership" means any sale, foreclosure, or transfer of legal title or beneficial title in equity to any person, except if any of the provisions of s. 193.155(3)(a) apply.

(5)(a) Except as provided in paragraph (b) and s. 193.624, changes, additions, or improvements to property subject to this section shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.

(b)1. Changes, additions, or improvements that replace all or a portion of property assessed under this section, including ancillary improvements, that are damaged or destroyed by misfortune or calamity shall be assessed upon substantial completion as provided in this paragraph. Such assessment must

be calculated using the property's assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained, subject to the assessment limitations in subsections (2) and (3), when:

a. The square footage of the property as changed or improved does not exceed 110 percent of the square footage of the property before the damage or destruction; or

b. The total square footage of the property as changed or improved does not exceed 1,500 square feet.

2. The property's assessed value must be increased by the just value of that portion of the changed or improved property which is in excess of 110 percent of the square footage of the property before the damage or destruction or of that portion exceeding 1,500 square feet.

3. Property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the property's total square footage before the damage or destruction shall be assessed pursuant to subsection (6).

4. Changes, additions, or improvements assessed pursuant to this paragraph must be reassessed pursuant to subsection (2) in subsequent years. This paragraph applies to changes, additions, or improvements commenced within 5 years after the January 1 following the damage or destruction of the property.

(c) Changes, additions, or improvements include

improvements made to common areas or other improvements made to property other than to the property by the owner or by an owner association, which improvements directly benefit the property. Such changes, additions, or improvements shall be assessed at just value, and the just value shall be apportioned among the parcels benefiting from the improvement.

(6) When property is destroyed or removed and not replaced, the assessed value of the parcel shall be reduced by the assessed value attributable to the destroyed or removed property.

(7) Only property that meets the conditions of subsection (1) is subject to this section. Any portion of property that is assessed solely on the basis of character or use pursuant to s. 193.461 or s. 193.501, or assessed pursuant to s. 193.505, is not subject to this section.

(8)(a) If, after meeting the conditions of subsection (1) and receiving the benefit of the assessment limitation in subsections (2) and (3), the property does not meet the conditions of subsection (1) on January 1 of any subsequent year, the property shall instead be assessed pursuant to s. 193.155(1) and (2), or s. 193.1554(3) and (4), as applicable, beginning with such year.

1. Any change in assessment in the first year the property is assessed pursuant to s. 193.1554 shall use the most recent year's assessed value under this section as the basis for

adjustment, and may not revert to just value, unless the property experiences a change of ownership or control as provided in s. 193.1554.

2. Any change in assessment in the first year the property is assessed pursuant to s. 193.155 shall use the just value of the property, as adjusted pursuant to s. 193.155(8), if applicable.

(b)1. If the property meets the conditions of subsection (1) on January 1 of a subsequent year, this section shall apply beginning with such year, and the application of the limitation in subsection (2) shall use the most recent year's assessed value as the basis for adjustment if the property was assessed in the most recent year pursuant to s. 193.1554.

2. If the property meets the conditions of subsection (1) on January 1 of a subsequent year and the property was assessed as the homestead of the owner in the prior year pursuant to s. 193.155, then the application of the limitation in subsection (2) shall use the just value of the property, rather than the prior year's assessment, for the first year's assessment limitation in subsection (2). A property that was abandoned as a homestead is only eligible under this section if the property appraiser in the county in which the abandoned homestead property is located provides the certification to the property appraiser in the county in which the new homestead is located as required by s. 193.155(8)(i)2., stating that the property has

been or will be reassessed at just value.

(9) Erroneous assessments of property assessed under this section may be corrected in the following manner:

(a) If errors are made in arriving at any assessment under this section due to a material mistake of fact concerning an essential characteristic of the property, the just value and assessed value must be recalculated for every such year, including the year in which the mistake occurred.

(b) If changes, additions, or improvements are not assessed at just value as of the first January 1 after they were substantially completed, the property appraiser shall determine the just value for such changes, additions, or improvements for the year they were substantially completed. Assessments for subsequent years shall be corrected, applying this section if applicable.

(c) When a person entitled to exemption pursuant to s. 196.034 inadvertently receives the limitation pursuant to this section following a change of ownership, the assessment of such property must be corrected as provided in paragraph (a), and the person need not pay the unpaid taxes, penalties, or interest.

(d) If the property appraiser improperly grants the property assessment limitation as a result of a clerical mistake or an omission, the person or entity improperly receiving the property assessment limitation may not be assessed a penalty or interest. Back taxes shall apply only as follows:

1. If the person who received the limitation as a result of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the limitation before the property appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

2. If the person who received the limitation as a result of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to the limitation before the property appraiser notifies the owner of the mistake or omission, back taxes shall be due for any year or years that the owner was not entitled to the limitation within the 5 years before the property appraiser notified the owner of the mistake or omission.

(e) If back taxes are due pursuant to s. 193.092, the corrections made pursuant to this subsection shall be used to calculate such back taxes.

(10)(a) If the property appraiser determines that for any year or years within the prior 10 years a person was granted a limitation under this section due to an application that was fraudulent at the time the application was submitted to the property appraiser's office, the property appraiser shall remove all assessment limitations and exemptions under s. 196.034 on the property for the year such fraud occurred and assess the property for that year at just value, then recalculate the value for all subsequent years using applicable limitations and

exemptions. The owner shall be liable for back taxes for the year the fraud occurred and all subsequent years through the current year, a penalty of 100 percent of the unpaid taxes for each year, and 15 percent interest per annum.

(b) The property appraiser shall serve upon an owner who owes back taxes under this subsection a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the manner in which unpaid taxes have been calculated. Before a lien may be filed, the person or entity so notified must be given 30 days to pay the taxes.

Section 2. Paragraph (b) of subsection (1) of section 196.011, Florida Statutes, is amended, and subsection (14) is added to that section, to read:

196.011 Annual application required for exemption.—

(1)

(b) The form to apply for an exemption under s. 196.031, s. 196.034, s. 196.078, s. 196.081, s. 196.091, s. 196.101, s. 196.102, s. 196.173, or s. 196.202 must include a space for the applicant to list the social security number of the applicant and of the applicant's spouse, if any. If an applicant files a

timely and otherwise complete application, and omits the required social security numbers, the application is incomplete. In that event, the property appraiser shall contact the applicant, who may refile a complete application by April 1. Failure to file a complete application by that date constitutes a waiver of the exemption privilege for that year, except as provided in subsection (7) or subsection (9).

(14) Notwithstanding paragraphs (7)(a) and (10)(a), an applicant who is eligible to receive an exemption under s. 196.034 must file an application each year by March 1. Such application must include the address of the property at which the owner currently receives a homestead exemption, and an executed copy of the lease for the property to be exempted under s. 196.034.

Section 3. Section 196.034, Florida Statutes, is created to read:

196.034 Exemption of certain residential property subject to a long-term lease.—

(1)(a) Property that meets the following conditions is entitled to an exemption from all taxation up to the assessed valuation of $25,000:

1. The owner of the property holds the legal or equitable title to a separate parcel that receives the exemption under s. 196.031 and such parcel is his or her permanent residence.

2. The property is owned through sole ownership or joint

ownership with a spouse, or indirectly through a limited liability company that holds legal or equitable title to such real estate if such limited liability company is owned solely or jointly with a spouse.

3. As of January 1 of the taxable year, the property is rented by the owner to one or more natural persons for residential use under a bona fide written lease that has a continuous duration of 6 months or more and, by the terms of the lease, may not be subleased during the rental period.

4. The entire parcel of property would otherwise qualify for a homestead exemption under s. 196.031 if the property were the owner's permanent residence.

5. The property is classified under s. 195.073(1)(a)1., 2., or 4.

6. The lessee of the property is not married to the owner of the property.

(b) Every property that qualifies to receive the exemption provided in paragraph (a) is entitled to an additional exemption of up to $25,000 on the assessed valuation greater than $50,000 for all levies other than school district levies.

(c) Any property that does not meet the conditions of paragraph (a) for a given year may not receive the benefits provided in paragraphs (a) and (b) for such year unless subsection (2) applies, but the property may receive the benefits in paragraphs (a) and (b) in any future year for which

all conditions in paragraph (a) are met.

(2) For purposes of this section, when property exempted under this section is damaged or destroyed by misfortune or calamity and the property is uninhabitable on the January 1 after the damage or destruction occurs, the property shall be considered to be subject to a long-term lease on January 1 and an existing exemption under this section shall continue if the property is otherwise qualified and if the property owner notifies the property appraiser that he or she intends to repair or rebuild the property and the existing or another lessee will resume residency after the property is repaired or rebuilt. Failure by the property owner to commence the repair or rebuilding of the property within 5 years after the January 1 following the property's damage or destruction constitutes abandonment of the property as exempt under this section. After the 5-year period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for such repairs or rebuilding also constitutes abandonment of the property under this section.

Section 4. Section 196.078, Florida Statutes, is created to read:

196.078 Additional homestead exemption for a first-time Florida homesteader.—

(1) As used in this section, the term "first-time Florida homesteader" means a person who establishes the right to receive

the homestead exemption provided in s. 196.031 within 1 year after purchasing the homestead property and who has not owned property to which the homestead exemption provided in s. 196.031(1)(a) applied in the 4 calendar years before such purchase.

(2) For purposes of this section, the date on which the deed or other transfer instrument was signed and notarized or otherwise executed shall be considered the date a property was purchased.

(3) Every first-time Florida homesteader is entitled to an additional homestead exemption in an amount equal to 50 percent of the homestead property's just value on January 1 of the year the homestead is established, for all levies other than school district levies. The additional exemption may not exceed the median just value for homestead property during the calendar year immediately preceding January 1 of the year the homestead is established in the county where such property is located. The additional exemption applies for a period of 5 years or until the year the property is sold, whichever occurs first. The amount of the additional exemption shall be reduced in each subsequent year by an amount equal to 20 percent of the amount of the additional exemption received in the year the homestead was established. Only one exemption provided under this subsection is allowed per homestead property. The additional exemption applies to property purchased on or after January 1,

2027, but the additional exemption is not available in the sixth and subsequent years after it is first received.

(4) The property appraiser shall require a first-time Florida homesteader claiming an exemption under this section to submit, not later than March 1 on a form prescribed by the Department of Revenue, a sworn statement attesting that the taxpayer, and each other person who holds legal or equitable title to the property, has not owned property to which the homestead exemption provided in s. 196.031(1)(a) applied in the 4 calendar years before such purchase. In order for the exemption to be retained upon the addition of another person to the title to the property, the person added must also submit, not later than the subsequent March 1 on a form prescribed by the department, a sworn statement attesting that he or she has not owned property to which the homestead exemption provided in s. 196.031(1)(a) applied in the 4 calendar years before being added to the title.

(5) Sections 196.131, 196.151, and 196.161 apply to the exemption provided in this section.

Section 5. (1) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing ss. 193.1553, 196.034, and 196.078, Florida Statutes, as created by this act. Notwithstanding any other law, emergency rules adopted pursuant to this section are effective for 6 months

after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(2) This section shall take effect the day after the Department of State certifies, pursuant to s. 102.112, Florida Statutes, the approval of the amendment to the State Constitution proposed by HJR 1257 or a similar joint resolution having substantially the same specific intent and purpose, if such amendment is approved at the next general election, and shall expire July 1, 2029.

Section 6. Subsection (1) of section 193.1554, Florida Statutes, is amended to read:

193.1554 Assessment of nonhomestead residential property.—

(1) As used in this section, the term "nonhomestead residential property" means residential real property that contains nine or fewer dwelling units, including vacant property zoned and platted for residential use, and that does not receive the exemption under s. 196.031 or s. 196.034.

Section 7. Paragraph (a) of subsection (1) of section 194.032, Florida Statutes, is amended to read:

194.032 Hearing purposes; timetable.—

(1)(a) The value adjustment board shall meet not earlier than 30 days and not later than 60 days after the mailing of the notice provided in s. 194.011(1); however, no board hearing shall be held before approval of all or any part of the

assessment rolls by the Department of Revenue. The board shall meet for the following purposes:

1. Hearing petitions relating to assessments filed pursuant to s. 194.011(3).

2. Hearing complaints relating to homestead exemptions as provided for under s. 196.151.

3. Hearing appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under s. 196.011.

4. Hearing appeals concerning ad valorem tax deferrals and classifications.

5. Hearing appeals from determinations that a change of ownership under s. 193.155(3), a change of ownership or control under s. 193.1553(4), s. 193.1554(5), or s. 193.1555(5), or a qualifying improvement under s. 193.1555(5) has occurred.

Section 8. This act shall take effect on the effective date of the amendment to the State Constitution proposed by HJR 1257 or a similar joint resolution having substantially the same specific intent and purpose, if such amendment is approved at the next general election.

FLORIDA HOUSE OF REPRESENTATIVES
BILL ANALYSIS

This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.

BILL #: CS/CS/HB 1259	**COMPANION BILL:** CS/SB 1512 (Avila)
TITLE: Property Tax Benefits for Residential Properties	**LINKED BILLS:** CS/CS/HJR 1257 Busatta
SPONSOR(S): Busatta	**RELATED BILLS:** CS/SB 1512 (Avila)

Committee References

Ways & Means	➤	Housing, Agriculture & Tourism	➤	Commerce
14 Y, 4 N, As CS		9 Y, 4 N		19 Y, 6 N, As CS

SUMMARY

Effect of the Bill:

The bill implements the amendment to the Florida Constitution, proposed by HJR 1257, to provide that for real property that (1) is subject to a bona fide long-term residential lease, (2) is owned by a person or persons who also have a homestead exemption on another parcel of real estate, and (3) could qualify as a homestead if it was the permanent residence of the owner, such qualifying nonhomestead property receives an exemption on the assessed value of the property between $0 and $25,000 and between $50,000 and $75,000, and cannot have the assessed value increase more than the lesser of three percent or the change in the consumer price index for the year.

The bill also creates provisions allowing individuals who are entitled to a homestead exemption, and who have not received a homestead exemption in the previous four calendar years, to receive an additional homestead exemption. The additional exemption would be equal to 50 percent of the just value of the homestead property, capped at the median just value for homestead property in the county where the subject property is located. This exemption applies only to non-school property taxes. The exemption is reduced by 20% each year and diminishes to zero in five years.

The bill takes effect on January 1, 2027, if the constitutional amendment proposed by HJR 1257 (2025), or a similar joint resolution, is approved by 60 percent of voters in the November 2026 general election.

Fiscal or Economic Impact:

The Revenue Estimating Conference has not estimated the impact of the bill on local government revenues.

JUMP TO SUMMARY ANALYSIS RELEVANT INFORMATION BILL HISTORY

ANALYSIS

EFFECT OF THE BILL:

The bill implements the constitutional amendment proposed by HJR 1257 by doing two things:

Long-Term Residential Leases

The bill creates new ad valorem taxation benefits for certain nonhomestead residential real property. For real property that could qualify as a homestead property if it was the permanent residence of the owner, that is under a bona fide long-term residential lease, and is owned by a person or persons who also have a homestead exemption on another parcel of real estate, the qualifying nonhomestead property:

- Receives an exemption on the assessed value of the property between $0 and $25,000 (for all levies) and between $50,000 and $75,000 (for all levies other than school district levies); (Section 3) and
- Cannot have the assessed value increase more than the lesser of three percent or the change in the consumer price index for the year. (Section 1)

The bill provides that the qualifying nonhomestead residential property can be held directly by the owner of the related homestead parcel, or can be held in a limited liability company if the only owners of the LLC are the owner of the related homestead, or that owner and the owner's spouse. The bill also requires that the lease specify the property cannot be subleased during the rental period, and clarifies that the lease cannot be to the owner's spouse.

The bill also provides the tax treatment for when the property's status changes among qualifying nonhomestead property, nonqualifying nonhomestead property, and homestead property. Generally speaking, the bill provides that property that qualifies for this treatment retains the benefit of the assessment limitation in future years, and does not reset to just value if the property transitions among property types. For example, a property that receives qualifying nonhomestead treatment under the bill in one year, but does not in the following year (as would happen if it is not subject to a bona fide long-term lease on January 1), will revert to the standard 10% assessment limitation for nonhomestead residential property under s. 193.1554, F.S., but the 10% assessment increase will be based on the prior year's assessed value (which was capped at 3%) and will not reset to just value.

The exceptions to the rule about not resetting to just value are when there is a change in ownership, or the owner makes the rental property his or her homestead. In the latter instance, the assessed value of the property resets to just value so that the owner does not (in essence) retain the homestead benefits on two properties: instead, the new homestead property (which will reset to just value and then receive a reduction of any transferred "Save Our Homes" benefit) will receive the two $25,000 exemptions and assessment limitations for homestead property, and the new rental property (former homestead) will reset to just value and may receive the benefit of two $25,000 exemptions and the assessment limitations for rental property moving forward for years when the property qualifies for the long-term rental property tax benefits. (Section 1).

The bill includes conforming changes related to applying for the benefits (Section 2), making a definitional change (Section 5), providing administrative provisions related to errors in assessments (Section 1), providing a penalty for fraudulent applications (Section 1), and allowing assessments to be reviewed by the Value Adjustment Board (Section 6).

Additional Homestead Exemption for "First-Time Florida Homesteaders"

The bill also creates s. 196.078, F.S., where it defines "first-time Florida homesteader" as a person who establishes the right to receive the homestead exemption provided in s. 196.031, F.S., within one year after purchasing the homestead property and who has not owned property in the previous four calendar years to which the homestead exemption provided in s. 196.031(1)(a), F.S., applies. (Section 4)

The bill provides a mechanism whereby a person must apply for the exemption with the property appraiser no later than March 1 on a form prescribed by the Department of Revenue.

The bill provides that in order for the exemption to be retained upon the addition of another person to the title to the property, the additional person must submit, no later than the subsequent March 1, a sworn statement attesting that he or she has not owned property that received the homestead exemption provided in s. 196.031, F.S., in the prior four calendar years.

The bill specifies that ss. 196.131[1] and 196.161,[2] F.S., apply to the "first-time Florida homesteader" exemption.

The bill provides emergency rulemaking authority to the Department of Revenue to implement the new statutes created by the bill, if approved by voters. (Section 7)

[1] Section 196.131, F.S., relates to homestead exemption claims, including requiring the property appraiser to provide a receipt and providing penalties for persons knowingly and willfully giving false information for the purpose of claiming a homestead exemption.
[2] Section 196.161, F.S., provides provisions whereby the property appraiser, under certain circumstances, may place a tax lien on property where a person who was not entitled to a homestead exemption was granted a homestead exemption within the prior 10 years.

The bill takes effect on January 1, 2027, if the constitutional amendment proposed by HJR 1257 (2025), or a similar joint resolution, is approved by 60 percent of voters in the November 2026 general election. (Section 8)

RULEMAKING:

The Department of Revenue has existing rulemaking authority under S. 213.06(1), F.S. The bill provides specific emergency rulemaking authority to the Department of Revenue to implement the new statutes created by the bill.

Lawmaking is a legislative power; however, the Legislature may delegate a portion of such power to executive branch agencies to create rules that have the force of law. To exercise this delegated power, an agency must have a grant of rulemaking authority and a law to implement.

FISCAL OR ECONOMIC IMPACT:

LOCAL GOVERNMENT:

The Revenue Estimating Conference has not estimated the impact of the bill on local government revenues.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

Ad Valorem Taxation

The ad valorem tax or "property tax" is an annual tax levied by counties, municipalities, school districts, and some special districts. The Florida Constitution reserves to local governments the authority to levy ad valorem taxes on real and tangible personal property.[3] Ad valorem taxes are levied annually by local governments based on the value of real and tangible personal property as of January 1 of each year.[4]

The Florida Constitution requires that all property be assessed at just value for ad valorem tax purposes,[5] and provides for specified assessment limitations, property classifications, and exemptions.[6] After the property appraiser considers any assessment limitation or use classification affecting the just value of a parcel of real property, an assessed value is produced. The assessed value is then reduced by any exemptions to produce the taxable value.[7]

Unless expressly exempted from taxation, all real and personal property and leasehold interests in the state are subject to taxation.[8] The Florida Constitution limits the Legislature's authority to grant an exemption or assessment limitation from taxes,[9] and any modifications to existing ad valorem tax exemptions or limitations must be consistent with the constitutional provision authorizing the exemption or limitation.[10]

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[3] FLA. CONST. art VII, ss. 1(a), 9(a)

[4] S. 192.001(12), F.S., defines "real property" as land, buildings, fixtures, and all other improvements to land. The terms "land," "real estate," "realty," and "real property" may be used interchangeably. S. 192.001(11)(d), F.S., defines "tangible personal property" as all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in Art. VII, s. 1(b) of the Florida Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself.

[5] FLA. CONST. art VII, s. 4

[6] FLA. CONST. art VII, ss. 3, 4, and 6

[7] S. 196.031, F.S.

[8] Section 196.001, F.S.; *see also Sebring Airport Authority v. McIntyre*, 642 So. 2d 1072, 1073 (Fla. 1994), noting exemptions are strictly construed against the party claiming them.

[9] *Archer v. Marshall*, 355 So. 2d 781, 784 (Fla. 1978).

[10] *Sebring Airport Auth. v. McIntyre,* 783, So. 2d 238, 248 (Fla. 2001); *Archer v. Marshall,* 355 So. 2d 781, 784. (Fla. 1978); *Am Fi Inv. Corp v. Kinney,* 360 So. 2d 415 (Fla. 1978); *see also Sparkman v. State,* 58 So. 2d 431, 432 (Fla. 1952).

Homestead Property

"Homestead" property is defined in section 6 of Article VII of the Florida Constitution, and in s. 196.031, F.S., as property for which a person, on January 1, has the legal or beneficial title and who in good faith makes the property his or her permanent residence (or the permanent residence of another legally or naturally dependent on him or her). The property may be owned jointly, as tenancy by the entireties, or otherwise in common with others, and can be apportioned among such shared owners.[11] Only one homestead exemption is allowed to any one person or on any one dwelling house.[12] Individual condominium owners, however, can each qualify for a separate homestead designation.[13]

Homestead Exemption

Every person having legal and equitable title to real estate and who maintains a permanent residence on the real estate (homestead property) is eligible for a $25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts.[14] An additional $25,000 exemption applies to homestead property value between $50,000 and $75,000.[15] This exemption does not apply to ad valorem taxes levied by school districts.

Limitation on Annual Increases in Assessments for Homestead Properties

The Florida Constitution[16] provides that, for those entitled to a homestead exemption, the assessed value of the homestead for all levies shall be changed annually on January 1st of each year. Those changes in assessments cannot exceed the lesser of three percent of the prior year's assessment or the percent change in the Consumer Price Index[17] for the preceding calendar year.[18]

"Save our Homes" Benefit

After the first year a homestead property receives the benefit of the assessment limitation in s. 193.155. F.S., the difference between the assessed value and the market value due to that limitation is known as the "Save our Homes" benefit, and that differential can be transferred to a subsequent homestead property (this process is often referred to as "portability.")

Nonhomestead Property

Property that is residential real property but does not qualify as homestead property is assessed at just value on January 1 of the year the property is purchased or becomes nonhomestead property.[19] In each subsequent year, for purposes of all levies other than school district levies, the property is reassessed each January 1, but cannot increase by more than 10 percent over the prior year's assessed value.[20] Property is generally reassessed at just value on the January 1 following a change of ownership,[21] and changes, additions, or improvements are also generally assessed at just value on the January 1 following the change.[22]

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[11] S. 196.031(1)(a), F.S.
[12] *Id.*
[13] *Id.*
[14] FLA. CONST. art VII, s. 6(a) and s. 196.031, F.S.
[15] Section 196.031(1)(b), F.S.
[16] As amended by Constitutional Amendment 10 (1992), commonly referred to as the "Save Our Homes" initiative.
[17] Specifically, the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports.
[18] FLA. CONST. art. VII, s. 4(d)(1), implemented by section 193.155, F.S.
[19] S. 193.1554(2), F.S., and s. 193.1555(2), F.S.
[20] FLA. CONST. art. VII, s. 4(g)(1) and 4(h)(1), implemented by s. 193.1554(3), F.S., and s. 193.1555(3), F.S.
[21] FLA. CONST. art. VII, s. 4(g)(3 and 4(h)(4), implemented by s. 193.1554(5), F.S., and s. 193.1555(5), F.S.
[22] FLA. CONST. art. VII, s. 4(g)(4) and 4(h)(5), implemented by s. 193.1554(6), F.S., and s. 193.1555(6), F.S.

Long-Term Residential Leases

Under current law, there is no specific ad valorem benefit for properties used for residential leases of longer than 6 months. For sales tax purposes in Chapter 212, F.S., however, any person who rents property through a bona fide written agreement for continuous residence for longer than six months in duration at that property is exempt from sales tax and any applicable transient rental taxes (e.g., tourist development taxes[23]) for that lease.[24]

BILL HISTORY

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
Ways & Means Committee	14 Y, 4 N, As CS	3/27/2025	Aldridge	Berg
THE CHANGES ADOPTED BY THE COMMITTEE:	• Clarifies that only property that could qualify for homestead (i.e., not apartment buildings) can qualify for these benefits. • Specifies the treatment for property that becomes homestead property after being qualifying nonhomestead property. • Makes technical clarifying changes.			
Housing, Agriculture & Tourism Subcommittee	9 Y, 4 N	4/1/2025	Curtin	Fletcher
Commerce Committee	19 Y, 6 N, As CS	4/22/2025	Hamon	Fletcher
THE CHANGES ADOPTED BY THE COMMITTEE:	• Provided that erroneous assessments of property may be corrected in a specified manner. • Required property appraisers to remove certain assessment limitations and exemptions in specified circumstances; assess certain property and recalculate certain taxes; and serve notice upon an owner and file a lien in certain circumstances. • Required payment of certain back taxes, penalties, and interest. • Provided that every first-time Florida homesteader is entitled to an additional homestead exemption; the method for calculating and the duration of such an exemption; and certain requirements and limitations related to the exemption.			

THIS BILL ANALYSIS HAS BEEN UPDATED TO INCORPORATE ALL OF THE CHANGES DESCRIBED ABOVE.

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[23] Section 125.0104, F.S.
[24] Section 212.03(1)(a), F.S.

By Senator Ingoglia

11-00302-25 20251308__

A bill to be entitled

An act relating to ad valorem tax; amending ss. 125.016 and 166.211, F.S.; authorizing a county or municipality, respectively, to establish an ad valorem tax rebate program for property owners; specifying requirements for the rebate program; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 125.016, Florida Statutes, is amended to read:

125.016 Ad valorem tax.—

(1) Annually an ad valorem tax of not exceeding 1 1/2 mills may be levied upon all property in the county, which shall be levied and collected as other county taxes are levied and collected. The taxes shall be charged to the general fund, but such revenue may be appropriated by the county for the cost of constructing, operating, maintaining, expanding, enlarging, improving, or developing any project or projects herein specified, or for the payment of the costs of removing and relocating any structures, installations, or facilities which in the opinion of the board of county commissioners may be required for the safe and efficient operation of any such projects. The ~~Said~~ tax may be levied, collected, and expended for any of the purposes herein specified notwithstanding the cost and expense thereof which may have been incurred in a previous year, and when so collected and used the tax shall be considered to be levied, collected and used for a county purpose.

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(2) Notwithstanding any law to the contrary, a county may, by ordinance, establish an ad valorem tax rebate program for property owners. The rebate program must be within designated areas where the county determines it is necessary for the health, safety, and welfare of its residents and must be available to all property owners within the same class of real estate.

Section 2. Subsection (3) is added to section 166.211, Florida Statutes, to read:

166.211 Ad valorem taxes.—

(3) Notwithstanding any law to the contrary, a municipality may, by ordinance, establish an ad valorem tax rebate program for property owners. The rebate program must be within designated areas where the municipality determines it is necessary for the health, safety, and welfare of its residents and must be available to all property owners within the same class of real estate.

Section 3. This act shall take effect July 1, 2025.

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By the Committee on Finance and Tax; and Senator Avila

593-03610-25 20251510c1

Senate Joint Resolution

A joint resolution proposing amendments to Sections 3 and 4 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize the Legislature to provide two $25,000 exemptions and an assessment limitation to certain real property subject to a long-term lease and to provide an effective date.

Be It Resolved by the Legislature of the State of Florida:

That the following amendments to Section 3 and 4 of Article VII and the creation of a new section in Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to

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every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently disabled, property to the value fixed by general law not less than five hundred dollars.

(c) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the county or municipality, and only after the electors of the county or municipality voting on such question in a referendum authorize the county or municipality to adopt such ordinances. An exemption so granted shall apply to improvements to real property made by or for the use of a new business and improvements to real property related to the expansion of an existing business and shall also apply to tangible personal property of such new business and tangible personal property related to the expansion of an existing business. The amount or limits of the amount of such exemption shall be specified by general law. The period of time for which such exemption may be granted to a new business or expansion of an existing business shall be determined by general law. The authority to grant such exemption shall expire ten years from the date of approval by the electors of the county or municipality, and may be renewable by referendum as provided by general law.

(d) Any county or municipality may, for the purpose of its

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respective tax levy and subject to the provisions of this subsection and general law, grant historic preservation ad valorem tax exemptions to owners of historic properties. This exemption may be granted only by ordinance of the county or municipality. The amount or limits of the amount of this exemption and the requirements for eligible properties must be specified by general law. The period of time for which this exemption may be granted to a property owner shall be determined by general law.

(e) By general law and subject to conditions specified therein:

(1) Twenty-five thousand dollars of the assessed value of property subject to tangible personal property tax shall be exempt from ad valorem taxation.

(2) The assessed value of solar devices or renewable energy source devices subject to tangible personal property tax may be exempt from ad valorem taxation, subject to limitations provided by general law.

(f) There shall be granted an ad valorem tax exemption for real property dedicated in perpetuity for conservation purposes, including real property encumbered by perpetual conservation easements or by other perpetual conservation protections, as defined by general law.

(g) By general law and subject to the conditions specified therein, each person who receives a homestead exemption as provided in section 6 of this article; who was a member of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard; and who was deployed during the preceding calendar year on active

duty outside the continental United States, Alaska, or Hawaii in support of military operations designated by the legislature shall receive an additional exemption equal to a percentage of the taxable value of his or her homestead property. The applicable percentage shall be calculated as the number of days during the preceding calendar year the person was deployed on active duty outside the continental United States, Alaska, or Hawaii in support of military operations designated by the legislature divided by the number of days in that year.

(h) By general law and subject to conditions and provisions specified therein, the legislature may provide that every person who holds the legal or equitable title to real estate that is currently receiving the benefits available for homestead properties under subsection (a) of Section 6 of this Article, and holds the legal or equitable title to a separate parcel of real estate and maintains thereon the residence of a lessee under a single written lease of six months or more, if such lease is in effect on January 1 of the taxable year, and if such parcel could qualify for the benefits afforded homestead properties under subsection (a) of Section 6 of this Article, if the owner maintained that property as his or her permanent residence, shall be exempt from taxation on such leased property up to the assessed valuation of twenty-five thousand dollars; and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars. A person is entitled to the exemption provided by this subsection on one separate parcel of real estate. Real estate subject to an assessment limitation under subsection (h) of Section 4 of Article VII is not entitled

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to this exemption and, by general law, the legislature may establish additional criteria for eligible property.

SECTION 4. Taxation; assessments.—

By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) As provided by general law and subject to conditions, limitations, and reasonable definitions specified therein, land used for conservation purposes shall be classified by general law and assessed solely on the basis of character or use.

(c) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be classified for tax purposes, or may be exempted from taxation.

(d) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:

a. Three percent (3%) of the assessment for the prior year.

b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or

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successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, unless the provisions of paragraph (8) apply. Thereafter, the homestead shall be assessed as provided in this subsection.

(4) New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the homestead, unless the provisions of paragraph (8) apply. That assessment shall only change as provided in this subsection.

(5) Changes, additions, reductions, or improvements to homestead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7) The provisions of this amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this amendment.

(8)

a. A person who establishes a new homestead as of January 1 and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of any of the three years

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immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. The assessed value of the newly established homestead shall be determined as follows:

1. If the just value of the new homestead is greater than or equal to the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of $500,000 or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided in this subsection.

2. If the just value of the new homestead is less than the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the prior homestead and multiplied by the assessed value of the prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this sub-subparagraph is greater than $500,000, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals $500,000. Thereafter, the homestead shall be assessed as provided in this subsection.

b. By general law and subject to conditions specified therein, the legislature shall provide for application of this paragraph to property owned by more than one person.

(e) The legislature may, by general law, for assessment purposes and subject to the provisions of this subsection, allow counties and municipalities to authorize by ordinance that historic property may be assessed solely on the basis of character or use. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The requirements for eligible properties must be specified by general law.

(f) A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive grandparents or parents of the owner of the property or of the owner's spouse if at least one of the grandparents or parents for whom the living quarters are provided is 62 years of age or older. Such a reduction may not exceed the lesser of the following:

(1) The increase in assessed value resulting from construction or reconstruction of the property.

(2) Twenty percent of the total assessed value of the property as improved.

(g) For all levies other than school district levies, assessments of residential real property, as defined by general law, which contains nine units or fewer and which is not subject to the assessment limitations set forth in subsections (a) through (d) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those

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changes in assessments shall not exceed ten percent (10%) of the assessment for the prior year.

(2) No assessment shall exceed just value.

(3) After a change of ownership or control, as defined by general law, including any change of ownership of a legal entity that owns the property, such property shall be assessed at just value as of the next assessment date. Thereafter, such property shall be assessed as provided in this subsection.

(4) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(h) For all levies other than school district levies, assessments of real property that is not subject to the assessment limitations set forth in subsections (a) through (d) and (g) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed ten percent (10%) of the assessment for the prior year.

(2) No assessment shall exceed just value.

(3) The legislature must provide that such property shall be assessed at just value as of the next assessment date after a qualifying improvement, as defined by general law, is made to such property. Thereafter, such property shall be assessed as provided in this subsection.

(4) The legislature may provide that such property shall be assessed at just value as of the next assessment date after a

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change of ownership or control, as defined by general law, including any change of ownership of the legal entity that owns the property. Thereafter, such property shall be assessed as provided in this subsection.

(5) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(i) The legislature, by general law and subject to conditions specified therein, may prohibit the consideration of the following in the determination of the assessed value of real property:

(1) Any change or improvement to real property used for residential purposes made to improve the property's resistance to wind damage.

(2) The installation of a solar or renewable energy source device.

(j)

(1) The assessment of the following working waterfront properties shall be based upon the current use of the property:

a. Land used predominantly for commercial fishing purposes.

b. Land that is accessible to the public and used for vessel launches into waters that are navigable.

c. Marinas and drystacks that are open to the public.

d. Water-dependent marine manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support activities.

(2) The assessment benefit provided by this subsection is

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subject to conditions and limitations and reasonable definitions as specified by the legislature by general law.

(k) All persons entitled to the exemptions on real property under subsection (h) of Section 3 of this Article shall have such property assessed as follows:

(1) Assessments shall be changed annually on January 1 of each year; but those changes in assessments shall not exceed the lower of: three percent (3%) of the assessment for the prior year, or the percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, or termination of homestead pursuant to paragraph (6) of subsection (d) of this section, the property shall be assessed at just value as of January 1 of the following year. Thereafter, the property shall be assessed as provided in this paragraph.

(4) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(5) The legislature may also provide that if any property receiving the assessment limitation authorized under this subsection subsequently becomes ineligible for the assessment limitation authorized under this subsection for reasons other than a change of ownership or control, as defined by general

law; or termination of homestead pursuant to paragraph (6) of subsection (d) of this section; such property shall be assessed, without reassessment at just value, pursuant to subsection (g) of this section, unless such property is assessed under subsection (d) of this section for that year.

ARTICLE XII

SCHEDULE

Tax exemptions and an assessment limitation for long-term leased residential property.—This section and the amendments to Sections 3 and 4 of Article VII, which authorize the legislature to provide two $25,000 exemptions and an assessment limitation to real property that, on January 1, is subject to a written lease of six months or more and is owned by a person who holds legal or equitable title to real estate receiving a homestead exemption, apply beginning with the 2027 tax roll.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTIONS 3 AND 4

ARTICLE XII

PROPERTY TAX BENEFITS FOR CERTAIN RESIDENTIAL PROPERTIES SUBJECT TO A LONG-TERM LEASE.—Proposing an amendment to the State Constitution to authorize the Legislature to provide two $25,000 exemptions and an assessment limitation for certain residential real property that is subject to a written lease of 6 months or more and is owned by a person who holds legal or equitable title to property receiving a homestead exemption. This amendment shall take effect January 1, 2027.

The Florida Senate

BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Finance and Tax

BILL:	CS/SJR 1510
INTRODUCER:	Finance and Tax Committee and Senator Avila
SUBJECT:	Homestead Property Exemption and Assessment Limitations
DATE:	April 16, 2025
REVISED:	

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Shuler	Fleming	CA	**Favorable**
2.	Gross	Khan	FT	**Fav/CS**
3.			RC	

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SJR 1510 proposes an amendment to the Florida Constitution to allow the Legislature to provide exemptions and assessment limitations for residential property owned by a person who has homestead property; leased for 6 months or more; and would otherwise qualify as the homestead of the owner if the owner made it his or her permanent residence. A person is entitled to the exemption on one separate parcel of real estate. Real estate subject to an assessment limitation under subsection (h) of Section 4 of Article VII is not entitled to this exemption and, by general law, the legislature may establish additional criteria for eligible property.

The Revenue Estimating Conference has not analyzed the joint resolution.

If adopted by the Legislature, the proposed amendment will be submitted to Florida's electors for approval or rejection at the next general election in November 2026.

If approved by at least 60 percent of the electors, the proposed amendment will take effect on January 1, 2027.

II. Present Situation:

General Overview of Property Taxation

The ad valorem tax or "property tax" is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of a property as of January 1 of each year.[1] The property appraiser annually determines the "just value"[2] of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property's "taxable value."[3] The state constitution prohibits the state from levying ad valorem taxes[4] and it limits the Legislature's authority to provide for property valuations at less than just value, unless expressly authorized.[5]

Homestead Property Tax Exemptions

Every person having legal or equitable title to real estate and who maintains a permanent residence on the real estate is deemed to establish homestead property. Homestead property is eligible for a $25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts.[6] An additional exemption applies to homestead property value between $50,000 and $75,000. This exemption is adjusted annually for inflation from the 2024 value of $25,000 and does not apply to ad valorem taxes levied by school districts.[7]

Section 196.012(17), F.S., defines permanent residence to mean the "place where a person has his or her true, fixed, and permanent home and principal establishment to which, whenever absent, he or she has the intention of returning. A person may have only one permanent residence at a time. . . ."

Save Our Homes Homestead Assessment Limitation and Portability

In 1992, Florida voters approved the Save Our Homes amendment to the Florida Constitution.[8] The Save Our Homes assessment limitation limits the amount that a homestead property's assessed value may increase annually to the lesser of 3 percent or the percentage increase in the

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[1] Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines "real property" as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines "tangible personal property" as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

[2] Property must be valued at "just value" for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. Art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm's-length transaction. *See, e.g., Walter v. Schuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *S. Bell Tel. & Tel. Co. v. Dade Cnty.*, 275 So. 2d 4 (Fla. 1973).

[3] *See* ss. 192.001(2) and (16), F.S.

[4] FLA. CONST. art. VII, s. 1(a).

[5] *See* FLA. CONST. art. VII, s. 4.

[6] FLA. CONST. art VII, s. 6(a).

[7] *Id.* The percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100 is used to adjust the exemption, if such percent change is positive. *Id.* For the 2025 tax year, the exemption amount is $25,722. *See* Volusia County Property Appraiser, Homestead Exemption, https://vcpa.vcgov.org/exemption/homestead (last visited April 10, 2025).

[8] FLA. CONST. art. VII, s. 4(d). The Florida Legislature implemented the Save Our Homes amendment in s. 193.155, F.S.

Consumer Price Index.[9] The accumulated difference between the assessed value and the just value is the Save Our Homes benefit. The Save Our Homes assessment limitation is considered portable because a homestead property owner may transfer this benefit when moving from one homestead property to another.[10]

Rental of Homestead Property

Section 196.012(13), F.S., provides that " '[r]eal estate used and owned as a homestead' means real property to the extent provided in s. 6(a), Art. VII of the State Constitution, but less any portion thereof used for commercial purposes, with the title of such property being recorded in the official records of the county in which the property is located. Property rented for more than 6 months is presumed to be used for commercial purposes."[11]

Both the homestead property tax exemption and the Save Our Homes assessment limitation may be lost by a property owner that abandons homestead property. Failure to maintain a homestead property as a permanent residence may constitute abandonment under certain circumstances.[12] Section 196.061(1), F.S., describes when renting a homestead property constitutes abandonment:

> "The rental of all or substantially all of a dwelling previously claimed to be a homestead for tax purposes shall constitute the abandonment of such dwelling as a homestead, and the abandonment continues until the dwelling is physically occupied by the owner. However, such abandonment of the homestead after January 1 of any year does not affect the homestead exemption for tax purposes for that particular year unless the property is rented for more than 30 days per calendar year for 2 consecutive years."

Assessment of Nonhomestead Property

Sections 4(g) and (h), Art. VII, of the Florida Constitution were created in January 2008, when Florida electors voted to provide an assessment limitation for residential real property containing nine or fewer units, and for all real property not subject to other specified classes or uses, respectively. For all levies, with the exception of school levies, the assessed value of property in each of these two categories may not be increased annually by more than 10 percent of the assessment in the prior year.[13]

III. Effect of Proposed Changes:

The joint resolution proposes an amendment to sections 3 and 4, Article VII of the Florida Constitution to allow the Legislature to provide exemptions and assessment limitations for residential property owned by a person who has homestead property; leased for 6 months or more; and would otherwise qualify as the homestead of the owner if the owner made it his or her permanent residence. A person is entitled to the exemption on one separate parcel of real estate.

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[9] FLA. CONST. art. VII, s. 4(d).
[10] *See* FLA. CONST. art. VII, s. 4(d)(8); *see also* s. 193.155, F.S.
[11] *See also* Florida Administrative Code Rule 12D-7.013(5): "Property used as a residence and also used by the owner as a place of business does not lose its homestead character. The two uses should be separated with that portion used as a residence being granted the exemption and the remainder being taxed."
[12] *See* ss. 196.031 and 193.155, F.S.
[13] These constitutional provisions are implemented in ss. 193.1554 and 193.1555, F.S., respectively.

Real estate subject to an assessment limitation under subsection (h) of Section 4 of Article VII is not entitled to this exemption and, by general law, the legislature may establish additional criteria for eligible property.

The same person must hold legal and equitable property to the homestead and the leased property.

The joint resolution provides that all persons entitled to the exemption shall have the property assessed at the lower of 3 percent or the percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

No assessment shall exceed just value. After any change of ownership, as provided by general law, or termination of homestead, the property shall be assessed at just value as of January 1 of the following year. Thereafter, the property shall be assessed under this proposed assessment methodology.

Changes, additions, reductions, or improvements to the property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in the joint resolution.

The legislature may also provide that if any property receiving this assessment limitation subsequently becomes ineligible for the assessment limitation for reasons other than a change of ownership or control, as defined by general law; or termination of homestead, the property shall be assessed as nonhomestead residential property, without reassessment at just value, unless such property is assessed as homestead property for that year.

The joint resolution proposes an amendment to Article XII to provide that the exemptions and assessment limitation will apply beginning with the 2027 tax roll.

If adopted by the Legislature, the proposed amendment will be submitted to Florida's electors for approval or rejection at the next general election in November 2026.

If approved by at least 60 percent of the electors, the proposed amendment will take effect on January 1, 2027.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

The mandate provisions in Article VII, section 18 of the Florida Constitution, do not apply to joint resolutions.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

Article XI, s. 1 of the Florida Constitution authorizes the Legislature to propose amendments to the Florida Constitution by joint resolution approved by a three-fifths vote of the membership of each house. Article XI, s. 5(a) of the Florida Constitution requires the amendment be placed before the electorate at the next general election[14] held more than 90 days after the proposal has been filed with the Secretary of State or at a special election held for that purpose. Constitutional amendments submitted to the electors must be printed in clear and unambiguous language on the ballot.[15]

Article XI, s. 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published once in the 10th week and again in the 6th week immediately preceding the week the election is held.

Article XI, s. 5(e) of the Florida Constitution requires approval by 60 percent of voters for a constitutional amendment to take effect. The amendment, if approved, becomes effective on the first Tuesday after the first Monday in January following the election, or on such other date as may be specified in the amendment.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference has not yet adopted an impact for this joint resolution.

B. Private Sector Impact:

None.

C. Government Sector Impact:

Article XI, Section 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each

[14] Section 97.021(17), F.S., defines "general election" as an election held on the first Tuesday after the first Monday in November in the even-numbered years, for the purpose of filling national, state, county, and district offices and for voting on constitutional amendments not otherwise provided for by law.
[15] Section 101.161(1), F.S.

county where a newspaper is published. The amendment or revision must be published in the 10th week and again in the 6th week immediately preceding the week the election is held.

The Division of Elections (division) within the Department of State pays for publication costs to advertise all constitutional amendments in both English and Spanish, [16] typically paid from non-recurring General Revenue funds.[17] Accurate cost estimates for the next constitutional amendment advertising cannot be determined until the total number of amendments to be advertised is known and updated quotes are obtained from newspapers.

There is an unknown additional cost for the printing and distributing of the constitutional amendments, in poster or booklet form, in English and Spanish, for each of the 67 Supervisors of Elections to post or make available at each polling room or each voting site, as required by s. 101.171, F.S. Historically, the division has printed and distributed booklets that include the ballot title, ballot summary, text of the constitutional amendment, and, if applicable, the financial impact statement.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This resolution substantially amends sections 3 and 4 of Article VII of the Florida Constitution.

This resolution also creates a new section in Article XII of the Florida Constitution.

IX. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Finance and Tax on April 15, 2025:

- Restructures the proposed constitutional amendment while maintaining the benefits provided by the bill:
  - A property leased for 6 months or longer is eligible to have exempted up to $50,000 of assessed value and have its annual assessment change limited to no more than 3 percent per year.
- Adds to the proposed constitutional amendment additional criteria for eligibility:
  - The property must be able to receive the homestead exemption if the owner used the property as his or her primary residence.

[16] Pursuant to *Section 203 of the Voting Rights Act (52 U.S.C.A. § 10503)*.
[17] *See, e.g.*, Ch. 2022-156, Specific Appropriation 3137, Laws of Fla.

  - A person is entitled to the exemption on one separate parcel of real estate.
  - Real estate subject to an assessment limitation under subsection (h) of Section 4 of Article VII is not entitled to this exemption.
- More clearly specifies the Legislature's authority to provide for general law regarding how to assess property that moves between different assessment practices.
- Authorizes the legislature to establish additional criteria for eligible property.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

By the Committee on Finance and Tax; and Senator Avila

593-03609-25 20251512c1

A bill to be entitled

An act relating to a property tax exemption and assessment limitation on long-term leased property; creating s. 193.1553, F.S.; providing that property that receives a certain tax exemption shall be assessed in a specified manner; providing that changes, additions, and improvements to such properties shall be assessed in a specified manner; providing exceptions and alternative assessments; providing construction; requiring property that no longer meets eligibility requirements to be assessed in an alternative manner; amending s. 196.011, F.S.; requiring the submission of an application containing specified information before receiving a specified tax exemption; amending s. 196.034, F.S.; providing specified tax exemptions for property that meets certain eligibility requirements; providing that certain damaged or destroyed property is eligible for the exemption if specified conditions are met; providing that if such conditions are not met, such property shall be considered abandoned for a specified purpose; amending ss. 193.1554 and 194.032, F.S.; conforming provisions to changes made by the act; providing a contingent effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 193.1553, Florida Statutes, is created to read:

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

193.1553 Assessment of certain residential property subject to a long-term lease.—

(1) Property that receives the exemption under s. 196.034 shall be assessed under this section.

(2) Except as provided in subsection (4), property that meets the conditions of subsection (1) shall be assessed pursuant to this section as of January 1 of any year for which the property is eligible for assessment under this section, using the prior year's assessed value as the basis for any change in assessment. Any change resulting from such assessment shall not exceed the lower of the following:

(a) Three percent of the assessed value of the property for the prior year; or

(b) The percentage change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(3) If the assessed value of the property as calculated under subsection (2) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.

(4) Property assessed under this section shall be assessed at just value as of January 1 of the year following a change of ownership, or as of January 1 of the year following abandonment of homestead on a property that becomes eligible for assessment under this section, but no sooner than the January 1 following the certification to the property appraiser required by s. 193.155(8)(i)2. Thereafter, the annual changes in the assessed

value of the property are subject to the limitations in subsections (2) and (3). For purposes of this subsection, the term "change of ownership" means any sale, foreclosure, or transfer of legal title or beneficial title in equity to any person, except if any of the provisions of s. 193.155(3)(a) apply.

(5)(a) Except as provided in paragraph (b) and s. 193.624, changes, additions, or improvements to property subject to this section shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.

(b)1. Changes, additions, or improvements that replace all or a portion of property assessed under this section, including ancillary improvements, that are damaged or destroyed by misfortune or calamity shall be assessed upon substantial completion as provided in this paragraph. Such assessment must be calculated using the property's assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained, subject to the assessment limitations in subsections (2) and (3), when:

a. The square footage of the property as changed or improved does not exceed 110 percent of the square footage of the property before the damage or destruction; or

b. The total square footage of the property as changed or improved does not exceed 1,500 square feet.

2. The property's assessed value must be increased by the just value of that portion of the changed or improved property which is in excess of 110 percent of the square footage of the property before the damage or destruction or of that portion

exceeding 1,500 square feet.

3. Property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the property's total square footage before the damage or destruction shall be assessed pursuant to subsection (6).

4. Changes, additions, or improvements assessed pursuant to this paragraph must be reassessed pursuant to subsection (2) in subsequent years. This paragraph applies to changes, additions, or improvements commenced within 5 years after the January 1 following the damage or destruction of the property.

(c) Changes, additions, or improvements include improvements made to common areas or other improvements made to property other than to the property by the owner or by an owner association, which improvements directly benefit the property. Such changes, additions, or improvements shall be assessed at just value, and the just value shall be apportioned among the parcels benefiting from the improvement.

(6) When property is destroyed or removed and not replaced, the assessed value of the parcel shall be reduced by the assessed value attributable to the destroyed or removed property.

(7) Only property that meets the conditions of subsection (1) is subject to this section. Any portion of property that is assessed solely on the basis of character or use pursuant to s. 193.461 or s. 193.501, or assessed pursuant to s. 193.505, is not subject to this section.

(8)(a) If, after meeting the conditions of subsection (1) and receiving the benefit of the assessment limitation in

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subsections (2) and (3), the property does not meet the conditions of subsection (1) on January 1 of any subsequent year, the property shall instead be assessed pursuant to s. 193.155(1) and (2) or s. 193.1554(3) and (4), as applicable, beginning with such year.

1. Any change in assessment in the first year the property is assessed pursuant to s. 193.1554 shall use the most recent year's assessed value under this section as the basis for adjustment, and may not revert to just value, unless such property experiences a change of ownership or control as provided in s. 193.1554.

2. Any change in assessment in the first year the property is assessed pursuant to s. 193.155 shall use the just value of the property, as adjusted pursuant to s. 193.155(8), if applicable.

(b)1. If the property meets the conditions of subsection (1) on January 1 of a subsequent year, this section shall apply beginning with such year, and the application of the limitation in subsection (2) shall use the most recent year's assessed value as the basis for adjustment if the property was assessed in the most recent year pursuant to s. 193.1554.

2. If the property meets the conditions of subsection (1) on January 1 of a subsequent year and the property was assessed as the homestead of the owner in the prior year pursuant to s. 193.155, then the application of the limitation in subsection (2) shall use the just value of the property, rather than the prior year's assessment, for the first year's assessment limitation in subsection (2). A property that was abandoned as a homestead is only eligible under this section if the property

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appraiser in the county in which the abandoned homestead property is located provides the certification to the property appraiser in the county in which the new homestead is located as required by s. 193.155(8)(i)2., stating that the property has been or will be reassessed at just value.

Section 2. Paragraph (b) of subsection (1) of section 196.011, Florida Statutes, is amended, and subsection (14) is added to that section, to read:

196.011 Annual application required for exemption.—

(1)

(b) The form to apply for an exemption under s. 196.031, s. 196.034, s. 196.081, s. 196.091, s. 196.101, s. 196.102, s. 196.173, or s. 196.202 must include a space for the applicant to list the social security number of the applicant and of the applicant's spouse, if any. If an applicant files a timely and otherwise complete application, and omits the required social security numbers, the application is incomplete. In that event, the property appraiser shall contact the applicant, who may refile a complete application by April 1. Failure to file a complete application by that date constitutes a waiver of the exemption privilege for that year, except as provided in subsection (7) or subsection (9).

(14) Notwithstanding paragraph (7)(a), an applicant who is eligible to receive an exemption under s. 196.034 must file an application each year by March 1. Such application must include the address of the property at which the owner currently receives a homestead exemption, and an executed copy of the lease for the property to be exempted under s. 196.034.

Section 3. Section 196.034, Florida Statutes, is created to

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read:

196.034 Exemption of certain residential property subject to a long-term lease.—

(1)(a) Property that meets the following conditions is entitled to an exemption from all taxation up to the assessed valuation of $25,000:

1. The owner of the property holds the legal or equitable title to a separate parcel that receives the exemption under s. 196.031 and such parcel is his or her permanent residence.

2. As of January 1 of the taxable year, the property is rented by the owner to one or more persons for residential use under a bona fide written lease that has a duration of 6 months or more.

3. The property would otherwise qualify for a homestead exemption under s. 196.031 if the property were the owner's primary residence.

4. The property is not eligible for assessment under s. 193.1555.

5. The property is classified under s. 195.073(1)(a)1., 2., or 4.

(b) A person is entitled to the exemption provided by this section on one separate parcel of real estate.

(c) Every property that qualifies to receive the exemption provided in paragraph (a) is entitled to an additional exemption of up to $25,000 on the assessed valuation greater than $50,000 for all levies other than school district levies.

(d) Any property that does not meet the conditions of paragraph (a) for a given year may not receive the benefits provided in paragraphs (a) and (c) for such year unless

subsection (2) applies, but the property may receive the benefits in paragraphs (a) and (c) in any future year for which all conditions in paragraph (a) are met.

(2) For purposes of this section, when property exempted under this section is damaged or destroyed by misfortune or calamity and the property is uninhabitable on the January 1 after the damage or destruction occurs, the property shall be considered to be subject to a long-term lease on January 1 and an existing exemption under this section shall continue if the property is otherwise qualified and if the property owner notifies the property appraiser that he or she intends to repair or rebuild the property and the existing or another lessee will resume residency after the property is repaired or rebuilt. Failure by the property owner to commence the repair or rebuilding of the property within 5 years after the January 1 following the property's damage or destruction constitutes abandonment of the property as exempt under this section. After the 5-year period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for such repairs or rebuilding also constitutes abandonment of the property under this section.

Section 4. Subsection (1) of section 193.1554, Florida Statutes, is amended to read:

193.1554 Assessment of nonhomestead residential property.—

(1) As used in this section, the term "nonhomestead residential property" means residential real property that contains nine or fewer dwelling units, including vacant property zoned and platted for residential use, and that does not receive the exemption under s. 196.031 or s. 196.034.

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

Section 5. Paragraph (a) of subsection (1) of section 194.032, Florida Statutes, is amended to read:

194.032 Hearing purposes; timetable.—

(1)(a) The value adjustment board shall meet not earlier than 30 days and not later than 60 days after the mailing of the notice provided in s. 194.011(1); however, no board hearing shall be held before approval of all or any part of the assessment rolls by the Department of Revenue. The board shall meet for the following purposes:

1. Hearing petitions relating to assessments filed pursuant to s. 194.011(3).

2. Hearing complaints relating to homestead exemptions as provided for under s. 196.151.

3. Hearing appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under s. 196.011.

4. Hearing appeals concerning ad valorem tax deferrals and classifications.

5. Hearing appeals from determinations that a change of ownership under s. 193.155(3), a change of ownership or control under s. 193.1553(4), s. 193.1554(5), or s. 193.1555(5), or a qualifying improvement under s. 193.1555(5) has occurred.

Section 6. This act shall take effect on the effective date of the amendment to the State Constitution proposed by SJR 1510 or a similar joint resolution having substantially the same specific intent and purpose, if such amendment is approved at the next general election.

Lobby Tools

196.031 - Exemption of homesteads.

Summary of Section Text

Provide a homestead property tax exemption for eligible owners who establish their permanent residence within the state.

- Allow exemption up to specified amounts on owner-occupied residences, with an additional amount above certain thresholds for non–school district levies
- Require legal or beneficial title to the property and good-faith establishment of a permanent residence
- Prohibit claiming the benefit if receiving a similar permanent-residency tax exemption elsewhere
- Include provisions for apportioning the exemption among co-owners residing on the property and accommodating damages or destruction of the homestead
- Apply exemptions only after meeting all ownership, residency, and property classification conditions

(1)(a) A person who, on January 1, has the legal title or beneficial title in equity to real property in this state and who in good faith makes the property his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon him or her, is entitled to an exemption from all taxation, except for assessments for special benefits, up to the assessed valuation of $25,000 on the residence and contiguous real property, as defined in s. 6, Art. VII of the State Constitution. Such title may be held by the entireties, jointly, or in common with others, and the exemption may be apportioned among such of the owners as reside thereon, as their respective interests appear. If only one of the owners of an estate held by the entireties or held jointly with the right of survivorship resides on the property, that owner is allowed an exemption of up to the assessed valuation of $25,000 on the residence and contiguous real property. However, an exemption of more than $25,000 is not allowed to any one person or on any one dwelling house, except that an exemption up to the assessed valuation of $25,000 may be allowed on each apartment or mobile home occupied by a tenant-stockholder or member of a cooperative corporation and on each condominium parcel occupied by its owner. Except for owners of an estate held by the entireties or held jointly with the right of survivorship, the amount of the exemption may not exceed the proportionate assessed valuation of all owners who reside on the property. Before such exemption may be granted, the deed or instrument shall be recorded in the official records of the county in which the property is located. The property appraiser may request the applicant to provide additional ownership documents to establish title.

[1](b) Every person who qualifies to receive the exemption provided in paragraph (a) is entitled to an additional exemption of up to $25,000 on the assessed valuation greater than $50,000 for all levies other than school district levies.

(2) As used in subsection (1), the term “cooperative corporation” means a corporation, whether for profit or not for profit, organized for the purpose of owning, maintaining, and operating an apartment building or apartment buildings or a mobile home park to be occupied by its stockholders or members; and the term “tenant-stockholder or member” means an individual who is entitled, solely by reason of his or her ownership of stock or membership in a cooperative corporation, as evidenced in the official records of the office of the clerk of the circuit court of the county in which the apartment building is located, to occupy for dwelling purposes an apartment in a building owned by such corporation or to occupy for dwelling purposes a mobile home which is on or a part of a cooperative unit. A corporation leasing land for a term of 98 years or more for the purpose of maintaining and operating a cooperative thereon shall be deemed the owner for purposes of this exemption.

(3) The exemption provided in this section does not apply with respect to the assessment roll of a county unless and until the roll of that county has been approved by the executive director pursuant to s. 193.1142.

(4) The exemption provided in this section applies only to those parcels classified and assessed as owner-occupied residential property or only to the portion of property so classified and assessed.

(5) For the purpose of applying the exemptions in this section, the real property includes portions of the real property and contiguous real property assessed solely on the basis of character or use pursuant to s. 193.461 or s. 193.501 or assessed pursuant to s. 193.505.

(6) A person who is receiving or claiming the benefit of an ad valorem tax exemption or a tax credit in another state where permanent residency is required as a basis for the granting of that ad valorem tax exemption or tax credit is not entitled to the homestead exemption provided by this section. This subsection does not apply to a person who has the legal or equitable title to real estate in Florida and maintains thereon the permanent residence of another legally or naturally dependent upon the owner.

[2](7) When homestead property is damaged or destroyed by misfortune or calamity and the property is uninhabitable on January 1 after the damage or destruction occurs, the homestead exemption may be granted if the property is otherwise qualified and if the property owner notifies the property appraiser that he or she intends to repair or rebuild the property and live in the property as his or her primary residence after the property is repaired or rebuilt and does not claim a homestead exemption on any other property or otherwise violate this section. Failure by the property owner to commence the repair or rebuilding of the homestead property within 5 years after January 1 following the property's damage or destruction constitutes abandonment of the property as a homestead. After the 5-year period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for such repairs or rebuilding also constitutes abandonment of the property as homestead.

(8) Unless the homestead property is totally exempt from ad valorem taxation, the exemptions provided in paragraphs (1)(a) and (b) shall be applied before other homestead exemptions, which shall then be applied in the order that results in the lowest taxable value.

History.—ss. 1, 2, ch. 17060, 1935; CGL 1936 Supp. 897(2); s. 1, ch. 67-339; ss. 1, 2, ch. 69-55; ss. 1, 3, ch. 71-309; s. 1, ch. 72-372; s. 1, ch. 72-373; s. 9, ch. 74-227; s. 1, ch. 74-264; s. 1, ch. 77-102; s. 3, ch. 79-332; s. 4, ch. 80-261; s. 10, ch. 80-274; s. 3, ch. 81-219; s. 9, ch. 81-308; s. 11, ch. 82-208; ss. 24, 80, ch. 82-226; s. 1, ch. 84-327; s. 1, ch. 85-232; s. 5, ch. 92-32; s. 1, ch. 93-65; s. 10, ch. 93-132; ss. 33, 34, ch. 94-353; s. 1473, ch. 95-147; s. 2, ch. 2001-204; s. 908, ch. 2002-387; s. 2, ch. 2006-311; s. 6, ch. 2007-339; s. 8, ch. 2008-173; s. 1, ch. 2010-176; s. 2, ch. 2012-57; s. 17, ch. 2012-193; s. 8, ch. 2013-72; s. 1, ch. 2017-35; s. 5, ch. 2022-97; s. 10, ch. 2024-158; s. 1, ch. 2024-261.

[1]Note.—

A. Section 5, ch. 2024-261, provides that "[t]his act shall take effect on the effective date of the amendment to the State Constitution proposed by HJR 7017 or a similar joint resolution having substantially the same specific intent and purpose, if such amendment is approved at the next general election or at an earlier special election specifically authorized by law for that purpose." If such an amendment is approved, effective January 1, 2025, paragraph (1)(b) is amended by s. 1, ch. 2024-261, to read:

(b) Every person who qualifies to receive the exemption provided in paragraph (a) is entitled to an additional exemption of up to $25,000 on the assessed valuation greater than $50,000 for all levies other than school district levies. The $25,000 value of the additional exemption provided in this paragraph shall be adjusted annually on January 1 of each year for inflation using the percentage change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive.

B. Section 3, ch. 2024-261, provides:

"(1) The Department of Revenue may, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this act.

"(2) Notwithstanding any other provision of law, emergency rules adopted pursuant to this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules."

C. Section 4, ch. 2024-261, provides that "[t]he amendments made by this act to s. 196.031, Florida Statutes, and the creation by this act of s. 218.136, Florida Statutes, first apply to the 2025 tax roll."

Bills Citing This Statute

2025

SB 1018 Homestead Exemptions (Ingoglia)
06/16/25 SENATE Died in Community Affairs

2024

HB 0071 Homestead Tax Exemptions for School District Levies (Garcia (A))
11/01/23 Bill to be Discussed During the Office of EDR's Revenue Estimating Impact Conference, 11/03/23, 9:00 am, 117 K (No Votes Will Be Taken)

HB 7019 Exemption of Homesteads (Ways & Means Committee)
06/21/24 Approved by Governor; Chapter No. 2024-261

HB 7073 Taxation (Ways & Means Committee)
06/25/24 Bill to be Discussed During the Office of EDR's Measures Affecting Revenue Conference, 06/27/24, 10:00 am, 117 K (No Votes Will Be Taken)

SB 7074 Taxation (Finance and Tax)
03/07/24 SENATE Read Second Time; Substituted for HB 7073; Laid on Table, Refer to HB 7073

WMC3 Homestead Exemption Implementation (Ways & Means Committee)
01/09/24 HOUSE Committee Bill Filed as HB 7019

2022

SB 1264 Ad Valorem Taxation (Brandes)
03/14/22 SENATE Died in Community Affairs

HB 1503 Ad Valorem Taxation (Fischer)
03/14/22 HOUSE Died in Ways & Means Committee

HB 7071 Taxation (Ways & Means Committee)
06/01/22 Bill to be Discussed During the Office of EDR's Revenue Estimating Impact Conference, 06/03/22, 9:00 am, 117 K (No Votes Will Be Taken)

2021

HB 1519 Homestead Exemptions (Duggan)
04/30/21 SENATE Died in Appropriations

2020

HB 0223 Homestead Exemptions (Buchanan)
03/14/20 SENATE Died in Community Affairs

SB 0514 Homestead Exemptions (Gruters)
03/14/20 SENATE Died in Appropriations

2019

SB 0856 Homestead Exemptions (Gruters)
05/03/19 SENATE Indefinitely postponed and withdrawn from consideration

HB 1151 Homestead Exemptions (Buchanan)
05/03/19 SENATE Indefinitely postponed and withdrawn from consideration

SB 1318 Ad Valorem Taxation (Albritton)
05/03/19 SENATE Indefinitely postponed and withdrawn from consideration

HB 6023 Ad Valorem Taxation (Fine)
05/03/19 HOUSE Indefinitely postponed and withdrawn from consideration

2017

HB 7107 Homestead Exemption Implementation (Ways & Means Committee)
06/20/17 Bill to be Discussed During the Office of EDR's Revenue Estimating Impact Conference, 06/21/17, 1:30 pm, 117 K (No Votes Will Be Taken)

WMC7 Homestead Exemption Implementation (Ways & Means Committee)
04/05/17 HOUSE Committee Bill filed as H 7107

2013

SB 1830 Ad Valorem Taxation (Appropriations)
06/04/13 Bill to be Discussed During the Office of EDR's Revenue Estimating Impact Conference, 06/06/13, 1:30 pm, 117 K (No Votes Will Be Taken)

SB 7130 Ad Valorem Taxation (Appropriations)
04/01/13 SENATE Committee Bill filed as SB 1830

HB 7159 Ad Valorem Taxation (Finance & Tax Subcommittee)
04/30/13 HOUSE Read Second Time; Substituted for SB 1830; Laid on Table, Refer to SB 1830

FTSC8 Property Tax (Finance & Tax Subcommittee)
04/05/13 HOUSE Committee Bill Filed as H 7159

2012

HB 0357 Homestead Exemptions for Seniors (Oliva)
04/19/12 Bill to be Discussed During the Office of EDR's Revenue Estimating Impact Conference; 04/25/12, 9:00 am, 117 K (No Votes Will Be Taken)

SB 1256 Administration of Property Taxes (Budget Subcommittee on Finance and Tax)
03/09/12 SENATE Read Second Time; Amendments Withdrawn (622322, 698908, 463076, 295652); Substituted for HB 7097; Laid on Table, Refer to HB 7097

HB 1291 Additional Homestead Exemption (Brodeur)
03/09/12 HOUSE Died in Economic Affairs Committee

SB 1738 Homestead Exemptions For Seniors (Garcia (R))
03/09/12 SENATE Read Second Time; Amendment Adopted (938060); Substituted for HB 0357; Laid on Table, Refer to HB 0357

HB 7097 Administration of Property Taxes (Finance & Tax Committee)
04/27/12 Approved by Governor; Chapter No. 2012-193

FTC1 Property Tax Oversight (Finance & Tax Committee)
02/06/12 HOUSE Committee Bill filed as H 7097

2011

SB 2042 Administration of Property Tax (Budget Subcommittee on Finance and Tax)
05/07/11 SENATE Indefinitely postponed and withdrawn from consideration

2010

SB 0648 Building Safety (Bennett)
04/29/10 SENATE Read Second Time; Amendments Adopted (772328, 404418, 337832, 298178, 169094); Substituted for HB 0663; Laid on Table, Refer to HB 0663

HB 0663 Building Safety (Aubuchon)
06/01/10 Approved by Governor; Chapter No. 2010-176

2009

HB 0563 Homestead Property (Schultz)
05/08/09 HOUSE Died in Civil Justice & Courts Policy Committee

SB 0936 Homestead Property/Minors (Dean)
05/11/09 SENATE Died in Committee on Community Affairs

2007D

SB 0004D Ad Valorem Taxation (Atwater)
11/13/07 ----- Approved by Governor; Chapter No. 2007-339

SB 0014D Ad Valorem Taxation (Webster)
10/29/07 SENATE Died in Committee on Rules

HB 7003D Ad Valorem Taxation (Government Efficiency & Accountability Council)
10/29/07 HOUSE Died on Calendar

2008

HB 0775 Homestead Property (Schultz)
05/02/08 HOUSE Died in Committee on State Affairs

SB 1588 Property Taxation (Haridopolos)
06/17/08 ----- Approved by Governor; Chapter No. 2008-173

HB 7131 Property Taxation (Policy & Budget Council)
04/22/08 HOUSE Read Second Time; Substituted for SB 1588; Laid on Table, Refer to SB 1588;

2007B

HB 0001B Ad Valorem Taxation (Attkisson)
06/21/07 ----- Signed by Officers and presented to Governor; Approved by Governor; Chapter No. 2007-321

SB 0002B Ad Valorem Taxation (Webster)
06/14/07 SENATE Read Second Time; Amendments Adopted; Amendments Failed; Amendments Withdrawn; Read Third Time; Substituted for HB 0001B; Laid on Table, Refer to HB 0001B

2007

SB 0454 Homestead Exemption/Increase (Dawson)
05/04/07 SENATE Died in Committee on Community Affairs

2006

SB 0196 Ad Val Tax/Out of State Residency (Fasano)
02/27/06 SENATE Withdrawn from Community Affairs; Government Efficiency Appropriations; General Government Appropriations; Withdrawn prior to introduction

SB 0854 Taxation (Carlton)
05/02/06 SENATE Read Third Time; Substituted for HB 7109; Laid on Table, Refer to HB 7109

SB 1430 Homestead Property (Government Efficiency Appropriations)
05/05/06 SENATE Died on Calendar

SB 7026 Homestead Property (Government Efficiency Appropriations)
01/13/06 SENATE Committee Bill Filed as SB 1430

SB 7028 Homestead Property (Government Efficiency Appropriations)
05/09/06 SENATE Not filed

HB 7109 Taxation (Finance & Tax)
06/27/06 ----- Approved by Governor; Chapter No. 2006-311

2002E

SB 0020E Education (Villalobos)
04/30/02 SENATE Read second time; Amendment(s) adopted; Read third time; Passed as amended; YEAS 27 NAYS 7; In House Messages

2002D

HB 0001D Education (Melvin)
04/05/02 HOUSE Conference Committee Report received; Conference Committee Report adopted; Passed as amended by Conference Committee Report; YEAS 74 NAYS 37
SENA

SB 0002D Education (Education)
04/03/02 SENATE Read second time; Amendment(s) adopted; Amendment(s) failed; Substituted HB 1-D; Laid on Table, refer to HB 1-D

HB 0007D Education (Byrd)
04/05/02 HOUSE Died on Calendar

2002

HB 2017 Education (Council for Lifelong Learning)
03/22/02 HOUSE Died on Calendar

2001

HB 0305 Ad Val Tax/Resident in Another State (Littlefield)
05/04/01 HOUSE Died on Calendar

HB 1229 Property Tax/Widow, Blind, Disabled (Gibson, III)
04/25/01 HOUSE Now in Fiscal Responsibility Council HJ 00697

SB 1642 Homestead Exemption (Latvala)
06/12/01 Approved by Governor; Chapter No. 2001-204; See also CS/SB 1366 (Ch. 2001-245)

Lobby Tools
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Florida League of Cities

2025 ANNUAL CONFERENCE

Florida Property Taxes

with Representative Christine Hunschofsky,
Casey Cook, Chief of Legislative Affairs &
Ryan Houck, Consensus Communications

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Welcome + Introductions

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House Select Committee

Rep. Lopez, *V. Co-chair*
Rep. Overdorf, *Co-chair*
Rep. Abbott
Rep. Albert
Rep. Bankson
Rep. Benarroch
Rep. Black
Rep. Brackett
Rep. Cassel
Rep. Chamberlin
Rep. Conerly
Rep. Edmonds
Rep. Eskamani
Rep. Franklin
Rep. Gentry
Rep. Gonzalez Pittman
Rep. Gottlieb
Rep. Griffitts
Rep. Hart
Rep. Holcomb
Rep. Hunschofsky
Rep. Jacques
Rep. Maney
Rep. Miller
Rep. Mooney
Rep. Nix
Rep. Owen
Rep. Porras
Rep. Rayner
Rep. Redondo
Rep. Sapp
Rep. Stark
Rep. Tant
Rep. Tendrich
Rep. Tramont
Rep. Weinberger
Rep. Woodson

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Property Tax Reform – Initial Proposals

House Select Committee on Property Taxes – Concept Proposals
Requiring a referendum on the question of eliminating property taxes on homestead properties
New **$500,000** Homestead Exemption & **$1 million** homestead exemption for 65 and older and 30-year ownership
Allow Legislature to increase homestead exemption to any value by general law
Modifying the assessment increase limitations: **3% every 3 years** (homestead) and **15% every 3 years** (non-homestead)
Eliminating foreclosures on homestead property due to tax lien

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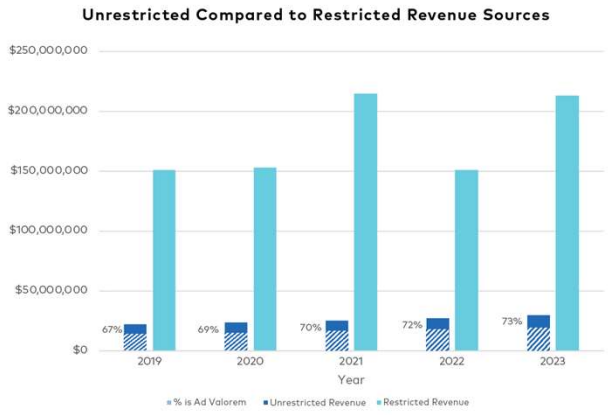
City of **Kissimmee**



UNRESTRICTED REVENUES FOR FY 2023

This chart depicts unrestricted revenues for the City of Kissimmee for fiscal year 2023.

Revenue Sources	FY 2023	Percentage
Ad Valorem	$21,733,336.00	72.97%
Communications Service Tax	$2,131,222.00	7.16%
Local Business Tax	$275,495.00	0.92%
Municipal Utility Tax	$5,645,671.00	18.95%
Total	**$29,785,724.00**	**100.00%**

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Data Packets

MUNICIPAL MILLAGE RATE TRENDS FROM 2020-2024*[1]

- Approximately 71% of cities have 2024 millage rates at or below their 2020 rate
- Approximately 65% of cities have not increased their millage rate in the past five years
- Approximately 53% of cities have decreased their millage rate at least once over the past five years (including those using the rolled-back rate)

**Not all municipal governments in Florida choose to impose the property tax. Home Rule, or local self-government, is part of the Florida Constitution, and under Home Rule, this levy is a choice for each municipality. Not all municipalities chose to levy property taxes between 2020 and 2024. In order to qualify for millage trend analysis, the municipality must have chosen to levy property taxes for all four years (2020-2024). In that time, 391 cities levied property taxes. The Florida Department of Revenue keeps this data.*

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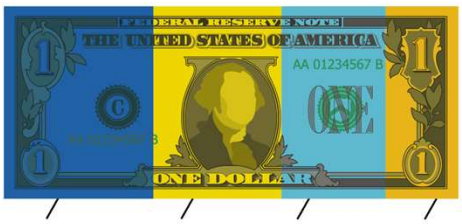
City of **Port St. Lucie**

MILLAGE RATE BREAKDOWN FY 2024[2]



This image shows the proportionate share of each taxing authority within the City of Port St. Lucie for every dollar a resident pays in property taxes. For example: if the total millage rate charged by a municipality was 0.2500 and the total millage rates charged by the county, school district, municipality, and special districts within the municipality totaled 1.0000, then 25 cents for every dollar paid towards property taxes by a resident in the municipality would go towards the municipality.

Entity	Millage Rate	Millage Percentage
County	7.4868	32.93%
School	6.412	28.20%
Municipality	5.2	22.87%
Special Districts	3.6379	16.00%
Total	**22.7367**	**100.00%**

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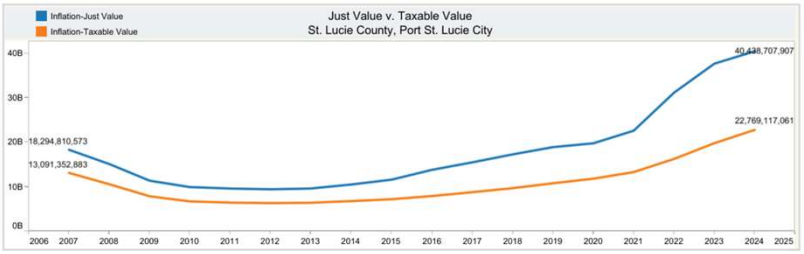
City of **Port St. Lucie**

JUST VALUE V. TAXABLE VALUE[6]

This graph represents the difference between the total in just value versus the taxable value for property within the City of Port St. Lucie. This graph shows the effect of how Save Our Homes compounds over time. As residents continue to stay in their homes and have their annual assessed rates capped, the gap between the just value and taxable value of properties has increased. The introduction of more exemptions over time has also caused this increase in the gap between the just value and taxable value of properties.

- *Just value is the fair market value of the home, while the taxable value is the value of the home exclusive of all qualifying exemptions and assessment limitations for the property.*



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The Importance of Homestead Properties

113 cities receive more than 40% of their property tax funding from homestead property

County	Municipality	Percent Homestead of Total TV	Percent Non-Homestead of Total TV
Broward	Parkland	75.7%	23.4%
Orange	Windermere	68.3%	29.6%
Martin	Sewall's Point	65.6%	33.8%
Pinellas	Belleair	64.1%	34.8%
Palm Beach	Lake Clarke Shores	63.7%	33.9%
Brevard	Grant-Valkaria	63.7%	35.8%
Broward	Cooper City	62.3%	36.0%
Broward	Southwest Ranches	62.3%	34.9%
Orange	Belle Isle	62.2%	34.3%
Lake	Fruitland Park	61.7%	37.2%
Broward	Sea Ranch Lakes	61.7%	37.8%
Miami-Dade	Miami Shores	60.9%	37.7%
Brevard	Melbourne Beach	60.3%	39.4%
Miami-Dade	Pinecrest	60.2%	39.0%

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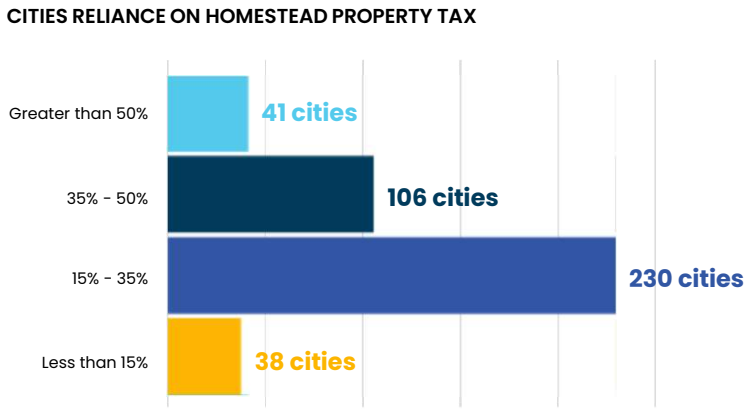
The Importance of Homestead Properties

160 cities rely on homestead properties for more than 33% of their property tax values



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Save Our Homes Differential

High 10

County	Municipality	Average Save Our Homes Differential
Miami-Dade	Indian Creek	$28,416,211
Palm Beach	Manalapan	$5,075,102
Palm Beach	Palm Beach	$4,593,332
Miami-Dade	Golden Beach	$4,417,715
Martin	Jupiter Island	$4,113,843
Palm Beach	Jupiter Inlet Colony	$2,498,697
Palm Beach	Gulf Stream	$2,147,185
Pinellas	Belleair Shore	$1,982,119
Collier	Naples	$1,467,755
Indian River	Orchid	$1,366,971

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Save Our Homes Differential

Low 10

County	Municipality	Average Save Our Homes Differential
Jackson	Jacob City	$50,346
Levy	Otter Creek	$41,797
Jackson	Alford	$41,599
Washington	Wausau	$38,067
Madison	Greenville	$31,036
Gadsden	Gretna	$28,655
Dixie	Cross City	$26,133
Hamilton	Jennings	$25,503
Union	Raiford	$11,356
Holmes	Noma	$5,593

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Statewide Median Assessed Values

In 293 cities, the median assessed value of homestead parcels is below $250,000

High 10

County	Municipality	Median Assessed Value – Non-School
Miami-Dade	Indian Creek	$15,752,203
Martin	Jupiter Island	$4,193,787
Pinellas	Belleair Shore	$3,258,251
Palm Beach	Manalapan	$2,183,440
Miami-Dade	Golden Beach	$2,161,876
Palm Beach	Gulf Stream	$1,671,078
Palm Beach	Palm Beach	$1,463,233
Palm Beach	Jupiter Inlet Colony	$1,371,732
Indian River	Orchid	$1,298,433
Collier	Naples	$1,098,772

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Statewide Median Assessed Values

Low 10

County	Municipality	Median Assessed Value – Non-School
Union	Raiford	$50,857
Jackson	Alford	$50,853
Washington	Wausau	$48,949
Hamilton	Jennings	$48,048
Holmes	Noma	$47,528
Gadsden	Gretna	$46,298
Dixie	Cross City	$45,297
Jackson	Jacob City	$44,441
Levy	Otter Creek	$40,059
Madison	Greenville	$38,208

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Statewide Median Homestead Property Tax Bill

Median City Homestead Property Tax Bill is **$642.00**

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Sample Cost

One police officer per shift

Police Officer	Hourly
Hourly Rate	$40**
Benefits	$12
Shift Hours	12
Subtotal	**$624**

**Doesn't include Equipment and Gas/Oil*

***Govsalaries.com*

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Percent Not Taxable

(current SOH and Homestead Exemptions)

High 10

County	Municipality	Average Percent not taxed due to SOH and Homestead Exemptions
Levy	Otter Creek	87.4%
Madison	Greenville	87.1%
Jackson	Jacob City	86.2%
Washington	Caryville	85.6%
Washington	Wausau	84.5%
Gadsden	Gretna	81.7%
Hamilton	Jennings	80.8%
Jackson	Alford	80.5%
Gadsden	Chattahoochee	80.3%
Alachua	Waldo	80.2%

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Percent Not Taxable

(current SOH and Homestead Exemptions)

Low 10

County	Municipality	Average Percent not taxed due to SOH and Homestead Exemptions
Miami-Dade	Key Biscayne	42.3%
Broward	Lazy Lake	42.2%
Orange	Windermere	41.4%
Broward	Parkland	41.1%
Pinellas	Belleair Shore	39.8%
Sarasota	Longboat Key (part)	39.3%
Martin	Ocean Breeze	35.4%
Sumter	Wildwood	35.2%
Palm Beach	Westlake	34.4%
Lee	Sanibel	32.6%

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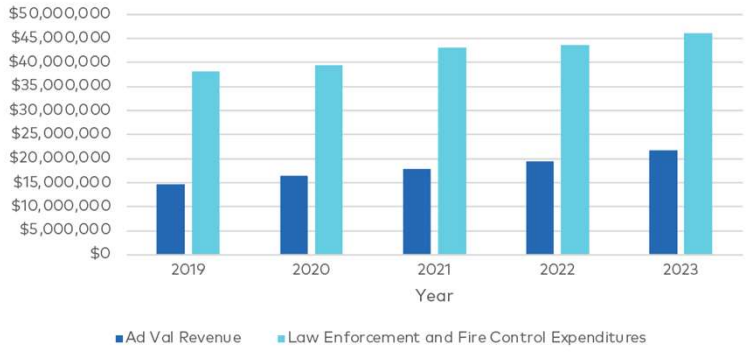
City of **Kissimmee**

AD VALOREM REVENUE COMPARED TO PUBLIC SAFETY EXPENDITURES[3]

The graph represents the amount of ad valorem revenue collected by the City of Kissimmee compared to public safety expenditures for fiscal years 2019-2023.



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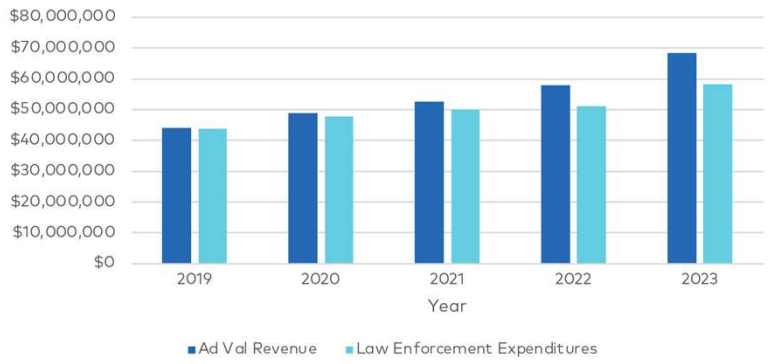
City of **Port St. Lucie**

AD VALOREM REVENUE COMPARED TO PUBLIC SAFETY EXPENDITURES[3]

The graph represents the amount of ad valorem revenue collected by the City of Port St. Lucie compared to public safety expenditures for fiscal years 2019-2023.



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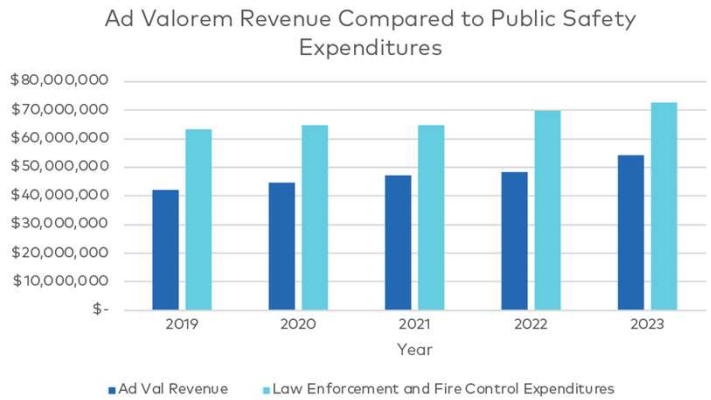
City of **Tallahassee**

AD VALOREM REVENUE COMPARED TO PUBLIC SAFETY EXPENDITURES[3]

The graph represents the amount of ad valorem revenue collected by the City of Tallahassee compared to public safety expenditures for fiscal years 2019-2023.



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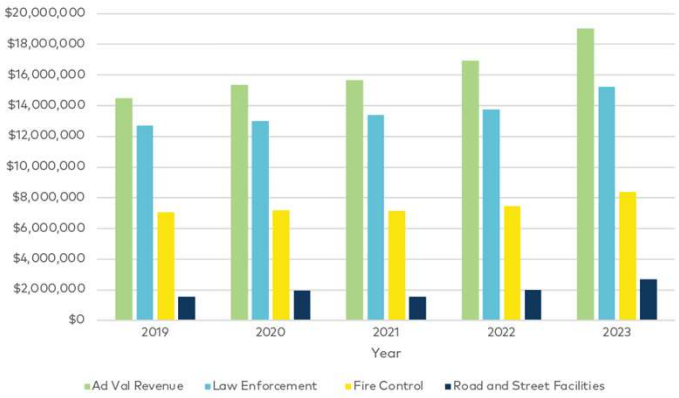
City of **Titusville**

AD VALOREM REVENUES COMPARED TO GENERAL FUND EXPENDITURES[8]

The graph compares ad valorem revenues to a number of general fund expenditures. Most or all ad valorem revenues are used to fund these general fund expenditures.



Year	Ad Val Revenue	Law Enforcement	Fire Control	Road and Street Facilities
2019	$14,465,429	$12,690,448	$7,044,495	$1,556,368
2020	$15,337,495	$12,983,675	$7,202,773	$1,920,140
2021	$15,645,877	$13,383,169	$7,159,038	$1,551,151
2022	$16,939,258	$13,747,080	$7,460,116	$2,000,011
2023	$19,041,735	$15,241,545	$8,361,589	$2,680,242

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City of **Titusville**

If Homestead Property Taxes were eliminated…

Total Taxable Value is **$3,523,703,738**

Homestead Property makes up **33.8%** of Total Taxable Value

2023: $19 million (33.8%) =**$6,422,000** to be cut
(**goodbye roads and most of the fire budget**)

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City of **Titusville**

$250K/$500K Exemptions

$250,000 Exemption			
2024 Taxable Value	**Tax Impact**	**% Reduction in Homestead**	**% Reduction from 2024 Total Levy**
$3,523,703,738	$7,377,873	94.00%	31.80%

$500,000 Exemption			
2024 Taxable Value	**Tax Impact**	**% Reduction in Homestead**	**% Reduction from 2024 Total Levy**
$3,523,703,738	$7,799,808	99.40%	33.60%

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Request a Data Packet

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Local Option Sales Tax

2023
Local Government Financial Information Handbook

January 2024

The Florida Legislature's

Office of Economic and Demographic Research

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 2023-24 local fiscal year, the 59 county governments and 30 school districts levying one or more local discretionary sales surtaxes will realize an estimated $5.84 billion in revenue. The 66 county governments and 37 school districts not currently levying all possible local discretionary sales surtaxes at the maximum possible rates will allow an estimated $13.54 billion to go unrealized. Among county governments, only Madison County currently levies its maximum potential tax rate.

General Law Amendments:
Chapter 2023-157, L.O.F., (HB 7063) requires a referendum to adopt, amend, or reenact a local discretionary sales surtax to be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. These changes became effective on July 1, 2023.

On April 7, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a zero cash/zero recurring fiscal impact.[4] The Conference concluded that this change does not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that may be approved by voters in the future.

Additionally, it is not unusual for legislation to pass that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues collected by local governments. However, a summary of such changes is not provided here.

Administrative Procedures:
Legislation enacted in 2018 required the completion of a performance audit prior to any referendum to adopt a local discretionary sales surtax held on or after March 23, 2018.[5] Legislation enacted in 2019 amended that requirement.[6] For any surtax referendum held on or after January 1, 2020, an independent certified public accountant (CPA), licensed pursuant to Chapter 473, F.S., must conduct a performance audit of the program associated with the proposed surtax. At least 180 days prior to the referendum date, the county or school district must provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final resolution or ordinance. Within 60 days after receiving the final resolution or ordinance, OPPAGA must procure the CPA and may use carryforward funds to pay for the CPA's services. The performance audit must be completed at least 60 days before the referendum is held. The audit report, including any findings, recommendations, or other accompanying documents, must be made available on the county or school district's official website and kept on the website for two years from the date posted. A county or school district's failure to comply with the requirements of providing OPPAGA with a copy of the final resolution or ordinance at least 180 days prior to the referendum date, or publishing the

3. Section 202.20(3), F.S.
4. http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/page387-390.pdf
5. Chapter 2018-118, L.O.F.
6. Chapter 2019-64, L.O.F.

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.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district that relate to the program.
6. The program's compliance with appropriate policies, rules, and laws.

The administrative procedures relevant to local discretionary sales surtaxes are outlined in s. 212.054, F.S. The Department of Revenue (DOR) administers, collects, and enforces the surtaxes.[7] The governing body of any county levying a local discretionary sales surtax enacts an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), F.S.[8] Current law requires that any initial levy or rate change can only take effect on January 1st, and any levy termination can only take effect on December 31st.[9]

The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Clearing Trust Fund [hereinafter, the Trust Fund]. A separate account in the Trust Fund is established for each county imposing the surtax. The DOR is authorized to take an administrative cost deduction not to exceed 3 percent of the total surtax revenue generated by all levying counties. The administrative cost deduction is used only for those costs solely and directly attributable to the surtax, and the costs are prorated among those counties levying the surtax on the basis of the amount collected for a particular county to the total amount collected for all counties.[10]

Reporting Requirements:
The governing body of any county or school board that levies the surtax must notify the DOR within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. The DOR must receive this notice no later than November 16th prior to the January 1st effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect and include a copy of the ordinance and other information required by departmental rule. Failure to timely provide this notification to the DOR results in the delay of the effective date for a period of one year.[11]

Additionally, the governing body of any county or school board proposing a surtax levy must notify the DOR by October 1st if the referendum or consideration of the ordinance that would result in a surtax imposition,

7. Section 212.054(4)(a), F.S.
8. Section 212.054(6), F.S.
9. Section 212.054(5), F.S.
10. Section 212.054(4)(b), F.S.
11. Section 212.054(7)(a), F.S.

termination, or rate change is scheduled to occur on or after October 1st of that year. Failure to timely provide this notification to the DOR results in the delay of the effective date for a period of one year.[12]

Distribution of Proceeds:
After the distribution of monthly proceeds under s. 212.054(4)(b), F.S., DOR distributes the remaining funds using a distribution factor determined for each levying county that is multiplied by the total amount available for distribution. The county's distribution factor equals the product of the county's latest official population, pursuant to s. 186.901, F.S.; the county's surtax rate; and the number of months the county has levied the surtax during the most recent quarterly distribution period divided by the sum of all such products of the counties levying the surtax during the most recent quarterly distribution period. The DOR computes distribution factors for eligible counties once each quarter and makes appropriate quarterly distributions. A county that fails to timely provide information waives its rights to challenge the DOR's determination of the county's share of the out-of-state and non-discretionary county revenues.[13]

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

Opinion #	Subject
2019-10	Audit exemption to extend discretionary sales surtax

The full texts of these opinions are available via a searchable on-line database.[14] Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Tax Rates and Current Year's Revenues:
The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a surtax levy. The first table provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.[15] The second table illustrates the counties eligible to levy the various local discretionary sales surtaxes and the 2024 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 2024. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2024.

Additional Detail:
Additional information regarding each of the nine individual authorizations to levy can be found in the sections immediately following the four tables previously discussed. Historical local option sales tax receipts and distributions to counties compiled from DOR source data can be found on the EDR's website.[16] Local option sales tax collections and distributions data by fiscal year and by month can be found on the DOR's website.[17]

12. Section 212.054(7)(b), F.S.
13. Section 212.054(4)(c), F.S.
14. https://www.myfloridalegal.com/ag-opinions
15. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: August 1, 2023) found at https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf and *Discretionary Sales Surtax Information for Calendar Year 2024* (DR-15DSS) available at https://floridarevenue.com/Forms_library/current/dr15dss_24.pdf.
16. http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm
17. https://floridarevenue.com/DataPortal/Pages/TaxResearch.aspx

Local Option Sales Taxes

Draft Priority or Policy Statement:

TO BE DEVELOPED

Background:

During the 2025 Legislative Session both the House and Senate filed bills to reform local option sales tax revenue sources. Both bills were entitled Local Option Taxes were opposed by the Florida League of Cities. Both bills failed.

CS/CS/HB 1221 (Miller) and CS/CS/SB 1664 (Trumbull) proposed significant changes to the process for adopting and renewing local option taxes and surtaxes, requiring voter approval via referendum rather than adoption by ordinance, with limited exceptions for previously authorized bond indebtedness.

Key provisions include:

- Tourism Development Taxes in effect as of June 30, 2025, must be renewed by a referendum-approved ordinance by January 1, 2033, to remain in effect for another eight years. Future renewals would also require voter approval in eight-year increments.

- Local Option Food and Beverage Taxes would expire eight years after enactment and could only be renewed in eight-year increments by referendum.

- Discretionary Sales Surtaxes in effect as of June 30, 2025, must be renewed by referendum-approved ordinance by January 1, 2033, to remain in effect for another eight years, with future renewals also requiring voter approval in eight-year increments.

These changes would limit local government flexibility in implementing and maintaining revenue sources essential for community services and infrastructure.

Both bills were amended to specify that the new referendum requirement for a surtax to remain in effect only applies to those discretionary sales surtaxes required under existing law to be approved by referendum.

The amendment added content to be included in ordinances and referendum ballot questions and made technical corrections.

CS/CS/SB 1664 was further amended to grandfather in existing sales tax levies that contain expiration dates that exceed the eight-year duration. Additionally, local governments may set their own expiration dates for future levies that exceed the eight-year time frame. All new or renewal levies must still be placed on the ballot for voter consideration.

CS/CS/HB 1221 was amended once more, this time with significant changes regarding Tourism Development Tax (TDT). The House bill provides an expiration date of July 1, 2025, for existing projects, contracts, and bonds funded using TDT and authorizes counties to use tourism development tax for any public purpose after that date. The amendment requires counties that use revenues from tourism development tax to reduce the county property tax levies proportionately and provides formulas for calculating the necessary reduction.

The bill also provided a sunset date of July 1, 2025, for Tourism Development Councils and allows the same councils to be reestablished after December 31, 2025, subject to approval by resolution by the council's respective board of county commissioners. The amendment also allows county elected boards to reduce or repeal local discretionary sales surtaxes after October 1 of the fourth year of the sales tax levy.

For the upcoming 2026 Legislative Session, it is likely discussion about local options sales taxes will be linked to discussion about property tax reform as an alternative source of funding for essential services.

A bill to be entitled

An act relating to local option taxes; amending s. 125.0104, F.S.; removing definitions; revising the purposes for which certain tax revenues may be used; removing requirements for a tourist development council revising procedures for levying a certain tax; requiring tax revenues be used for completing certain projects; prohibiting certain contracts from being renewed or extended; authorizing certain bonds to be refinanced under certain conditions; authorizing certain revenues to be used for any public purpose; requiring a reduction in ad valorem tax beginning in a specified year in a certain manner; providing construction; authorizing certain tax revenues to be used for specified purposes; removing requirements for automatic expiration of bonds; removing requirement for county tourism promotion agencies; providing applicability; requiring certain tourist development councils to be dissolved by a date certain; requiring certain county tourism promotion agencies to meet certain requirements in order to continue; amending s. 212.0306, F.S.; providing for the expiration of specified ordinances; authorizing the adoption of new ordinances; amending s. 212.055, F.S.; authorizing certain boards that levy a specified tax to reduce or

repeal such tax beginning on a date certain; providing procedures for such reduction or repeal; amending ss. 72.011, 72.031, and 212.181, F.S.; conforming cross-references; amending s. 11.40, F.S.; conforming provisions to changes made by the act; amending s. 11.45, F.S.; requiring the Auditor General to contact certain local governments; requiring such local governments to provide specified evidence within a certain time period; requiring notification to the Legislative Auditing Committee in specified circumstances; creating s. 205.046, F.S.; requiring that a specified document be filed with a certain audit; providing requirements for such document; amending ss. 215.97, and 218.32, F.S.; conforming cross-references; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsections (8), (10), and (11) of section 125.0104, Florida Statutes, are renumbered as subsections (7), (8), and (9), respectively, and subsection (2), paragraphs (d), (l), (m), and (n) of subsection (3), and subsections (4), (5), (7), and (9) of that section are amended, to read:

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.—

(2) APPLICATION~~; DEFINITIONS~~.—

~~(a) Application.—~~The provisions contained in chapter 212 apply to the administration of any tax levied pursuant to this section.

~~(b) Definitions.—For purposes of this section:~~

~~1. "Promotion" means marketing or advertising designed to increase tourist-related business activities.~~

~~2. "Tourist" means a person who participates in trade or recreation activities outside the county of his or her permanent residence or who rents or leases transient accommodations as described in paragraph (3)(a).~~

~~3. "Retained spring training franchise" means a spring training franchise that had a location in this state on or before December 31, 1998, and that has continuously remained at that location for at least the 10 years preceding that date.~~

(3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

(d) In addition to any 1-percent or 2-percent tax imposed under paragraph (c), the governing board of the county may levy, impose, and set an additional 1 percent of each dollar above the tax rate set under paragraph (c) for the purposes set forth in subsection (5) by referendum of the registered electors within the county or subcounty special district pursuant to subsection (6). A county may not levy, impose, and set the tax authorized under this paragraph unless the county has imposed the 1-percent or 2-percent tax authorized under paragraph (c) for a minimum of

3 years before the effective date of the levy and imposition of the tax authorized by this paragraph. ~~Revenues raised by the additional tax authorized under this paragraph may not be used for debt service on or refinancing of existing facilities as specified in subparagraph (5)(a)1. unless approved by referendum pursuant to subsection (6).~~ If the 1-percent or 2-percent tax authorized in paragraph (c) is levied within a subcounty special taxing district, the additional tax authorized in this paragraph shall only be levied therein. The provisions of subsection (4) ~~paragraphs (4)(a)-(d)~~ shall ~~not~~ apply to the adoption of the additional tax authorized in this paragraph. ~~The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.~~

(l) In addition to any other tax which is imposed pursuant to this section, a county may impose up to an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by ordinance approved by referendum pursuant to subsection (6) ~~to:~~

~~1. 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, and to pay the planning and design costs incurred prior to the issuance of such bonds~~.

~~2. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center, and to pay the planning and design costs incurred prior to the issuance of such bonds.~~

~~3. 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 subparagraph 2. may use the tax for the purposes enumerated in this subparagraph. Any county that elects to levy the tax for the purposes authorized in subparagraph 2. after July 1, 2000, may use the proceeds of the tax to pay the operation and maintenance costs of a convention center for the life of the bonds.~~

~~4. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, 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.~~

The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section, and the provisions of subsection (4) ~~paragraphs (4)(a)-(d)~~, shall ~~not~~ apply to the additional tax authorized in this paragraph. ~~The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.~~

(m)1. In addition to any other tax which is imposed pursuant to this section, a high tourism impact county may impose an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by ordinance approved by referendum pursuant to subsection (6). ~~The tax revenues received pursuant to this paragraph shall be used for one or more of the authorized uses pursuant to subsection (5).~~

2. A county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this

section exceeded $600 million during the previous calendar year, or were at least 18 percent of the county's total taxable sales under chapter 212 where the sales subject to the tax levied pursuant to this section were a minimum of $200 million, except that no county authorized to levy a convention development tax pursuant to s. 212.0305 shall be considered a high tourism impact county. Once a county qualifies as a high tourism impact county, it shall retain this designation for the period the tax is levied pursuant to this paragraph.

3. The provisions of subsection (4) ~~paragraphs (4)(a)-(d)~~ shall ~~not~~ apply to the adoption of the additional tax authorized in this paragraph. ~~The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.~~

(n) In addition to any other tax that is imposed under this section, a county that has imposed the tax under paragraph (l) may impose an additional tax that is no greater than 1 percent on the exercise of the privilege described in paragraph (a) by ordinance approved by referendum pursuant to subsection (6). ~~to:~~

~~1. Pay the debt service on bonds issued to finance:~~

~~a. 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, and 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.~~

~~b. The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.~~

~~2. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, 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 that imposes the tax authorized in this paragraph 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 subparagraph 1.~~ The

provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section shall not apply to the additional tax authorized by this paragraph in counties which levy convention development taxes pursuant to s. 212.0305(4)(a). Subsection (4) applies ~~does not apply~~ to the adoption of the additional tax authorized in this paragraph. ~~The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of the ordinance.~~

(4) ORDINANCE LEVY TAX; PROCEDURE.—

(a) The tourist development tax shall be levied and imposed pursuant to an ordinance ~~containing the county tourist development plan prescribed under paragraph (c), enacted by the governing board of the county~~. The ordinance levying and imposing the tourist development tax shall not be effective unless the electors of the county or the electors in the subcounty special district in which the tax is to be levied approve the ordinance authorizing the levy and imposition of the tax, in accordance with subsection (6). The effective date of the levy and imposition of the tax is the first day of the

second month following approval of the ordinance ~~by referendum or the first day of any subsequent month specified in the ordinance~~. A certified copy of the ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance. The governing authority of any county levying such tax shall notify the department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax will be levied.

(b) At least 60 days before the enactment or renewal of the ordinance levying the tax, the governing board of the county shall adopt a resolution ~~establishing and appointing the members of the county tourist development council, as prescribed in paragraph (c), and~~ indicating the intention of the county to consider the enactment or renewal of an ordinance levying and imposing the tourist development tax.

~~(c) Before a referendum to enact or renew the ordinance levying and imposing the tax, the county tourist development council shall prepare and submit to the governing board of the county for its approval a plan for tourist development. The plan shall set forth the anticipated net tourist development tax revenue to be derived by the county for the 24 months following the levy of the tax; the tax district in which the enactment or renewal of the ordinance levying and imposing the tourist development tax is proposed; and a list, in the order of priority, of the proposed uses of the tax revenue by specific~~

~~project or special use as the same are authorized under subsection (5). The plan shall include the approximate cost or expense allocation for each specific project or special use.~~

~~(d) The governing board of the county shall adopt the county plan for tourist development as part of the ordinance levying the tax. After enactment or renewal of the ordinance levying and imposing the tax, the plan for tourist development may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the governing board.~~

~~(e) The governing board of each county which levies and imposes a tourist development tax under this section shall appoint an advisory council to be known as the "...(name of county)... Tourist Development Council." The council shall be established by ordinance and composed of nine members who shall be appointed by the governing board. The chair of the governing board of the county or any other member of the governing board as designated by the chair shall serve on the council. Two members of the council shall be elected municipal officials, at least one of whom shall be from the most populous municipality in the county or subcounty special taxing district in which the tax is levied. Six members of the council shall be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development, of which members, not less than three nor more than four shall be owners or operators of~~

~~motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax. All members of the council shall be electors of the county. The governing board of the county shall have the option of designating the chair of the council or allowing the council to elect a chair. The chair shall be appointed or elected annually and may be reelected or reappointed. The members of the council shall serve for staggered terms of 4 years. The terms of office of the original members shall be prescribed in the resolution required under paragraph (b). The council shall meet at least once each quarter and, from time to time, shall make recommendations to the county governing board for the effective operation of the special projects or for uses of the tourist development tax revenue and perform such other duties as may be prescribed by county ordinance or resolution. The council shall continuously review expenditures of revenues from the tourist development trust fund and shall receive, at least quarterly, expenditure reports from the county governing board or its designee. Expenditures which the council believes to be unauthorized shall be reported to the county governing board and the Department of Revenue. The governing board and the department shall review the findings of the council and take appropriate administrative or judicial action to ensure compliance with this section.~~

(5) AUTHORIZED USES OF REVENUE.—

(a)1. All tax revenues received pursuant to this section

by a county imposing the tourist development tax may ~~shall~~ be used by that county to complete any project under way as of July 1, 2025, to perform any contract in existence on January 1, 2025, or to service any bonds or other indebtedness pledged or assigned before July 1, 2025, pursuant to this section as this section existed before July 1, 2025. Any such contracts may not be renewed or extended. Bonds or other debt outstanding as of July 1, 2025, may be refinanced, but the duration of such debt may not be extended and the outstanding principal may not be increased, except to account for costs of issuance.

2. Tax revenues received pursuant to this section not needed for projects, contracts, or debt service pursuant to subparagraph 1. shall be known as "adjusted collections" and shall be used as provided in paragraphs (b) and (c).

(b)1. Beginning with local fiscal year 2026-2027, each county shall reduce its ad valorem tax levy by an amount equal to at least 75 percent of the adjusted collections from the prior state fiscal year. Such reduction shall be through a credit against the county tax due on each affected tax notice issued pursuant to s. 197.322, beginning with the 2026 tax roll, in an amount equal to the adjusted collections used for relief under this paragraph:

a. Multiplied by the proportionate share of the county tax amount levied on each bill compared to the sum of all county tax amounts levied on all bills; or

b. As allocated pursuant to an ordinance adopted by the board of county commissioners that specifies a different method of applying credits to tax bills based on specific categories of properties.

2. For purposes of determining the rolled-back rate pursuant to s. 200.065 for county budgets enacted for local fiscal year 2027-2028 and thereafter, the amount of reduction in ad valorem tax revenue achieved through credits under this paragraph shall not reduce the ad valorem tax revenue levied in the prior local fiscal year.

(c) Any adjusted collections not required to be used to provide ad valorem tax relief pursuant to paragraph (b) may be used for any public purpose, including, but not limited to, pledging such revenues for the repayment of current or future bonded indebtedness. ~~for the following purposes only:~~

~~1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:~~

~~a. Publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied;~~

~~b. Auditoriums that are publicly owned but are operated by organizations that are exempt from federal taxation pursuant to 26 U.S.C. s. 501(c)(3) and open to the public, within the boundaries of the county or subcounty special taxing district in~~

~~which the tax is levied; or~~

~~c. Aquariums or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied;~~

~~2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public;~~

~~3. To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;~~

~~4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency;~~

~~5. To finance beach park facilities, or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public~~

~~access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of the revenues from the tourist development tax may be used for beach park facilities; or~~

~~6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to paragraph (4)(c). Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste,~~

~~drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if the following conditions are satisfied:~~

~~a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least $10 million in tourist development tax revenue was received;~~

~~b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership;~~

~~c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board;~~

~~d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism as provided by this subsection; and~~

~~e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.~~

~~Subparagraphs 1. and 2. may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.~~

~~(b) Tax revenues received pursuant to this section by a county of less than 950,000 population imposing a tourist development tax may only be used by that county for the following purposes in addition to those purposes allowed pursuant to paragraph (a): to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this subsection shall be based on the most recent population estimates prepared pursuant to the provisions of s. 186.901. These population estimates shall be those in effect on July 1 of each year.~~

~~(c) A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or~~

~~municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:~~

~~1.a. Generate a minimum of $10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;~~

~~b. Have at least three municipalities; and~~

~~c. Have an estimated population of less than 275,000, according to the most recent population estimate prepared pursuant to s. 186.901, excluding the inmate population; or~~

~~2. Be a fiscally constrained county as described in s. 218.67(1).~~

~~The board of county commissioners must by majority vote approve reimbursement made pursuant to this paragraph upon receipt of a recommendation from the tourist development council.~~

~~(d) The revenues to be derived from the tourist development tax may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in subparagraphs (a)1., 2., and 5. or for the purpose of refunding bonds previously issued for such purposes, or both; however, no more than 50 percent of the revenues from the tourist development tax may be pledged to secure and liquidate revenue bonds or revenue refunding bonds issued for the purposes set~~

~~forth in subparagraph (a)5. 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 governing board of the county shall provide. The Legislature intends that this paragraph be full and complete authority for accomplishing such purposes, but such authority is supplemental and additional to, and not in derogation of, any powers now existing or later conferred under law.~~

~~(e) Any use of the local option tourist development tax revenues collected pursuant to this section for a purpose not expressly authorized by paragraph (3)(l) or paragraph (3)(n) or paragraphs (a)-(d) of this subsection is expressly prohibited.~~

~~(7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.—~~ ~~Notwithstanding any other provision of this section, if the plan for tourist development approved by the governing board of the county, as amended pursuant to paragraph (4)(d), includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax automatically expires upon the later of:~~

~~(a) The retirement of all bonds issued by the county for~~

~~financing the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization; or~~

~~(b) The expiration of any agreement by the county for the operation or maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum. However, this does not preclude that county from amending the ordinance extending the tax to the extent that the board of the county determines to be necessary to provide funds to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum or from enacting an ordinance that takes effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions of this section reimposing a tourist development tax, upon or following the expiration of the previous ordinance.~~

~~(9) COUNTY TOURISM PROMOTION AGENCIES.—In addition to any other powers and duties provided for agencies created for the purpose of tourism promotion by a county levying the tourist development tax, such agencies are authorized and empowered to:~~

~~(a) Provide, arrange, and make expenditures for~~

~~transportation, lodging, meals, and other reasonable and necessary items and services for such persons, as determined by the head of the agency, in connection with the performance of promotional and other duties of the agency. However, entertainment expenses shall be authorized only when meeting with travel writers, tour brokers, or other persons connected with the tourist industry. All travel and entertainment-related expenditures in excess of $10 made pursuant to this subsection shall be substantiated by paid bills therefor. Complete and detailed justification for all travel and entertainment-related expenditures made pursuant to this subsection shall be shown on the travel expense voucher or attached thereto. Transportation and other incidental expenses, other than those provided in s. 112.061, shall only be authorized for officers and employees of the agency, other authorized persons, travel writers, tour brokers, or other persons connected with the tourist industry when traveling pursuant to paragraph (c). All other transportation and incidental expenses pursuant to this subsection shall be as provided in s. 112.061. Operational or promotional advancements, as defined in s. 288.35(4), obtained pursuant to this subsection, shall not be commingled with any other funds.~~

~~(b) Pay by advancement or reimbursement, or a combination thereof, the costs of per diem and incidental expenses of officers and employees of the agency and other authorized~~

~~persons, for foreign travel at the current rates as specified in the federal publication "Standardized Regulations (Government Civilians, Foreign Areas)." The provisions of this paragraph shall apply for any officer or employee of the agency traveling in foreign countries for the purposes of promoting tourism and travel to the county, if such travel expenses are approved and certified by the agency head from whose funds the traveler is paid. As used in this paragraph, the term "authorized person" shall have the same meaning as provided in s. 112.061(2)(c). With the exception of provisions concerning rates of payment for per diem, the provisions of s. 112.061 are applicable to the travel described in this paragraph. As used in this paragraph, "foreign travel" means all travel outside the United States. Persons traveling in foreign countries pursuant to this subsection shall not be entitled to reimbursements or advancements pursuant to s. 112.061(6)(a)2.~~

~~(c) Pay by advancement or reimbursement, or by a combination thereof, the actual reasonable and necessary costs of travel, meals, lodging, and incidental expenses of officers and employees of the agency and other authorized persons when meeting with travel writers, tour brokers, or other persons connected with the tourist industry, and while attending or traveling in connection with travel or trade shows. With the exception of provisions concerning rates of payment, the provisions of s. 112.061 are applicable to the travel described~~

~~in this paragraph.~~

~~(d) Undertake marketing research and advertising research studies and provide reservations services and convention and meetings booking services consistent with the authorized uses of revenue as set forth in subsection (5).~~

~~1. Information given to a county tourism promotion agency which, if released, would reveal the identity of persons or entities who provide data or other information as a response to a sales promotion effort, an advertisement, or a research project or whose names, addresses, meeting or convention plan information or accommodations or other visitation needs become booking or reservation list data, is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.~~

~~2. The following information, when held by a county tourism promotion agency, is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution:~~

~~a. Booking business records, as defined in s. 255.047.~~

~~b. Trade secrets and commercial or financial information gathered from a person and privileged or confidential, as defined and interpreted under 5 U.S.C. s. 552(b)(4), or any amendments thereto.~~

~~(e) Represent themselves to the public as convention and visitors bureaus, visitors bureaus, tourist development councils, vacation bureaus, or county tourism promotion agencies operating under any other name or names specifically designated~~

~~by ordinance.~~

Section 2. (1) The changes made by this act to s. 125.0104, Florida Statutes, apply to all taxes levied under that section on or before June 30, 2025, as that section existed before July 1, 2025, and to all taxes thereafter levied pursuant to s. 125.0104, Florida Statutes, as amended by this act.

(2) Any tourist development council created pursuant to s. 125.0104(4)(e), Florida Statutes, as it existed before July 1, 2025, shall be dissolved no later than December 31, 2025.

(3) Any county tourism promotion agency created pursuant to s. 125.0104(9), Florida Statutes, may continue as an agency of the county after December 31, 2025, only if affirmatively approved by resolution of the board of county commissioners on or before December 31, 2025, and only for the express purposes set forth in such resolution.

Section 3. Paragraph (d) of subsection (2) of section 212.0306, Florida Statutes, is amended to read:

212.0306 Local option food and beverage tax; procedure for levying; authorized uses; administration.—

(2)

(d) Sales in cities or towns presently imposing a municipal resort tax as authorized by chapter 67-930, Laws of Florida, are exempt from the taxes authorized by subsection (1); however, the tax authorized by paragraph (1)(b) may be levied in such city or town if the governing authority of the city or town

adopts an ordinance that is subsequently approved by a majority of the electors in such city or town voting in a referendum held at a general election as defined in s. 97.021. Any tax levied in a city or town pursuant to this paragraph takes effect on the first day of January following the general election in which the ordinance was approved. An ordinance that levies and imposes a tax pursuant to this paragraph expires 8 years after the effective date of the ordinance that is approved in a referendum. However, an ordinance may be reenacted for subsequent 8-year periods if each 8-year period is approved in a referendum ~~to reenact an expiring tax authorized under this paragraph must be~~ held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax~~,~~ and the referendum appears ~~may appear~~ on the ballot only once within the 48-month period.

Section 4. Subsection (12) is added to section 212.055, Florida Statutes, to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the

procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

(12) REDUCTION OR REPEAL OF SURTAX.-Beginning on October 1 of the fourth year a surtax is levied under this section, the governing board or school board that levies such surtax may, by ordinance or resolution that is approved by a two-thirds vote of the governing board or school board, reduce the surtax to any rate allowable under this chapter, or may repeal the surtax in its entirety. Any reduction or repeal shall take effect on the January 1 following approval of the ordinance or resolution reducing the rate of or repealing a surtax under this subsection, unless January 1 of a later year is specified in the ordinance or resolution.

Section 5. Paragraph (b) of subsection (2) of section 72.011, Florida Statutes, is amended to read:

72.011 Jurisdiction of circuit courts in specific tax matters; administrative hearings and appeals; time for commencing action; parties; deposits.—

(2)

(b) The date on which an assessment or a denial of refund becomes final and procedures by which a taxpayer must be notified of the assessment or of the denial of refund must be

established:

1. By rule adopted by the Department of Revenue;

2. With respect to assessments or refund denials under chapter 207, by rule adopted by the Department of Highway Safety and Motor Vehicles;

3. With respect to assessments or refund denials under chapters 210, 550, 561, 562, 563, 564, and 565, by rule adopted by the Department of Business and Professional Regulation; or

4. With respect to taxes that a county collects or enforces under s. 125.0104(8) ~~s. 125.0104(10)~~ or s. 212.0305(5), by an ordinance that may additionally provide for informal dispute resolution procedures in accordance with s. 213.21.

Section 6. Subsection (1) of section 72.031, Florida Statutes, is amended to read:

72.031 Actions under s. 72.011(1); parties; service of process.—

(1) In any action brought in circuit court pursuant to s. 72.011(1), the person initiating the action shall be the plaintiff and the Department of Revenue shall be the defendant, except that for actions contesting an assessment or denial of refund under chapter 207 the Department of Highway Safety and Motor Vehicles shall be the defendant, for actions contesting an assessment or denial of refund under chapters 210, 550, 561, 562, 563, 564, and 565 the Department of Business and

Professional Regulation shall be the defendant, and for actions contesting an assessment or denial of refund of a tax imposed under s. 125.0104 or s. 212.0305 by a county that has elected under s. 125.0104(8) ~~s. 125.0104(10)~~ or s. 212.0305(5), respectively, to administer the tax, the defendant shall be the county and the Department of Revenue. It shall not be necessary for the Governor and Cabinet, constituting the Department of Revenue, to be named as party defendants or named separately as individual parties; nor shall it be necessary for the executive director of the department to be named as an individual party.

Section 7. Paragraph (b) of subsection (2) of section 212.181, Florida Statutes, is amended to read:

212.181 Determination of business address situs, distributions, and adjustments.—

(2)

(b) A county that imposes a tourist development tax in a subcounty special district pursuant to s. 125.0104(3)(b) must identify the subcounty special district addresses to which the tourist development tax applies as part of the address information submission required under paragraph (a). This paragraph does not apply to counties that self-administer the tax pursuant to s. 125.0104(8) ~~s. 125.0104(10)~~.

Section 8. Subsection (2) of section 11.40, Florida Statutes, is amended to read:

11.40 Legislative Auditing Committee.—

(2) Following notification by the Auditor General, the Department of Financial Services, the Division of Bond Finance of the State Board of Administration, the Governor or his or her designee, or the Commissioner of Education or his or her designee of the failure of a local governmental entity, district school board, charter school, or charter technical career center to comply with the applicable provisions within s. 11.45(5)-(7), s. 125.0104(5)(b), s. 218.32(1), s. 218.38, or s. 218.503(3), the Legislative Auditing Committee may schedule a hearing to determine if the entity should be subject to further state action. If the committee determines that the entity should be subject to further state action, the committee shall:

(a) In the case of a local governmental entity or district school board, direct the Department of Revenue and the Department of Financial Services to withhold any funds not pledged for bond debt service satisfaction which are payable to such entity until the entity complies with the law. The committee shall specify the date that such action must begin, and the directive must be received by the Department of Revenue and the Department of Financial Services 30 days before the date of the distribution mandated by law. The Department of Revenue and the Department of Financial Services may implement this paragraph.

(b) In the case of a special district created by:

1. A special act, notify the President of the Senate, the

Speaker of the House of Representatives, the standing committees of the Senate and the House of Representatives charged with special district oversight as determined by the presiding officers of each respective chamber, the legislators who represent a portion of the geographical jurisdiction of the special district, and the Department of Commerce that the special district has failed to comply with the law. Upon receipt of notification, the Department of Commerce shall proceed pursuant to s. 189.062 or s. 189.067. If the special district remains in noncompliance after the process set forth in s. 189.0651, or if a public hearing is not held, the Legislative Auditing Committee may request the department to proceed pursuant to s. 189.067(3).

2. A local ordinance, notify the chair or equivalent of the local general-purpose government pursuant to s. 189.0652 and the Department of Commerce that the special district has failed to comply with the law. Upon receipt of notification, the department shall proceed pursuant to s. 189.062 or s. 189.067. If the special district remains in noncompliance after the process set forth in s. 189.0652, or if a public hearing is not held, the Legislative Auditing Committee may request the department to proceed pursuant to s. 189.067(3).

3. Any manner other than a special act or local ordinance, notify the Department of Commerce that the special district has failed to comply with the law. Upon receipt of notification, the

department shall proceed pursuant to s. 189.062 or s. 189.067(3).

(c) In the case of a charter school or charter technical career center, notify the appropriate sponsoring entity, which may terminate the charter pursuant to ss. 1002.33 and 1002.34.

Section 9. Paragraphs (d) through (j) of subsection (7) of section 11.45, Florida Statutes, are redesignated as paragraphs (e) through (k), respectively, and a new paragraph (d) is added to that subsection, to read:

11.45 Definitions; duties; authorities; reports; rules.—

(7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

(d) During the Auditor General's review of audit reports, he or she shall contact each local government which is not in compliance with s. 125.0104(5)(b), and request evidence of corrective action. The local government shall provide the Auditor General with evidence of the initiation of corrective action within 45 days after the date the corrective action is requested by the Auditor General and evidence of completion of corrective action within 180 days after the date the corrective action is requested by the Auditor General. If the local government fails to comply with the Auditor General's request or is unable to take corrective action within the required timeframe, the Auditor General shall notify the Legislative Auditing Committee.

Section 10. Section 205.046, Florida Statutes, is created

to read:

205.046 Audits.—An audit of financial statements of a local government which is performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must be accompanied by an affidavit executed by the chair of the governing board of the local government, as a separate document, stating that the local government has complied with the provisions of s. 125.0104(5)(b) and must be filed with the Auditor General or, in the event the local government has not complied with s. 125.0104(5)(b), the affidavit shall instead include a description of the noncompliance and corrective action taken by the local government to correct the noncompliance and to prevent such noncompliance in the future.

Section 11. Paragraph (a) of subsection (2) of section 215.97, Florida Statutes, is amended to read:

215.97 Florida Single Audit Act.—

(2) As used in this section, the term:

(a) "Audit threshold" means the threshold amount used to determine when a state single audit or project-specific audit of a nonstate entity shall be conducted in accordance with this section. Each nonstate entity that expends a total amount of state financial assistance equal to or in excess of $750,000 in any fiscal year of such nonstate entity shall be required to have a state single audit or a project-specific audit for such

fiscal year in accordance with the requirements of this section. After consulting with the Executive Office of the Governor, the Department of Financial Services, and all state awarding agencies, the Auditor General shall periodically review the threshold amount for requiring audits under this section and may recommend any appropriate statutory change to revise the threshold amount in the annual report submitted to the Legislature pursuant to s. 11.45(7)(i) ~~s. 11.45(7)(h)~~.

Section 12. Paragraph (e) of subsection (1) of section 218.32, Florida Statutes, is amended to read:

218.32 Annual financial reports; local governmental entities.—

(1)

(e)1. Each local governmental entity that is not required to provide for an audit under s. 218.39 must submit the annual financial report to the department no later than 9 months after the end of the fiscal year. The department shall consult with the Auditor General in the development of the format of annual financial reports submitted pursuant to this paragraph. The format must include balance sheet information used by the Auditor General pursuant to s. 11.45(7)(g) ~~s. 11.45(7)(f)~~. The department must forward the financial information contained within the annual financial reports to the Auditor General in electronic form. This paragraph does not apply to housing authorities created under chapter 421.

2. The annual financial report filed by a dependent special district or an independent special district shall specify separately:

a. The total number of district employees compensated in the last pay period of the district's fiscal year being reported.

b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year being reported.

c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency.

d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency.

e. Each construction project with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project.

3. The annual financial report of a dependent special district or an independent special district amending a final adopted budget under s. 189.016(6) must include a budget variance report based on the budget adopted under s. 189.016(4) before the beginning of the fiscal year being reported.

4. The annual financial report of an independent special district that imposes ad valorem taxes shall include the millage

rate or rates imposed by the district, the total amount of ad valorem taxes collected by or on behalf of the district, and the total amount of outstanding bonds issued by the district and the terms of such bonds.

5. The annual financial report of an independent special district that imposes non-ad valorem special assessments shall include the rate or rates of such assessments imposed by the district, the total amount of special assessments collected by or on behalf of the district, and the total amount of outstanding bonds issued by the district and the terms of such bonds.

Section 13. This act shall take effect July 1, 2025.

FLORIDA HOUSE OF REPRESENTATIVES
BILL ANALYSIS

This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.

BILL #: CS/CS/HB 1221	**COMPANION BILL:** CS/CS/SB 1664 (Trumbull)
TITLE: Local Option Taxes	**LINKED BILLS:** None
SPONSOR(S): Miller, Basabe	**RELATED BILLS:** None

Committee References

Ways & Means	➤	Intergovernmental Affairs	➤	State Affairs
13 Y, 4 N, As CS		10 Y, 7 N		14 Y, 12 N, As CS

SUMMARY

Effect of the Bill:

The bill provides that local governments may reduce or repeal any local discretionary sales surtax by a two-thirds vote of the levying body beginning four years after the tax is levied, and that the local option food and beverage tax may only be levied for an eight-year period, subject to eight-year renewals.

The bill also changes tourist development taxes from limited use revenue to general revenue, which must be used to offset county property taxes beginning in 2026, dissolves tourist development councils, and dissolves tourism promotion agencies unless the agency is affirmatively approved by resolution of the board of county commissioners.

Fiscal or Economic Impact:

The Revenue Estimating Conference has not evaluated the impact of the bill on local government revenues.

JUMP TO SUMMARY ANALYSIS RELEVANT INFORMATION BILL HISTORY

ANALYSIS

EFFECT OF THE BILL:

Discretionary Sales Surtaxes

The bill provides express authority for a levying local government (the board of county commissioners or the school board) of any discretionary sales surtax to reduce or repeal such surtax with a two-thirds vote of the board, beginning four years after a surtax is levied. The reduced rate can be any lower rate otherwise allowable under the applicable statutory provision. A reduced or repealed rate is effective on the January 1 following the board's vote, or on any subsequent January 1 as provided by the board. (Section 4)

Tourist Development Taxes (TDT)

The bill provides that, beginning July 1, 2025, all TDT revenues are available to counties to complete any project under way as of July 1, 2025, or for performance of any contract in existence on January 1, 2025, pursuant to the restrictions that exist currently. Revenues not needed for projects, contracts, or debt obligations may be used for any public purpose, rather than being limited to the current authorized uses of TDT. Bonds or other debt obligations may be refinanced, but the duration of such debt may not be extended and the outstanding principal may not be increased, except to account for costs of issuance. (Section 1)

Beginning in 2026, a credit against county ad valorem taxes must be applied to property tax bills that, in total, equals the prior year's TDT collections less any revenue needed for debt service or to continue any contract in effect on July 1, 2025. The credit on bills may either be proportionate shares of the TDT collections for all county taxpayers, or can be allocated among certain categories of taxpayers according to an ordinance adopted by the board of county commissioners. (Section 1)

All tourist development councils are dissolved December 31, 2025. (Sections 1 and 2)

The bill dissolves all county tourism promotion agencies but provides that such agencies may continue if affirmatively extended by resolution of the board of county commissioners on or before December 31, 2025. (Sections 1 and 2)

Local Option Food and Beverage Tax
The bill provides an eight-year limitation for the imposition of the local option food and beverage tax under s. 212.0306, F.S., in those cities in Miami-Dade County which currently levy the municipal resort tax pursuant to ch. 67-930, L.O.F. An ordinance levying such a tax may be reenacted for subsequent eight-year periods if approved in a referendum. (Section 3)

Conforming Changes
The bill conforms cross-references to changes made by the bill. (Sections 5, 6, and 7)

Effective Date
The bill takes effect July 1, 2025. (Section 8)

FISCAL OR ECONOMIC IMPACT:

LOCAL GOVERNMENT:

The Revenue Estimating Conference has not evaluated the impact of the bill on local government revenues.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

Local Discretionary Sales Surtaxes
Counties have been granted limited authority to levy discretionary sales surtaxes for specific purposes on all transactions occurring in the county subject to the state sales tax in ch. 212, F.S., and on communications services as defined in ch. 202, F.S.[2] A discretionary sales surtax is based on the rate in the county where the taxable goods or services are sold, or delivered into, and is levied in addition to the state sales and use tax of 6 percent. The surtax does not apply to the sales price above $5,000 on any item of tangible personal property.

Approved purposes for levying a surtax include:
- Operating a regional transportation system in a charter county;[3]
- Financing local government infrastructure projects;[4]
- Providing additional revenue for specified small counties;[5]
- Providing medical care for indigent persons;[6]
- Funding trauma centers;[7]
- Operating, maintaining, and administering a county public general hospital;[8]
- Constructing and renovating schools;[9]
- Providing emergency fire rescue services and facilities; [10] and

[1] Revenue Estimating Conference, https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page161-164.pdf (last visited Apr. 7, 2025).
[2] The tax rates, duration of the surtax, method of imposition, and proceed uses are individually specified in s. 212.055, F.S. General limitations, administration, and collection procedures are set forth in s. 212.054, F.S.
[3] S. 212.055(1), F.S.
[4] S. 212.055(2), F.S.
[5] S. 212.055(3), F.S. Note that the small county surtax may be levied by extraordinary vote of the county governing board if the proceeds are to be expended only for operating purposes.
[6] S. 212.055(4)(a), F.S. (for counties with more than 800,000 residents); s. 212.055(7), F.S. (for counties with less than 800,000 residents).
[7] S. 212.055(4)(b), F.S.
[8] S. 212.055(5), F.S.
[9] S. 212.055(6), F.S.
[10] S. 212.055(8), F.S.

- Funding pension liability shortfalls.[11]

Current rates range from 0.5 percent to 2.0 percent in each of the 65 counties currently levying one or more surtaxes.[12] Many of the taxes have restrictions on what combination of taxes can be levied by a single county at one time.[13]

Fiscal Year (FY) 2023-24 levies for these taxes were as follows:

Surtax	Statute	Counties Levying/ Can Levy[14]	2023-24 Statewide Revenue[15]
Charter County Regional Transportation	s. 212.055(1), F.S.	3/23	$1.07 Billion
Local Gov't Infrastructure	s. 212.055(2), F.S.	26/67	$2.32 Billion
Small County	s. 212.055(3), F.S.	30/31	$211 Million
Indigent Care (divided by population)	s. 212.055(4)(a), F.S. and 212.055(7), F.S.	1/8 (greater than 800k); 5/58 (fewer than 800k)	$195 Million; $88 Million
Trauma Center	s. 212.055(4)(b), F.S.	0/58	$195 Million
County General Hospital	s. 212.055(5), F.S.	1/1	$403 Million
School Construction	s. 212.055(6), F.S.	30/67	$1.56 Billion
Emergency Fire Rescue Services	s. 212.055(8), F.S.	1/65	$311, 042
Pension Liability	s. 212.055(9), F.S.	0/26[16]	$-

Most local discretionary sales surtaxes may only be approved by referendum, while some may be approved by a vote of the county commission.[17] Some of the surtaxes have set periods of time that they can be enacted for before requiring reenactment, others have no such specified time limit. The Charter County and Regional Transportation System Surtax in s. 212.055(1), F.S., for example, is currently limited to 30 years if adopted on or after July 1, 2020.

Tourist Development Taxes

The Local Option Tourist Development Act[18] authorizes counties to levy five separate taxes on transient rental[19] transactions (tourist development taxes or TDTs) for specified purposes, all of which are generally related to the tourism industry.

Depending on a county's eligibility to levy such taxes, the maximum potential tax rate varies:
- The original TDT may be levied at the rate of 1 or 2 percent.[20]
- An additional 1 percent tax may be levied by counties who have previously levied the original TDT at the 1 or 2 percent rate for at least three years.[21]

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[11] S. 212.055(9), F.S.
[12] Dept. of Revenue, Discretionary Sales Surtax Information for Calendar Year 2025, Form DR-15DSS, available at https://floridarevenue.com/Forms_library/current/dr15dss.pdf (last visited March 9, 2025).
[13] *See, e.g.,* ss. 212.055(4)(a)6., 212.055(5)(f), and 212.055(9)(g), F.S.
[14] *See* Office of Economic and Demographic Research (EDR), 2024 Local Discretionary Sales Surtax Rates in Florida's Counties, https://edr.state.fl.us/Content/local-government/data/county-municipal/2024LDSSrates.pdf (last visited Apr 7, 2025).
[15] Revenue estimates taken from EDR, *2023 Local Government Financial Information Handbook*, pp. 169-199, available at https://edr.state.fl.us/Content/local-government/reports/lgfih23.pdf (last visited March 16, 2025).
[16] The Pension Liability Surtax has been approved in a referendum to take effect in Duval County no later than January 1, 2031, but is not currently levied. *See* Duval County Ordinance 2017-257-E, available at https://library.municode.com/FL/Jacksonville/ordinances/code_of_ordinances?nodeId=826832 (last visited Mar. 24, 2025).
[17] *See generally* s. 212.055, F.S.; *but see* ss. 212.055(3) (small county surtax may be approved by extraordinary vote of the county commission as long as surtax revenues are not used for servicing bond indebtedness) and 212.055(5), F.S. (county public hospital surtax may be approved by extraordinary vote of the county commission).
[18] S. 125.0104, F.S.
[19] Section 125.0104(3)(a)(1), F.S., considers "transient rental" to be the rental or lease of any accommodation for a term of six months or less.
[20] S. 125.0104(3)(c), F.S.
[21] S. 125.0104(3)(d), F.S.

- A high tourism impact tax may be levied at an additional 1 percent.[22]
- A professional sports franchise facility tax may be levied up to an additional 1 percent.[23]
- An additional professional sports franchise facility tax no greater than 1 percent may be imposed by a county that has already levied the professional sports franchise facility tax.[24]

TDTs are levied in 62 of 67 counties, and total rates range from 2 to 6 percent.[25]

FY 2023-24 levies for these taxes were as follows:

Tax	Statute	Counties Levying/ Can Levy[26]	2023-24 Statewide Revenues[27]
Original TDT	s. 125.0104(3)(c), F.S.	62/67 (all at 2%)	$709 Million
Additional TDT	s. 125.0104(3)(d), F.S.	56/59	$291 Million
High Tourism Impact TDT	s. 125.0104(3)(m), F.S.	10/14	$201 Million
Pro Sports TDT	s. 125.0104(3)(l), F.S.	46/67	$330 Million
Additional Pro Sports TDT	s. 125.0104(3)(n), F.S.	36/65	$252 Million

Prior to the authorization of a new TDT, the levy must be approved by a countywide referendum held at a general election[28] and approved by a majority of the electors voting in the county.[29] TDTs have no maximum period for which they may be levied, and no currently adopted TDT has a scheduled expiration date.[30]

Each county proposing to levy the original 1 or 2 percent tax must adopt an ordinance for the levy and imposition of the tax,[31] which must include a plan for tourist development prepared by the tourist development council.[32] The plan for tourist development must include the anticipated net tax revenue to be derived by the county for the two years following the tax levy, as well as a list of the proposed uses of the tax and the approximate cost for each project or use.[33] The plan for tourist development may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the governing board.[34]

Once a county has obtained approval to levy a TDT through a referendum, that county is not required to seek electorate approval through a referendum to continue levying such TDT.

Tourist Development Councils

A Tourist Development Council (TDC or Council) is a county level advisory council appointed by the governing board of a county when the county intends to enact or renew the 1 or 2 percent Original TDT.[35] The Council must

[22] S. 125.0104(3)(m), F.S.
[23] S. 125.0104(3)(l), F.S. Revenue can be used to pay debt service on bonds for the construction or renovation of professional sports franchise facilities, spring training facilities or professional sports franchises, and convention centers and to promote and advertise tourism.
[24] S. 125.0104(3)(n), F.S.
[25] EDR, *2023 Local Government Financial Information Handbook*, pp. 255-256, available at https://edr.state.fl.us/Content/local-government/reports/lgfih23.pdf, (last visited March 10, 2025).
[26] EDR, *Local Option Tourist Taxes County Tax Rates: CY 2007-2025*, *2024 Rates,* available at http://edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm (last visited March 16, 2025).
[27] EDR, *2023 Local Government Financial Information Handbook* (January 2024), p. 259, http://edr.state.fl.us/Content/local-government/reports/lgfih23.pdf (last visited March 16, 2025).
[28] S. 125.0104(6)(a), F.S.
[29] S. 125.0104(6), F.S.
[30] EDR, *Local Option Tourist Taxes - Summary of Impositions, Expirations, and Rate Changes* available at https://www.edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm (last visited March 14, 2025).
[31] S. 125.0104(4)(a), F.S.
[32] S. 125.0104(4), F.S.
[33] *See* s. 125.0104(4), F.S.
[34] *See* s. 125.0104(4), F.S. The provisions found in s. 125.0104(4)(a)-(d), F.S., do not apply to the high tourism impact tax, the professional sports franchise facility tax, or the additional professional sports franchise facility tax.
[35] S. 125.01014(4)(b), F.S.

prepare a tourist development plan that estimates the revenue from the tax and allocates the funds toward specific uses.[36] The tourist development plan is prepared by the Council in anticipation of the county levying the TDT.

The board of county commissioners (Board) must approve the plan and incorporate it into an ordinance authorizing the levy of the TDT.[37] County electors must then approve the ordinance authorizing the levy of the tax by referendum. The Council is intended to have an advisory capacity and any major amendments it makes to the tourism development plan must be approved by the Board.

Membership on a TDC is limited to citizens of the county and consists of the following[38]:

- One member of the Board;
- Two elected municipal officials, one of whom must be from the most populous city in the county or sub-county tax district; and
- Six members who are individuals involved in the tourism industry, three or four of whom must be owners or operators of motels, hotels, RV parks, or other tourist accommodations in the county.

The statute contemplates the Council providing guidance and oversight for the original TDT, but in some cases it appears the TDC is involved in spending decisions for all five TDTs.[39]

Local Option Food & Beverage Tax (Miami-Dade)

In 1967, Florida authorized the municipal resort tax.[40] The law authorized cities and towns meeting certain population requirements located within counties also meeting certain population requirements to levy the tax.[41] The tax could be levied at a rate of up to 4 percent on rentals of hotel rooms and similar accommodations, and it could also be levied on sales of food and certain beverages consumed in restaurants and bars at a rate of up to 2 percent.[42] The municipal resort tax is currently levied in the cities of Bal Harbour, Surfside, and Miami Beach, all of which are located within Miami-Dade County.[43]

Florida has since authorized Miami-Dade County to levy the local option food and beverage tax.[44] The local option food and beverage tax consists of two taxes: a 2 percent tax on the sale of food, beverages, and alcoholic beverages sold in hotels and motels, and a 1 percent tax on the sale of food, beverages, and alcoholic beverages sold at an establishment licensed by the state to sell alcoholic beverages on site.[45] Sales in cities levying the municipal resort tax were exempt from the local option food and beverage tax through July 1, 2023.[46]

In 2023, HB 7063[47] authorized the imposition of the 1 percent local option food and beverage tax in a city or town that levies the municipal resort tax if the levy is approved by referendum in the city or town at a general election. HB 7073 (2024)[48] clarified that the approval of the tax in a referendum as authorized in the 2023 Tax Package

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[36] S. 125.0104(4)(c), F.S.
[37] S. 125.0104(4)(d), F.S.
[38] S. 125.0104(4)(e), F.S.
[39] *See*, e.g., the Duval County TDC which "oversees the collection and distribution of the local-option tourist development tax authorized to counties by s. 125.0104, F.S…Jacksonville currently levies a six percent tourist development tax…" and the Lee County TDC where the "TDC members oversee the entire tourist development tax fund…" and the Orange County TDC, which must "make recommendations to the board of county commissioners for the effective operation of the special projects or uses of the tourist development tax revenue raised by the tax hereby levied…" (all last visited April 21, 2025).
[40] Ch. 67-930, L.O.F.
[41] Ch. 67-930, s. 1, L.O.F.
[42] *Id*.
[43] *See* EDR, *2023 Local Government Financial Information Handbook*, p. 201, available at https://edr.state.fl.us/Content/local-government/reports/lgfih23.pdf, (last visited March 25, 2025).
[44] S. 212.0306, F.S.
[45] S. 212.0306(1), F.S.
[46] S. 212.0306(2)(d), F.S. (2022).
[47] Ch. 2023-157, L.O.F.
[48] Ch. 2024-158, L.O.F.

must be by a majority of the voters voting in the election (not a majority of registered voters). Currently, none of the three cities have authorized the tax in a referendum at a general election.[49]

Miami-Dade County reports collections for food and beverage taxes for FY 2022-23 to have been $53.6 million, and estimates the FY 2024-25 collections will be $55.0 million.[50]

Referendum Procedures

The Florida Election Code provides the general requirements for a referendum.[51] The question presented to voters must contain a ballot summary with clear and unambiguous language, such that a "yes" or "no" vote on the measure indicates approval or rejection, respectively.[52] The ballot summary should explain the chief purpose of the measure and may not exceed 75 words.[53] The ballot summary and title must be included in the resolution or ordinance calling for the referendum.[54] For some discretionary sales surtaxes, the form of the ballot question is specified by statute.[55]

Five types of elections exist under the Florida Election Code: primary elections, special primary elections, special elections, general elections, and presidential preference primary elections.[56] Historically, voter turnout during a general election is higher than during other elections.[57] A referendum to adopt, amend, or reenact a local government discretionary sales surtax must be held at a general election. A referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted surtax. Such a referendum may appear on the ballot only once within the 48-month period.[58]

RECENT LEGISLATION:

YEAR	BILL #	HOUSE SPONSOR(S)	SENATE SPONSOR	OTHER INFORMATION
2024	CS/HB 7073	McClain		The bill as passed in the House provided duration restrictions for local taxes; removed before final passage.
2023	HB 7063	McClain		Ch. 2023-157, L.O.F., required all referenda to approve local taxes be held at specified elections.
2022	CS/CS/HB 777	Robinson, W.	Boyd	Ch. 2024-214, L.O.F., required certain TDTs to be approved at general elections.

[49] EDR, *2024 Local Option Tourist/Food and Beverage Tax Rates in Florida Counties*, available at https://edr.state.fl.us/Content/local-government/reports/lgfih23.pdf, pp. 255-256 (last visited March 10, 2025).
[50] EDR, *Local Option Food and Beverage Tax Collections, Total Collections: LFY 2004-2025* available at https://www.edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm (last visited March 14, 2025).
[51] S. 101.161, F.S.
[52] S. 101.161(1), F.S.
[53] *Id*.
[54] *Id*.
[55] *See* s. 212.055(4)(b), F.S.
[56] S. 97.021(13), F.S.
[57] Department of State, Division of Elections, *Data and Statistics, Election Data, Voter Turnout*, available at: http://dos.myflorida.com/elections/data-statistics/elections-data/voter-turnout/ (last visited March 14, 2025).
[58] S. 212.055(10), F.S.

BILL HISTORY

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
Ways & Means Committee	13 Y, 4 N, As CS	3/20/2025	Aldridge	Berg
THE CHANGES ADOPTED BY THE COMMITTEE:	• Ensure only discretionary sales surtaxes subject to a referendum under current law are subject to the renewals and limitations in the bill, other than the surtax already excluded; • Correct cross-references and dates; and • Provide specificity for certain ordinance and referendum requirements.			
Intergovernmental Affairs Subcommittee	10 Y, 7 N	4/9/2025	Darden	Jones
State Affairs Committee	14 Y, 12 N, As CS	4/22/2025	Williamson	Darden
THE CHANGES ADOPTED BY THE COMMITTEE:	• Provide express authority for the board of county commissioners or school board levying a local discretionary sales surtax to reduce or repeal such tax with a two-thirds vote of the board, beginning four years after the surtax is levied. • Authorize the use of tourist development taxes for general purposes, subject to exceptions for existing projects, contracts, and bonds funded using TDT dollars. • Require counties, beginning in 2026, to use the amount of prior year TDT collections to rebate county ad valorem taxes. • Dissolve tourist development councils and county tourism promotion agencies, but allows counties to maintain their county tourism promotion agency by adopting a resolution by December 31, 2025. • Conform cross-references.			

THIS BILL ANALYSIS HAS BEEN UPDATED TO INCORPORATE ALL OF THE CHANGES DESCRIBED ABOVE.

By the Committees on Finance and Tax; and Community Affairs; and Senator Trumbull

593-03612-25 20251664c2

A bill to be entitled

An act relating to local option taxes; amending s. 125.0104, F.S.; requiring that specified taxes be renewed or reenacted by an ordinance in a specified manner; providing construction and applicability; requiring that specified taxes have an expiration date and are subject to approval in a specified manner; requiring that specified ordinances specify certain information if certain conditions are met; amending s. 212.0306, F.S.; requiring that specified taxes be reenacted by an ordinance in a specified manner; requiring that such taxes have an expiration date; amending s. 212.055, F.S.; conforming provisions to changes made by the act; requiring that specified taxes be renewed or continued by an ordinance in a specified manner; providing construction and applicability; requiring that specified taxes have an expiration date and are subject to approval in a specified manner; requiring that specified ordinances specify certain information if certain conditions are met; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraph (n) of subsection (3) of section 125.0104, Florida Statutes, is amended, and paragraphs (f), (g), and (h) are added to subsection (4) of that section, to read:

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.—

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

(3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

(n) In addition to any other tax that is imposed under this section, a county that has imposed the tax under paragraph (l) may impose an additional tax that is no greater than 1 percent on the exercise of the privilege described in paragraph (a) by ordinance approved by referendum pursuant to subsection (6) to:

1. Pay the debt service on bonds issued to finance:

a. 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, and 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.

b. The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.

2. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, 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 that imposes the tax authorized in this paragraph may

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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 subparagraph 1. The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section does ~~shall~~ not apply to the additional tax authorized by this paragraph in counties which levy convention development taxes pursuant to s. 212.0305(4)(a). Paragraphs (4)(a)-(d) do ~~Subsection (4) does~~ not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance must ~~shall~~ be furnished by the county to the Department of Revenue within 10 days after approval of the ordinance.

(4) ORDINANCE LEVY TAX; PROCEDURE.—

(f) Any tax imposed pursuant to this section and in effect on June 30, 2025, which is required to be approved by voters in a referendum under this section must be renewed or reenacted by an ordinance approved in a referendum held pursuant to subsection (6) on or before January 1, 2033, or the expiration date for the tax as of June 30, 2025, whichever is later, in order to remain in effect after January 1, 2033, or the existing expiration date. Any tax imposed pursuant to this section approved by voters in a referendum under this section before July 1, 2025, which has not yet been levied must be renewed or reenacted by an ordinance approved in a referendum held pursuant

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to subsection (6) on or before 8 years from the date the tax takes effect, or the expiration date for the tax as of June 30, 2025, whichever is later, in order to remain in effect.

(g) The state covenants with holders of bonds or other instruments of indebtedness issued by counties before July 1, 2025, that it will not impair or materially alter the rights of those holders or relieve counties of the duty to meet their obligations as a result of previous pledges or assignments entered into under this section as it existed before July 1, 2025. Paragraph (f) does not apply in any case in which the proceeds of a tax levied pursuant to this section on or before June 30, 2025, have been pledged to secure and liquidate revenue bonds or revenue refunding bonds as authorized by this section, unless such bonds are retired before January 1, 2033. If the bonds are not retired before January 1, 2033, paragraph (f) applies as though January 1, 2033, were instead replaced with January 1 of the year following the retirement of such bonds.

(h) Any tax imposed pursuant to this section which is required to be approved by voters in a referendum under this section must have an expiration date and be subject to approval by a majority of the electors voting in a subsequent referendum held pursuant to subsection (6) in order to be renewed or reenacted. If the proceeds of the tax will be used for the purpose of servicing bond indebtedness, the ordinance enacting a new tax or renewing or reenacting an existing tax must specify that the proceeds from the new, renewed, or reenacted tax will be used for the purpose of servicing bond indebtedness and that the maximum duration of such bond indebtedness is not to exceed 30 years. The ordinance must also provide specificity regarding

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the purposes of the bond indebtedness. Additionally, if the proceeds of the tax will be used for the purpose of servicing bond indebtedness, the referendum question on the ballot must specify that the proceeds of the tax will be used for that purpose and must include a brief and general description of the purposes for which the indebtedness will be incurred and the maximum length of time the tax may be imposed.

Section 2. Paragraph (d) of subsection (2) of section 212.0306, Florida Statutes, is amended to read:

212.0306 Local option food and beverage tax; procedure for levying; authorized uses; administration.—

(2)

(d) Sales in cities or towns presently imposing a municipal resort tax as authorized by chapter 67-930, Laws of Florida, are exempt from the taxes authorized by subsection (1); however, the tax authorized by paragraph (1)(b) may be levied in such city or town if the governing authority of the city or town adopts an ordinance that is subsequently approved by a majority of the electors in such city or town voting in a referendum held at a general election as defined in s. 97.021. Any tax levied in a city or town pursuant to this paragraph takes effect on the first day of January following the general election in which the ordinance was approved. Any tax levied pursuant to this paragraph and in effect on June 30, 2025, must be reenacted by an ordinance approved in a referendum on or before January 1, 2033, or the expiration date for the tax as of June 30, 2025, whichever is later, in order to remain in effect after January 1, 2033, or the existing expiration date. Any tax levied pursuant to this paragraph must have an expiration date. A

referendum to reenact an expiring tax authorized under this paragraph must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

Section 3. Present subsection (11) of section 212.055, Florida Statutes, is redesignated as subsection (12), a new subsection (11) is added to that section, and paragraph (c) of subsection (1) of that section is amended, to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed~~, if any~~; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

(1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM SURTAX.—

(c)1. The proposal to adopt a discretionary sales surtax as provided in this subsection and to create a trust fund within the county accounts shall be placed on the ballot in accordance with law and must be approved in a referendum held at a general election in accordance with subsection (10).

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2. If the proposal to adopt a surtax is by initiative, the petition sponsor must, at least 180 days before the proposed referendum, comply with all of the following:

a. Provide a copy of the final resolution or ordinance to the Office of Program Policy Analysis and Government Accountability. The Office of Program Policy Analysis and Government Accountability shall procure a certified public accountant in accordance with subsection (12) ~~(11)~~ for the performance audit.

b. File the initiative petition and its required valid signatures with the supervisor of elections. The supervisor of elections shall verify signatures and retain signature forms in the same manner as required for initiatives under s. 100.371(11).

3. The failure of an initiative sponsor to comply with the requirements of subparagraph 2. renders any referendum held void.

(11) LIMITATIONS ON LEVY.—

(a) Any surtax imposed pursuant to this section and in effect on June 30, 2025, which is required to be approved by voters in a referendum under this section must be renewed or continued by an ordinance or by a resolution for the purpose of the surtax authorized under subsection (6), approved in a referendum held pursuant to subsection (10) on or before January 1, 2033, or the expiration date for the surtax as of June 30, 2025, whichever is later, in order to remain in effect after January 1, 2033, or the existing expiration date. Any surtax imposed pursuant to this section approved by voters in a referendum under this section before July 1, 2025, which has not

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yet been levied must be renewed or continued by an ordinance approved in a referendum held pursuant to subsection (10) on or before 8 years from the date the surtax takes effect, or the expiration date for the surtax as of June 30, 2025, whichever is later, in order to remain in effect.

(b) The state covenants with holders of bonds or other instruments of indebtedness issued by counties or school boards before July 1, 2025, that it will not impair or materially alter the rights of those holders or relieve counties or school boards of the duty to meet their obligations as a result of previous pledges or assignments entered into under this section as it existed before July 1, 2025. Paragraph (a) does not apply in any case in which the proceeds of a tax levied pursuant to this section on or before June 30, 2025, have been pledged to secure and liquidate revenue bonds or revenue refunding bonds as authorized by this section, unless such bonds are retired before January 1, 2033. If the bonds are not retired before January 1, 2033, paragraph (a) must apply as though January 1, 2033, were instead replaced with January 1 of the year following the retirement of such bonds.

(c) Any surtax imposed pursuant to this section which is required to be approved by voters in a referendum under this section must have an expiration date and be subject to approval by a majority of the electors voting in a subsequent referendum held pursuant to subsection (10) in order to be reenacted or continued. If the proceeds of the surtax will be used for the purpose of servicing bond indebtedness, the ordinance, or the resolution for the purpose of the surtax authorized under subsection (6), enacting a new surtax or reenacting an existing

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surtax must specify that the proceeds from the new or reenacted surtax will be used for the purpose of servicing bond indebtedness and that the maximum duration of such bond indebtedness is not to exceed 30 years. The ordinance or resolution must also provide specificity regarding the purposes of the bond indebtedness. Additionally, if the proceeds of the surtax will be used for the purpose of servicing bond indebtedness, the referendum question on the ballot must specify that the proceeds of the surtax will be used for the purpose of servicing bond indebtedness and must include a brief and general description of the purposes for which the indebtedness will be incurred and the maximum length of time the surtax may be imposed.

(d) This subsection does not apply to the enactment or reenactment of the surtax authorized under subsection (9).

Section 4. This act shall take effect July 1, 2025.

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The Florida Senate

BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Appropriations

BILL:	CS/CS/SB 1664
INTRODUCER:	Finance and Tax Committee; Community Affairs Committee; and Senator Trumbull
SUBJECT:	Local Option Taxes
DATE:	April 21, 2025 REVISED:

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Shuler	Fleming	CA	**Fav/CS**
2.	Byrd	Khan	FT	**Fav/CS**
3.	Byrd	Sadberry	AP	**Favorable**

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/CS/SB 1664 requires that any local discretionary sales surtax or tourist development tax that must be enacted by a referendum and is in effect on June 30, 2025 must be renewed on or before January 1, 2033 or the expiration date for the tax, whichever is later. The bill provides similar requirements for a tax approved by voters, but not yet levied. A tax must have an expiration date. If local discretionary sales surtax or tourist development tax levies are pledged for debt service, the levy may continue until the debt is retired and the levy will be subject to renewal the following January 1st. Additionally, an ordinance must specify certain information about the indebtedness. None of these changes affect the pension liability discretionary sales surtax.

The bill also provides requirements for the local option food and beverage tax in certain cities. A tax levied and in effect on June 30, 2025, must be reenacted by an ordinance approved in a referendum on or before January 1, 2033, or the expiration date for the tax as of June 30, 2025, whichever is later. A tax must have an expiration date.

The Revenue Estimating Conference determined that CS/SB 1664 does not have a revenue impact. Staff estimate that CS/CS/SB 1664 will also not have a revenue impact. See Section V., Fiscal Impact Statement.

The bill takes effect July 1, 2025.

II. Present Situation:

Local Discretionary Sales Surtaxes

Counties have been granted limited authority to levy a discretionary sales surtaxes for specific purposes on all transactions occurring in the county subject to the state sales tax in ch. 212, F.S., and on communications services as defined in ch. 202, F.S.[1] A discretionary sales surtax is based on the rate in the county where the taxable goods or services are sold, or delivered into, and is levied in addition to the state sales and use tax of 6 percent. The surtax does not apply to the sales price above $5,000 on any item of tangible personal property.

Approved purposes for levying a surtax include:
- Operating a transportation system;[2]
- Financing local government infrastructure projects;[3]
- Providing additional revenue for specified small counties;[4]
- Providing medical care for indigent persons;[5]
- Funding trauma centers;[6]
- Operating, maintaining, and administering a county public general hospital;[7]
- Constructing and renovating schools;[8]
- Providing emergency fire rescue services and facilities; and [9]
- Funding pension liability shortfalls.[10]

Current rates range from 0.5% to 2.0% in each of the 65 counties currently levying one or more surtaxes.[11] Many of the levies have restrictions on what combination of taxes can be levied by a single county at one time.[12]

[1] The tax rates, duration of the surtax, method of imposition, and proceed uses are individually specified in s. 212.055, F.S. General limitations, administration, and collection procedures are set forth in s. 212.054, F.S.
[2] Section 212.055(1), F.S.
[3] Section 212.055(2), F.S.
[4] Section 212.055(3), F.S. Note that the small county surtax may be levied by extraordinary vote of the county governing board if the proceeds are to be expended only for operating purposes.
[5] Section 212.055(4)(a), F.S. (for counties with more than 800,000 residents); Section 212.055(7), F.S. (for counties with less than 800,000 residents).
[6] Section 212.055(4)(b), F.S.
[7] Section 212.055(5), F.S.
[8] Section 212.055(6), F.S.
[9] Section 212.055(8), F.S.
[10] Section 212.055(9), F.S.
[11] Fla. Dep't of Revenue, *Discretionary Sales Surtax Information for Calendar Year 2025, Form DR-15DSS, available at* https://floridarevenue.com/Forms_library/current/dr15dss.pdf (last visited April 10, 2025)
[12] See, e.g., ss. 212.055(4)(a)6., F.S., 212.055(5)(f), F.S., and s. 212.055(9)(g), F.S.

Fiscal Year 2023-24 levies for these taxes were as follows:

Surtax	Florida Statute	Counties Levying/ Can Levy [13]	2023-24 Statewide Revenue [14]
Charter County Transportation	Section 212.055(1), F.S.	3/23	$1.07 Billion
Local Gov't Infrastructure	Section 212.055(2), F.S.	26/67	$2.32 Billion
Small County	Section 212.055(3), F.S.	30/31	$211 Million
Indigent Care (divided by population)	Sections 212.055(4)(a), F.S. and 212.055(7), F.S.	1/9 (greater than 800k); 5/58 (fewer than 800k)	$195 Million; $88 Million
Trauma Center	Section 212.055(4)(b), F.S.	0/58	$ -
County General Hospital	Section 212.055(5), F.S.	1/1	$403 Million
School Construction	Section 212.055(6), F.S.	30/67	$1.56 Billion
Emergency Fire Rescue Services	Section 212.055(8), F.S.	1/65	$311, 042
Pension Liability	Section 212.055(9), F.S.	0/27 [15]	$-

Most local discretionary sales surtaxes may only be approved by referendum, while some may be approved by a vote of the county commission.[16] Some of the surtaxes have set periods of time that they can be enacted for before requiring reenactment, others have no such specified time limit. For example, the Trauma Center Sales Surtax that may be levied for counties with a population of fewer than 800,000 residents expires four years after the effective date of the surtax, unless reenacted through a referendum.[17] On the other hand, the Charter County and Regional Transportation System Surtax in s. 212.055(1), F.S. is currently limited to 30 years if adopted on or after July 1, 2020.

Tourist Development Taxes

The Local Option Tourist Development Act[18] authorizes counties to levy five separate taxes on transient rental[19] transactions (tourist development taxes or TDTs) for specified purposes, all of which are generally related to the tourism industry.

Depending on a county's eligibility to levy such taxes, the maximum potential tax rate varies:

[13] Levy details available at Office of Economic and Demographic Research, *2023 Local Discretionary Sales Surtax Rates in Florida's Counties*, https://edr.state.fl.us/Content/local-government/data/county-municipal/2023LDSSrates.pdf (last visited April 11, 2025).
[14] Revenue Estimates taken from: Legislative Office of Economic and Demographic (EDR) *2023 Local Government Financial Information Handbook*, (Jan. 2024) *available at* https://edr.state.fl.us/Content/local-government/reports/lgfih23.pdf (last visited April 11, 2025).
[15] The Pension Liability Surtax has been approved in a referendum to take effect in Duval County no later than January 1, 2031; but is not currently levied.
[16] *See generally* s. 212.055, F.S.; *but see* s. 212.055(3), F.S. (small county surtax may be approved by extraordinary vote of the county governing authority as long as surtax revenues are not used for servicing bond indebtedness), and s. 212.055(5), F.S. (county public hospital surtax may be approved by extraordinary vote of the county commission).
[17] Section 212.055(4)(b)4., F.S.
[18] Section 125.0104, F.S.
[19] Section 125.0104(3)(a)1., F.S. considers "transient rental" to be the rental or lease of any accommodation for a term of six months or less.

- The original TDT may be levied at the rate of 1 or 2 percent.[20]
- An additional 1 percent tax may be levied by counties who have previously levied the original TDT at the 1 or 2 percent rate for at least 3 years.[21]
- A high tourism impact tax may be levied at an additional 1 percent.[22]
- A professional sports franchise facility tax may be levied up to an additional 1 percent.[23]
- An additional professional sports franchise facility tax no greater than 1 percent may be imposed by a county that has already levied the professional sports franchise facility tax.[24]

TDTs are levied in 62 of 67 counties, and total rates range from 2% to 6%.[25]

Fiscal Year 2023-24 levies for these taxes were as follows:

Tax	Florida Statute	Counties Levying/ Can Levy[26]	2023-24 Statewide Revenues[27]
Original TDT	Section 125.0104(3)(c), F.S.	62/67 (all at 2%)	$709 Million
Additional TDT	Section 125.0104(3)(d), F.S.	56/59	$291 Million
High Tourism Impact TDT	Section 125.0104(3)(m), F.S.	10/14	$201 Million
Pro Sports TDT	Section 125.0104(3)(l), F.S.	46/67	$330 Million
Additional Pro Sports TDT	Section 125.0104(3)(n), F.S.	36/65	$252 Million

Prior to the authorization of a new TDT, the levy must be approved by a countywide referendum held at a general election and approved by a majority of the electors voting in the county.[28] TDTs have no maximum period for which they may be levied, and no currently adopted TDT has a scheduled expiration date.[29]

Each county proposing to levy the original one or two percent tax must adopt an ordinance for the levy and imposition of the tax, which must include a plan for tourist development prepared by the tourist development council.[30] The plan for tourist development must include the anticipated net tax revenue to be derived by the county for the two years following the tax levy,

[20] Section 125.0104(3)(c), F.S.
[21] Section 125.0104(3)(d), F.S.
[22] Section 125.0104(3)(m), F.S.
[23] Section 125.0104(3)(l), F.S. Revenue can be used to pay debt service on bonds for the construction or renovation of professional sports franchise facilities, spring training facilities or professional sports franchises, and convention centers and to promote and advertise tourism.
[24] Section 125.0104(3)(n), F.S.
[25] Office of Economic and Demographic Research, *2024 Local Option Tourist/Food and Beverage Tax Rates in Florida's Counties*, *available at* https://edr.state.fl.us/content/local-government/data/county-municipal/2024LOTTrates.pdf (last visited April 11, 2025).
[26] *Id.*
[27] Office of Economic and Demographic Research, *2023 Local Government Financial Information Handbook* (Jan. 2024), http://edr.state.fl.us/Content/local-government/reports/lgfih23.pdf (last visited April 11, 2025).
[28] Section 125.0104(6), F.S.
[29] Office of Economic and Demographic Research, *Local Option Tourist Taxes - Summary of Impositions, Expirations, and Rate Changes*, *available at* https://www.edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm (last visited April 11, 2025).
[30] Section 125.0104(4), F.S.

as well as a list of the proposed uses of the tax and the approximate cost for each project or use.[31] The plan for tourist development may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the governing board.[32]

Currently, once a county has obtained approval to levy a TDT tax through a referendum, that county is not required to seek electorate approval through a referendum to continue levying such TDT.

Local Option Food & Beverage Tax (Miami-Dade)

In 1967, Florida authorized the municipal resort tax.[33] The law authorized cities and towns meeting certain population requirements located within counties also meeting certain population requirements to levy the tax.[34] Currently, the tax may be levied at a rate of up to 4 percent on rentals of hotel rooms and similar accommodations, and it could also be levied on sales of food and certain beverages consumed in restaurants and bars at a rate of up to 2 percent.[35] The municipal resort tax is currently levied in the cities of Bal Harbour, Surfside, and Miami Beach, all of which are located within Miami-Dade County.[36]

Florida has since authorized Miami Dade County to levy the local option food and beverage tax.[37] The local option food and beverage tax consists of two taxes: a 2 percent tax on the sale of food, beverages, and alcoholic beverages sold in hotels and motels, and a 1 percent tax on the sale of food, beverages, and alcoholic beverages sold at an establishment licensed by the state to sell alcoholic beverages on site.[38] Sales in cities levying the municipal resort tax were required to be exempt from the local option food and beverage tax through July 1, 2023.[39]

In 2023, the Legislature, authorized the imposition of the 1 percent local option food and beverage tax in a city or town that levies the municipal resort tax if the levy is approved by referendum in the city or town at a general election. [40] In 2024, the Legislature clarified that the approval of the tax in a referendum as authorized in 2023 must be by a majority of the voters voting in the election (not a majority of registered voters). [41]

[31] Section 125.0104(4)(c), F.S.
[32] Section 125.0104(4)(d), F.S. The provisions found in s. 125.0104(4)(a)-(d), F.S., do not apply to the additional 1% tax, high tourism impact tax, the professional sports franchise facility tax, or the additional professional sports franchise facility tax.
[33] Chapter 67-930, Laws of Fla.
[34] Section 1, ch. 67-930, Laws of Fla.
[35] Florida Revenue Estimating Conference, *2024 Florida Tax Handbook*, available at: https://edr.state.fl.us/content/revenues/reports/tax-handbook/ (last visited April 11, 2025).
[36] Fla. Dep't of Revenue, *History of Local Sales Tax and Current Rates*, (Mar. 1, 2025) *available at* https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf (last visited April 11, 2025).
[37] Section 212.0306, F.S.
[38] Section 212.0306(1), F.S.
[39] Section 212.0306(2)(d), F.S. (2022)
[40] Chapter 2023-157, Laws of Fla.
[41] Chapter 2024-158, Laws of Fla.

Miami-Dade County reports collections for food and beverage taxes were $53.6 million in County Fiscal Year 2022-2023 and estimates collections of $56 million in County Fiscal Year 2023-2024 and $55.0 million in County Fiscal Year 2024-2025.[42]

Referendum Procedures

The Florida Election Code provides the general requirements for a referendum.[43] The question presented to voters must contain a ballot summary with clear and unambiguous language, such that a "yes" or "no" vote on the measure indicates approval or rejection, respectively.[44] The ballot summary should explain the chief purpose of the measure and may not exceed 75 words.[45] The ballot summary and title must be included in the resolution or ordinance calling for the referendum.[46] For some discretionary sales surtaxes, the form of the ballot question is specified by statute.[47]

Five types of elections exist under the Florida Election Code: primary elections, special primary elections, special elections, general elections, and presidential preference primary elections.[48] Historically, voter turnout during a general election is higher than during other elections.[49] A referendum to adopt, amend, or reenact a local government discretionary sales surtax must be held at a general election. A referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted surtax. Such a referendum may appear on the ballot only once within the 48-month period.[50]

III. Effect of Proposed Changes:

Local Discretionary Sales Surtaxes

This bill requires that, for any local discretionary sales surtax that currently must be enacted pursuant to a referendum and that is in effect on June 30, 2025, the local government must renew or continue such tax by a referendum on or before January 1, 2033, or the expiration date for the tax as of June 30, 2025, whichever is later, in order for the tax to remain in effect after January 1, 2033, or the existing expiration date.

Additionally, a tax approved by voters in a referendum before July 1, 2025, which has not yet been levied, must be renewed or continued by an ordinance approved in a referendum on or before 8 years from the date the tax takes effect, or the expiration date for the tax as of June 30, 2025, whichever is later, in order to remain in effect.

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[42] Office of Economic and Demographic Research, *Local Option Food and Beverage Tax Collections, available at* https://www.edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm (last visited April 11, 2025).
[43] Section 101.161, F.S.
[44] Section 101.161(1), F.S.
[45] *Id*.
[46] *Id*.
[47] *See, e.g.*, s. 212.055(4)(b), F.S.
[48] Section 97.021(13), F.S.
[49] *See* Dep't of State, *Voter Turnout*, http://dos.myflorida.com/elections/data-statistics/elections-data/voter-turnout/ (last visited April 11, 2025).
[50] Section 212.055(10), F.S.

A tax which is required to be approved by voters in a referendum must have an expiration date and be subject to approval by a majority of the electors voting in a subsequent referendum in order to be renewed or continued.

If taxes are pledged for debt service, the levy may continue until the debt is retired, and the levy will be subject to renewal the following January 1st.

Additionally, if proceeds will be used for the purpose of servicing bond indebtedness, the ordinance enacting a new tax or reenacting an existing tax must specify that the proceeds from the tax will be used for the purpose of servicing bond indebtedness and that the maximum duration of such bond indebtedness is not to exceed 30 years. The ordinance must also provide specificity regarding the purposes of the bond indebtedness. The referendum question on the ballot must specify that the proceeds of the tax will be used for that purpose and must include a brief and general description of the purposes for which the indebtedness will be incurred and the maximum length of time the tax may be imposed.

None of these changes affect the pension liability discretionary sales surtax found in s. 212.055(9), F.S.

Tourist Development Taxes

For any tourist development tax that currently must be enacted pursuant to a referendum and that is in effect on June 30, 2025, the local government must renew or reenact such tax by a referendum on or before January 1, 2033, or the expiration date for the tax as of June 30, 2025, whichever is later, in order for the tax to remain in effect after January 1, 2033, or the existing expiration date.

Additionally, a tax approved by voters in a referendum before July 1, 2025, which has not yet been levied, must be renewed or reenacted by an ordinance approved in a referendum on or before 8 years from the date the tax takes effect, or the expiration date for the tax as of June 30, 2025, whichever is later, in order to remain in effect.

A tax which is required to be approved by voters in a referendum must have an expiration date and be subject to approval by a majority of the electors voting in a subsequent referendum in order to be renewed or reenacted.

If tax levies are pledged for debt service, the levy may continue until the debt is retired, and the levy will be subject to renewal the following January 1st.

Additionally, if proceeds will be used for the purpose of servicing bond indebtedness, the ordinance enacting a new tax or renewing or reenacting an existing tax must specify that the proceeds from the tax will be used for the purpose of servicing bond indebtedness and that the maximum duration of such bond indebtedness is not to exceed 30 years. The ordinance must also provide specificity regarding the purposes of the bond indebtedness. The referendum question on the ballot must specify that the proceeds of the tax will be used for that purpose and must include a brief and general description of the purposes for which the indebtedness will be incurred and the maximum length of time the tax may be imposed.

Local Option Food & Beverage Tax (Miami-Dade)

The bill also provides requirements for the imposition of the local option food and beverage tax in those cities in Miami-Dade County that currently levy the municipal resort tax. Any tax levied and in effect on June 30, 2025, must be reenacted by an ordinance approved in a referendum on or before January 1, 2033, or the expiration date for the tax as of June 30, 2025, whichever is later, in order to remain in effect after January 1, 2033, or the existing expiration date. Any tax levied must also have an expiration date.

The bill takes effect July 1, 2025.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18(b) of the State Constitution provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. The mandate requirement does not apply to laws having an insignificant impact,[51] which for Fiscal Year 2025-2026 is forecast at approximately $2.4 million.

The bill requires certain local taxes to have an expiration date and be renewed by referendum. Reduction of a local government's authority to raise revenues generally refers to limiting its power to levy a tax, raising the vote of the governing body required to levy a tax, lowering the rate of a tax, or reducing the base against which a tax is levied. In the case of these local taxes, a local government's authority extends only to the ability to submit taxes for referendum approval, which remains unchanged under the bill.

If the anticipated effect of the imposition of a time limit on these local taxes is considered a not-insignificant reduction of local authority to raise taxes, the bill must be approved by a two-thirds' vote of each house of the legislature to be validly enacted.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

[51] FLA. CONST. art. VII, s. 18(d). An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by $0.10. *See* Fla. S. Comm. on Cmty. Affairs, *Interim Report 2012-115: Insignificant Impact,* (Sept. 2011), *available at* http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf (last visited April 11, 2025).

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference determined that CS/SB 1664 does not have a revenue impact. Staff estimate that CS/CS/SB 1664 will also not have a revenue impact.

B. Private Sector Impact:

None.

C. Government Sector Impact:

Local governments may incur additional expenses due to the potential increased frequency of referendums.

Because the bill does not remove the authority of local government to levy local discretionary sales surtaxes, tourist development taxes, or local option food and beverage taxes, staff does not anticipate that the bill will have an impact on local government revenues. However, revenues would be impacted if a referendum to renew an existing levy were not to pass.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 125.0104, 212.0306, and 212.055.

IX. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS/CS by Finance and Tax on April 15, 2025:
For the tourist development taxes and local discretionary sales surtaxes, the committee substitute:

- Clarifies that the bill applies to a tax which is required to be approved by voters in a referendum.
- Adds that a tax must be renewed, reenacted, or continued by referendum before January 1, 2033, or the expiration date for the tax, whichever is later.
- Adds that a tax approved in a referendum before July 1, 2025 that has not yet been levied, must be renewed, reenacted, or continued in a referendum on or before 8 years from the date the tax takes effect, or the expiration date for the tax, whichever is later.
- Requires that a tax must have an expiration date and be subject to future approval by a majority of electors.

For only the local discretionary sales surtaxes, the committee substitute:

- Retains an existing expiration for the charter county and regional transportation system surtax.

For certain local option food and beverage taxes, the committee substitute:

- Removes the 8-year renewal requirement.
- Adds that a tax in effect on June 30, 2025, must be reenacted in a referendum on or before January 1, 2033, or the expiration date for the tax, whichever is later.
- Requires that any tax must have an expiration date.

CS by Community Affairs on March 25, 2025:
The committee substitute:

- Applies the new referendum requirement for a surtax to remain in effect to only those discretionary sales surtaxes required under existing law to be approved by referendum;
- Corrects cross-references and dates; and
- Specifies additional content to be included in ordinances and referendum ballot questions.

B. Amendments:

None.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Requires Certain Local Option Taxes to be Enacted or Reenacted in a Specified Manner
Bill Number(s): CS/HB 1221, CS/SB 1664

☒ **Entire Bill**
☐ **Partial Bill**
Sponsor(s): Ways and Means Committee and Representative Miller, Senator Trumbull
Month/Year Impact Begins: July 1, 2025
Date(s) Conference Reviewed: March 21, 2025

Section 1: Narrative

a. Current Law:

Tourist Development Taxes

Section 125.0104, F.S., authorizes five separate tourist development taxes (TDTs) that county governments may levy. Depending on a county's eligibility to levy, the tax rate applied to transient rental transactions may vary from a minimum of 3 percent to a maximum of 6 percent. The five levies are each subject to referendum approval. The tax proceeds are used generally for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy. The five TDTs, and the number of eligible counties levying as of January 2025,[1] are listed below.

1. 1 or 2 Percent Tax [s. 125.0104(3)(c), F.S] – levied by 62 of 67 eligible counties.
2. Additional 1 Percent Tax [s. 125.0104(3)(d), F.S.] – levied by 56 of 59 eligible counties.
3. Professional Sports Franchise Facility Tax [s. 125.0104(3)(l), F.S.] – levied by 46 of 67 eligible counties.
4. High Tourism Impact Tax [s. 125.0104(3)(m), F.S.] – levied by 11 of 15 eligible counties.
5. Additional Professional Sports Franchise Facility Tax [s. 125.0104(3)(n), F.S.] – levied by 37 of 65 eligible counties.

Pursuant to s. 125.0104(6), F.S., an ordinance enacted or renewed by a county levying a TDT shall not take effect until the ordinance levying and imposing the tax has been approved in a referendum held at a general election, as defined in s. 97.021,F.S., by a majority of the electors voting in such election in the county or by a majority of the electors voting in the subcounty special tax district affected by the tax. Furthermore, a referendum to reenact an expiring TDT must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

Local Option Food and Beverage Taxes

Section 212.0306, F.S., authorizes any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] to impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. A 2 percent tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. The proceeds are used for promoting the county and its constituent municipalities as a destination site for conventions, trade shows, and pleasure travel. With some exceptions, a 1 percent tax may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. Not less than 15 percent of the proceeds are used for construction and operation of domestic violence centers. The remainder is used for programs to assist the homeless or those about to become homeless.

Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by Chapter 67-930, L.O.F., (i.e., Bal Harbour, Miami Beach, and Surfside) are exempt from these taxes. However, the 1 percent tax may be levied if the municipality's governing body adopts an ordinance that is subsequently approved by a majority of voters voting in a referendum held at a general election as defined in s. 97.021, F.S. The tax would take effect on the first day of January following the general election in which the ordinance was approved. A referendum to reenact an expiring 1 percent tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

[1] Office of Economic and Demographic Research, *2025 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties*, available at https://edr.state.fl.us/Content/local-government/data/county-municipal/2025LOTTrates.pdf (last updated 1/8/2025).

Revenue Source: Local Taxes and Fees
Issue: Requires Certain Local Option Taxes to be Enacted or Reenacted in a Specified Manner
Bill Number(s): CS/HB 1221, CS/SB 1664

Local Discretionary Sales Surtaxes

Nine separate local discretionary sales surtaxes (LDSSs), also known as local option sales taxes, are currently authorized in s. 212.055, F.S., and represent potential revenue sources for county governments generally. With particular surtax levies, municipal governments and school districts may receive all or some of the revenue proceeds. The use of the surtax proceeds varies according to the particular levy. The nine LDSSs, and the number of eligible counties levying as of December 2024,[2] are listed below.

1. Charter County and Regional Transportation System Surtax [s. 212.055(1), F.S] – levied by 3 of 23 eligible counties.
2. Local Government Infrastructure Surtax [s. 212.055(2), F.S] – levied by 27 of 67 eligible counties.
3. Small County Surtax [s. 212.055(3), F.S] – levied by 30 of 31 eligible counties.
4. Indigent Care and Trauma Center Surtax [s. 212.055(4), F.S] – levied by 1 of 66 eligible counties.
5. County Public Hospital Surtax [s. 212.055(5), F.S] – levied by Miami-Dade County, the only eligible county.
6. School Capital Outlay Surtax [s. 212.055(6), F.S] – levied by 31 of 67 eligible school districts.
7. Voter-Approved Indigent Care Surtax [s. 212.055(7), F.S] – levied by 5 of 59 eligible counties.
8. Emergency Fire Rescue Services and Facilities Surtax [s. 212.055(8), F.S] – levied by 2 of 65 eligible counties.
9. Pension Liability Surtax [s. 212.055(9), F.S] – levied by none of the 27 eligible counties.

Pursuant to s. 212.055(10), F.S., a referendum to adopt, amend, or reenact a LDSS must be held at a general election as defined in s. 97.021. A referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted surtax. Such a referendum may appear on the ballot only once within the 48-month period.

b. Proposed Changes:

Tourist Development Taxes

The bill would require that any TDT in effect on June 30, 2025, must be renewed by an ordinance approved in a referendum on or before January 1, 2033, in order to remain in effect after January 1, 2033. Any such referendum must be held at a general election, pursuant to the provisions of s. 125.0104(6), F.S. An ordinance to levy and impose a TDT expires eight years after the ordinance's effective date that is approved by referendum. The TDT may be renewed for subsequent eight-year periods, if each eight-year period is approved by the required referendum.

The bill would provide an exception to these eight-year renewal periods. A new or reenacted TDT may be levied for a term of no more than 30 years, if all three of the following conditions are met.

1. The TDT proceeds will be used for the purpose of servicing bond indebtedness.
2. The ordinance enacting a new TDT, or reenacting an existing TDT, specifies that the tax proceeds will be used for the purpose of servicing bond indebtedness; the maximum duration of such bond indebtedness, not to exceed 30 years; and provides specificity regarding what those purposes are.
3. The ballot referendum question specifies that the TDT proceeds will be used for the purpose of servicing bond indebtedness and includes a brief and general description of the purposes for which the indebtedness will be incurred.

Under the bill, the State would covenant with holders of bonds or other instruments of indebtedness issued by counties before July 1, 2025, that it will not impair or materially alter the rights of those holders or relieve counties of the duty to meet their obligations as a result of previous pledges or assignments entered into under s. 125.0104, F.S., as it existed before July 1, 2025. However, the proposed renewal provisions would not apply in any case in which the proceeds of a TDT levied on or before June 30, 2025, have been pledged to secure and liquidate revenue bonds or revenue refunding bonds, unless such bonds are retired before January 1, 2033. If the bonds are not retired before January 1, 2033, the proposed renewal provisions would apply as though January 1, 2033, were instead replaced with January 1 of the year following the retirement of such bonds.

[2] Office of Economic and Demographic Research, *2025 Local Discretionary Sales Surtax Rates in Florida's Counties*, available at https://edr.state.fl.us/Content/local-government/data/county-municipal/2025LDSSrates.pdf (last updated 12/11/2024).

Revenue Source: Local Taxes and Fees
Issue: Requires Certain Local Option Taxes to be Enacted or Reenacted in a Specified Manner
Bill Number(s): CS/HB 1221, CS/SB 1664

Local Option Food and Beverage Taxes

The bill would require that an ordinance, adopted by Bal Harbour, Miami Beach, or Surfside, which levies and imposes the 1 percent tax expires eight years after the effective date of the ordinance that is approved in a referendum. However, an ordinance may be reenacted for subsequent eight-year periods if each eight-year period is approved in referendum.

Local Discretionary Sales Surtaxes

The bill would require that any LDSS in effect on June 30, 2025, which is required to be approved by voters in a referendum, must be renewed by an ordinance, or resolution, approved in a referendum on or before January 1, 2033, in order to remain in effect after January 1, 2033. Any such referendum must be held at a general election, pursuant to the provisions of s. 212.055(10), F.S. Except as provided in s. 212.055(4)(b), F.S., any new or reenacted LDSS levied on or after July 1, 2025, may not be levied for more than eight years unless reenacted by ordinance or resolution and approved by referendum held pursuant to s. 212.055(10), F.S.

Section 212.055(4)(b), F.S., authorizes non-consolidated counties having a population of less than 800,000 to levy a 0.25% Indigent Care and Trauma Center Surtax for the sole purpose of funding trauma services provided by a trauma center licensed under Chapter 395, F.S. Under current law, this surtax expires four years after its effective date, unless reenacted by ordinance and approved by voters in a subsequent referendum. This bill does not alter this surtax's four-year renewal period.

The bill would provide an exception to these eight-year renewal periods. A new or reenacted LDSS may be levied for a term of no more than 30 years, if all three of the following conditions are met.

1. The LDSS proceeds will be used for the purpose of servicing bond indebtedness.
2. The ordinance, or resolution, enacting a new LDSS, or reenacting an existing LDSS, specifies that the surtax proceeds will be used for the purpose of servicing bond indebtedness; the maximum duration of such bond indebtedness, not to exceed 30 years; and provides specificity regarding what those purposes are.
3. The ballot referendum question specifies that the LDSS proceeds will be used for the purpose of servicing bond indebtedness and includes a brief and general description of the purposes for which the indebtedness will be incurred and the maximum length of time the surtax may be imposed.

Under the bill, the State would covenant with holders of bonds or other instruments of indebtedness issued by counties or school boards before July 1, 2025, that it will not impair or materially alter the rights of those holders or relieve counties or school boards of the duty to meet their obligations as a result of previous pledges or assignments entered into under s. 212.055, F.S., as it existed before July 1, 2025. However, the proposed renewal provisions would not apply in any case in which the proceeds of a LDSS levied on or before June 30, 2025, have been pledged to secure and liquidate revenue bonds or revenue refunding bonds, unless such bonds are retired before January 1, 2033. If the bonds are not retired before January 1, 2033, the proposed renewal provisions would apply as though January 1, 2033, were instead replaced with January 1 of the year following the retirement of such bonds.

Finally, these limitations on surtax levy provisions do not apply to the enactment or reenactment of the Pension Liability Surtax, authorized pursuant to s. 212.055(9), F.S.

Section 2: Description of Data and Sources

During the 2024-25 state fiscal year, the 62 counties levying a TDT will realize an estimated $2.10 billion in revenue.[3] During the 2024-25 local fiscal year, the 60 county governments and 31 school districts levying one or more LDSSs will realize an estimated $5.73 billion in revenue.[4]

[3] Office of Economic and Demographic Research, *Local Option Tourist Tax Levies in Florida's Counties: Estimation of Realized and Unrealized Tax Revenues*, available at https://edr.state.fl.us/Content/local-government/data/data-a-to-z/realizedtourism.xlsx (last updated 1/8/2025).

[4] Office of Economic and Demographic Research, *Local Discretionary Sales Surtax Levies in Florida's Counties: Estimation of Realized and Unrealized Tax Revenues*, available at https://edr.state.fl.us/Content/local-government/data/data-a-to-z/realizedsales.xlsx (last updated 1/9/2025).

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Requires Certain Local Option Taxes to be Enacted or Reenacted in a Specified Manner
Bill Number(s): CS/HB 1221, CS/SB 1664

Section 3: Methodology (Include Assumptions and Attach Details)
In recent years, the Revenue Estimating Conference (REC) has reviewed several bills, which have proposed limitations on local option tax levies.

Following the 2019 Regular Legislative Session, the REC considered CS/CS/HB 5 – Section 1 that would have required a referendum to adopt or amend a local discretionary sales surtax to be held at a general election as defined in s. 97.021, F.S. On June 5, 2019, the REC adopted an estimate of zero cash/zero recurring. The Conference reasoned that the requirement did not directly impact current baseline revenue forecasts because they were based on current law / current administration and did not contain assumptions regarding future surtax enactments. That legislation was later codified as Chapter 2019-64, L.O.F.

After the 2022 Regular Legislative Session, the REC considered CS/CS/HB 777 that would have required a referendum to adopt or amend several local taxes to be held at a general election as defined in s. 97.021, F.S. On June 1, 2022, the REC adopted an estimate of zero cash/zero recurring and stated that the Conference does not account for future changes in the enactment of these taxes in its baseline. That legislation was later codified as Chapter 2022-214, L.O.F.

Furthermore, during the 2023 Regular Legislative Session, the REC considered HB 7063 that would have required a referendum to enact or renew several local taxes to be held at a general election as defined in s. 97.021, F.S. On April 7, 2023, the REC adopted an estimate of zero cash/zero recurring and stated that the Conference does not account for future changes in the enactment of these taxes in its baseline. That legislation was later codified as Chapter 2023-157, L.O.F.

Although the bill would potentially limit local government flexibility in implementing and maintaining these revenue sources to fund community infrastructure and services, it does not limit the authority of county governments and school districts to raise revenues. The bill would not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that must be approved by voters in future referenda. Consequently, a proposed fiscal impact of zero cash/zero recurring is recommended.

Section 4: Proposed Revenue Impact -

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			0.0	0.0		
2026-27			0.0	0.0		
2027-28			0.0	0.0		
2028-29			0.0	0.0		
2029-30			0.0	0.0		

Revenue Distribution: Local funds only

Section 5: Consensus Estimate (Adopted: 03/21/2025) The Conference adopted the proposed estimate. The Conference does not account for future changes in the enactment of these taxes in its baseline.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Local Business Tax Reform

2023
Local Government Financial Information Handbook

January 2024

The Florida Legislature's

Office of Economic and Demographic Research

Local Business Tax

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

Chapter 205, Florida Statutes

Summary:
The local business tax represents the taxes charged and the method by which a local government grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

General Law Amendments:
There were no general law amendments resulting from the 2023 Regular Legislative Session.

Eligibility Requirements:
County and municipal governments are eligible to levy, by appropriate resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.[1] If adopted by ordinance prior to January 1, 1995, a county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) or any adjacent county (i.e., Broward, Collier, and Monroe counties) is authorized to levy and collect an additional business tax up to 50 percent of the appropriate business tax imposed under s. 205.033(1), F.S.[2]

Administrative Procedures:
In order to levy a business tax, the governing body must first give at least 14 days of public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction. The public notice must contain the proposed classifications and rates applicable to the business tax.[3] A number of other conditions for levy are imposed on counties and municipalities.[4]

The governing body of a municipality that levies the tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax. The governing body of a county that levies the tax may request that municipalities within the county issue the county receipt and collect the tax. However, before any local government issues any business receipts on behalf of another local government, appropriate agreements must be entered into by the affected local governments.[5] All business tax receipts are sold by the appropriate tax collector beginning July 1st of each year. The taxes are due and payable on or before September 30th of each year, and the receipts expire on September 30th of the succeeding year. In several situations, administrative penalties are also imposed.[6]

A county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance. The tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that

1. Sections 205.032, .042, F.S.
2. Section 205.033(6), F.S.
3. Sections 205.032, .042, F.S.
4. Sections 205.033, .043, F.S.
5. Section 205.045, F.S.
6. Section 205.053, F.S.

have implemented s. 205.0535, F.S. If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.[7]

Once a local government has a local business tax in place, changes to the tax must satisfy certain statutory requirements.[8] A county or municipality may pass an ordinance repealing or decreasing a local business tax by majority vote of the governing body, as long as the ordinance does not result in an increase of local business taxes for any taxpayer.[9] However, before passing an ordinance that reclassifies businesses, professions, and occupations, or establishes new rate structures, a county or municipality must establish an equity study commission to recommend appropriate classifications and rate structures.[10] After the study is complete, a county or municipality may pass a reclassification and revision ordinance by majority vote; however, there are statutory limits on any tax increases.[11] After a reclassification ordinance is passed, a county or municipality may increase or decrease its tax rates by up to five percent, every other year; however, an ordinance that increases the tax must be passed by a majority vote plus one of the governing body.[12] State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes. State law also regulates the issuance of local business tax receipts to certain individuals or businesses.[13]

Distribution of Proceeds:
The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and credit given for municipal business taxes, are apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's total population.[14] Within 15 days following the month of receipt, the apportioned revenues are sent to each governing authority; however, this provision does not apply to counties that established a new rate structure pursuant to s. 205.0535, F.S.[15]

Authorized Uses:
The tax proceeds are considered general revenue for the county or municipality. Additionally, the county business tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.[16] The proceeds of the additional county business tax imposed pursuant to s. 205.033(6), F.S., are distributed by the county's governing body to a designated organization or agency for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.[17]

7. Section 205.0315, F.S.
8. Section 205.0535, F.S.
9. Section 205.0535(5), F.S.
10. Section 205.0535(2), F.S.
11. Section 205.0535(3), F.S.
12. Section 205.0535(4), F.S.
13. See Sections 205.054 – 205.192, F.S.
14. Section 205.033(4), F.S.
15. Section 205.033(5), F.S.
16. Section 205.033(7), F.S.
17. Section 205.033(6)(b), F.S.

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

Opinion #	Subject
2019-04	Local business tax – E-Verify
2014-11	Taxation, business tax, occupational license tax
2011-20	Business license tax, firearms, municipalities
2010-41	Local business tax, reclassify/exempt businesses
2010-23	Local business taxes, amendment of ordinance

Interested persons can also access numerous opinions issued under the revenue source's prior name *occupational license tax*. The full texts of these opinions are available via a searchable on-line database.[18] Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:
A summary of prior years' revenues reported by local governments is available.[19]

18. https://www.myfloridalegal.com/ag-opinions
19. http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

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

Section 205.044, Florida Statutes,
as implemented by Part II, Chapter 7, Article II, Section 7-53, of the Panama City Municipal Code;[20]
and Chapter 14, Section 14-29 (136), of the Code of Ordinances, City of Panama City Beach, Florida.[21]

Summary – Panama City Tax:
The City of Panama City levies separate license taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is $10 for each $1,000 (i.e., 1 percent) of gross sales with a minimum tax of $1.50 per month. For wholesale merchants, the tax is $0.50 for each $1,000 of gross sales, or major fraction thereof, (i.e., 0.05 percent) with a minimum tax of $1.50 per month. Additionally, the tax applies only to the first $5,000 collected by a merchant for any single item of merchandise. The merchant pays the license tax by the 30th day of each month based on the merchant's gross sales of the preceding month. If payment is made on or before the 20th day of the month such tax is payable, a 3 percent discount is allowed.

Summary – Panama City Beach Tax:
The City of Panama City Beach levies separate business taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is $10 for each $1,000 of gross sales, or major portion thereof, (i.e., 1 percent) with a minimum tax of $50 per year. For wholesale merchants, the tax is $1.50 for each $1,000 of gross sales, or major fraction thereof, (i.e., 0.15 percent) with a minimum tax of $50 per year. On the first day of each month, the merchant submits a statement of gross sales for the preceding month at which time the tax is paid. The statement and payment are delinquent on the 10th day of each month following application for receipt. Upon becoming delinquent, the receipt is subject to revocation by the city council, and the city clerk reports at each regular city council meeting any delinquent merchant's business tax receipts. Once revoked, a merchant's receipts may be reinstated if all accrued taxes plus a 10 percent penalty of the gross amount are paid. No merchant can transact business while his or her business tax receipt stands revoked. If payment is made on or before the 10th day of the month such tax is payable, a 3 percent discount is allowed.

The cities of Panama City and Panama City Beach are the only known local governments in Florida that levy a license/business tax on the gross receipts of retail and wholesale merchants.

General Law Amendments:
There were no general law amendments resulting from the 2023 Regular Legislative Session.

Prior Years' Revenues:
The annual amounts of general fund revenue generated from merchant licenses are reported separately from other local business tax revenues in the City of Panama City's annual budgets.[22] However, such amounts are not separately reported in the City of Panama City Beach's annual budgets or financial statements.[23]

20. https://www.municode.com/library/fl/panama_city/codes/code_of_ordinances (see Subpart A-General Ordinances, Chapter 7-Business Licenses and Business Regulations, Section 7-53-Amounts of License Taxes-MERCHANTS).
21. https://www.municode.com/library/fl/panama_city_beach/codes/code_of_ordinances (see Chapter 14-Licenses and License Taxes, Section 14-29 Business Tax Schedule-MERCHANTS).
22. http://www.pcgov.org/archive.aspx
23. https://www.pcbfl.gov/departments/finance/budgets-financial-statements

Local Business Taxes

Draft Priority or Policy Statement:

The Florida League of Cities SUPPORTS legislation that maintains the Local Business Tax (LBT) system. Any capping of revenues or additional limitation on fees within the current Local Business Tax structure will unfairly shift the tax burden for various regulatory programs which benefit the State of Florida and municipalities away from the business community to be subsidized by homeowners and renters.

Background:

The Florida League of Cities faced HB 609 by Representative Botana (Bonita Springs) during the 2024 Legislative Session. As originally proposed, HB 609 would have eliminated the Local Business Tax levy from the Florida Statutes. Through advocacy efforts, HB 609 was amended to only cap revenues and fees, not eliminate the levy altogether. The major areas of concern by the bill sponsor were the uses for the revenues generated by the Local Business Tax and its benefits to the business community, and the outdated language of Florida Statue Chapter 205 pertaining to the “privilege” to do business within the boundaries of a municipality or county.

During the 2025 Legislative Session, HB 503 (Botana) and SB 1196 (Truenow) were filed to further the attempts to reform Local Business Taxes. These bills picked up the 2024 theme of instituting revenue caps and a call for the reduction of fees by local governments year over year.

Of note, is LBT is one of the four Constitutionally authorized levies for municipalities along with Property Taxes (Ad Valorem), Communications Services Tax, and Municipal Utilities Services Tax.

A bill to be entitled

An act relating to local business taxes; amending s. 11.40, F.S.; conforming provisions to changes made by the act; amending s. 11.45, F.S.; requiring the Auditor General to contact certain local governments; requiring such local government provide specified evidence within a certain time period; requiring notification to the Legislative Auditing Committee in specified circumstances; amending s. 205.0315, F.S.; authorizing specified entities to continue to levy a certain tax; prohibiting the repeal or modification of certain ordinances beginning a date certain; providing an exception; amending ss. 205.033 and 205.043, F.S.; revising the conditions imposed on taxing authorities governing the levy of a specified tax; amending s. 205.0535, F.S.; providing definitions; prohibiting reclassification of businesses subject to a specified tax rate; prohibiting the revenue generated from a certain tax from exceeding a specified value; requiring specified actions be taken in event of a violation of such prohibition; providing applicability; amending s. 205.0536, F.S.; conforming provisions to changes made by the act; amending s. 205.046, F.S.; requiring a specified document be filed with a certain audit; providing requirements for such

document; amending ss. 215.97, 218.32, and 489.537, F.S.; conforming a cross-reference; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (2) of section 11.40, Florida Statutes, is amended to read:

11.40 Legislative Auditing Committee.—

(2) Following notification by the Auditor General, the Department of Financial Services, the Division of Bond Finance of the State Board of Administration, the Governor or his or her designee, or the Commissioner of Education or his or her designee of the failure of a local governmental entity, district school board, charter school, or charter technical career center to comply with the applicable provisions within s. 11.45(5)-(7), s. 205.0535, s. 218.32(1), s. 218.38, or s. 218.503(3), the Legislative Auditing Committee may schedule a hearing to determine if the entity should be subject to further state action. If the committee determines that the entity should be subject to further state action, the committee shall:

(a) In the case of a local governmental entity or district school board, direct the Department of Revenue and the Department of Financial Services to withhold any funds not pledged for bond debt service satisfaction which are payable to

such entity until the entity complies with the law. The committee shall specify the date that such action must begin, and the directive must be received by the Department of Revenue and the Department of Financial Services 30 days before the date of the distribution mandated by law. The Department of Revenue and the Department of Financial Services may implement this paragraph.

(b) In the case of a special district created by:

1. A special act, notify the President of the Senate, the Speaker of the House of Representatives, the standing committees of the Senate and the House of Representatives charged with special district oversight as determined by the presiding officers of each respective chamber, the legislators who represent a portion of the geographical jurisdiction of the special district, and the Department of Commerce that the special district has failed to comply with the law. Upon receipt of notification, the Department of Commerce shall proceed pursuant to s. 189.062 or s. 189.067. If the special district remains in noncompliance after the process set forth in s. 189.0651, or if a public hearing is not held, the Legislative Auditing Committee may request the department to proceed pursuant to s. 189.067(3).

2. A local ordinance, notify the chair or equivalent of the local general-purpose government pursuant to s. 189.0652 and the Department of Commerce that the special district has failed

to comply with the law. Upon receipt of notification, the department shall proceed pursuant to s. 189.062 or s. 189.067. If the special district remains in noncompliance after the process set forth in s. 189.0652, or if a public hearing is not held, the Legislative Auditing Committee may request the department to proceed pursuant to s. 189.067(3).

3. Any manner other than a special act or local ordinance, notify the Department of Commerce that the special district has failed to comply with the law. Upon receipt of notification, the department shall proceed pursuant to s. 189.062 or s. 189.067(3).

(c) In the case of a charter school or charter technical career center, notify the appropriate sponsoring entity, which may terminate the charter pursuant to ss. 1002.33 and 1002.34.

Section 2. Paragraphs (d) through (j) of subsection (7) of section 11.45, Florida Statutes, are redesignated as paragraphs (e) through (k), respectively, and a new paragraph (d) is added to that subsection, to read:

11.45 Definitions; duties; authorities; reports; rules.—

(7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

(d) During the Auditor General's review of audit reports, he or she shall contact each local government which is not in compliance with s. 205.0535, and request evidence of corrective action. The local government shall provide the Auditor General with evidence of the initiation of corrective action within 45

days after the date the corrective action is requested by the Auditor General and evidence of completion of corrective action within 180 days after the date the corrective action is requested by the Auditor General. If the local government fails to comply with the Auditor General's request or is unable to take corrective action within the required timeframe, the Auditor General shall notify the Legislative Auditing Committee.

Section 3. Section 205.0315, Florida Statutes, is amended to read:

205.0315 Ordinance adopted before ~~adoption after~~ October 1, 2025 ~~1995~~.—Beginning October 1, 2025 ~~1995~~, a county or municipality that has ~~not~~ adopted a business tax ordinance or resolution under this chapter before July 1, 2025, may not increase or otherwise modify the tax rate structure or classification in such ~~adopt a~~ business tax ordinance, except as provided in s. 205.0535. However, ~~.~~ the business tax rate structure and classifications in the adopted ordinance may be repealed ~~must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented s. 205.0535. If no adjacent local government has implemented s. 205.0535, or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, the rate structure or classifications prescribed in its ordinance may be based upon those prescribed in~~

~~ordinances adopted by local governments that have implemented s. 205.0535 in counties or municipalities that have a comparable population~~.

Section 4. Paragraph (b) of subsection (1), subsections (4) and (5), and paragraph (a) of subsection (6) of section 205.033, Florida Statutes, are amended to read:

205.033 Conditions for levy; counties.—

(1) The following conditions are imposed on the authority of a county governing body to levy a business tax:

(b) ~~Unless the county implements s. 205.0535 or adopts a new business tax ordinance under s. 205.0315,~~ A business tax levied under this subsection may not exceed the rate ~~provided by this chapter~~ in effect for the year beginning October 1, 2024 ~~1971~~; however, beginning October 1, 2025 ~~1980~~, the county governing body must decrease ~~may increase~~ business taxes authorized by this chapter as provided in s. 205.0535. ~~The amount of the increase above the tax rate levied on October 1, 1971, for taxes levied at a flat rate may be up to 100 percent for business taxes that are $100 or less; 50 percent for business taxes that are between $101 and $300; and 25 percent for business taxes that are more than $300. Beginning October 1, 1982, the increase may not exceed 25 percent for taxes levied at graduated or per unit rates. Authority to increase business taxes does not apply to licenses or receipts granted to any utility franchised by the county for which a franchise fee is~~

~~paid.~~

(4) The revenues derived from the business tax, exclusive of the costs of collection and any credit given for municipal business taxes, shall be apportioned between the unincorporated area of the county and the incorporated municipalities located therein by a ratio derived by dividing their respective populations by the population of the county. This subsection does not apply to counties that ~~have~~ established a new rate structure under s. 205.0535 before October 1, 2025.

(5) The revenues so apportioned shall be sent to the governing authority of each municipality, according to its ratio, and to the governing authority of the county, according to the ratio of the unincorporated area, within 15 days following the month of receipt. This subsection does not apply to counties that ~~have~~ established a new rate structure under s. 205.0535 before October 1, 2025.

(6)(a) Each county, as defined in s. 125.011(1), or any county adjacent thereto may levy and collect, by an ordinance enacted by the governing body of the county, an additional business tax up to 50 percent of the appropriate business tax imposed under subsection (1); however, beginning October 1, 2025, such business tax must be decreased as provided in s. 205.0535.

Section 5. Paragraph (b) of subsection (1) of section 205.043, Florida Statutes, is amended to read:

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

205.043 Conditions for levy; municipalities.—

(1) The following conditions are imposed on the authority of a municipal governing body to levy a business tax:

(b) ~~Unless the municipality implements s. 205.0535 or adopts a new business tax ordinance under s. 205.0315,~~ A business tax levied under this subsection may not exceed the rate in effect in the municipality for the year beginning October 1, 2024. ~~1971; however,~~ Beginning October 1, 2025 ~~1980~~, the municipal governing body must decrease ~~may increase~~ business taxes authorized by this chapter as provided in s. 205.0535. ~~The amount of the increase above the tax rate levied on October 1, 1971, for taxes levied at a flat rate may be up to 100 percent for business taxes that are $100 or less; 50 percent for business taxes that are between $101 and $300; and 25 percent for business taxes that are more than $300. Beginning October 1, 1982, an increase may not exceed 25 percent for taxes levied at graduated or per unit rates. Authority to increase business taxes does not apply to receipts or licenses granted to any utility franchised by the municipality for which a franchise fee is paid.~~

Section 6. Section 205.0535, Florida Statutes, is amended to read:

205.0535 Reclassification and rate structure revisions.—

(1) As used in this section, the term:

(a) "Recalculated tax rate" means the tax rate that, if it

had been applied in the immediate prior fiscal year, would result in the maximum total revenue that does not exceed the revenue base.

(b) "Revenue base" means the total revenue for the fiscal year ending September 30, 2024, or for the fiscal year ending September 30, 2025, whichever is greater.

(c) "Total revenue" means:

1. For a county, the total annual revenue generated by receipts issued in the fiscal year, less any revenue distributed to municipalities under s. 205.033(4) in such year, and less any revenue refunded to businesses pursuant to sub-subparagraph(4)(a)3.b. in such year.

2. For a municipality, the total annual revenue generated by receipts issued in the fiscal year plus any revenue received from the county under s. 205.033(4) in such fiscal year, and less any revenue refunded to businesses pursuant to sub-subparagraph(4)(a)3.b. in such year.

(2)~~(1)~~ Beginning ~~by~~ October 1, 2025 ~~2008~~, any municipality that has adopted by ordinance a local business tax ~~after October 1, 1995,~~ may not ~~by ordinance~~ reclassify businesses, professions, and occupations or ~~and may~~ establish new rate structures~~, if the conditions specified in subsections (2) and (3) are met~~. A person who is engaged in the business of providing local exchange telephone service or a pay telephone service in a municipality or in the unincorporated area of a

county and who pays the business tax under the category designated for telephone companies or a pay telephone service provider certified pursuant to s. 364.3375 is deemed to have but one place of business or business location in each municipality or unincorporated area of a county. Pay telephone service providers may not be assessed a business tax on a per-instrument basis.

(3) Beginning October 1, 2025, the total revenue generated by the business tax each fiscal year may not exceed the revenue base.

(4)(a) Beginning October 1, 2026, if the total revenue received by a local government from the local business tax in the immediate prior fiscal year exceeds the revenue base:

1. The governing authority must adopt an ordinance to proportionally adjust the rates of the local business taxes levied under this chapter for the current fiscal year to the recalculated tax rate.

2. The rate adjustment ordinance must be adopted as soon as practicable, but no later than January 1 of the current fiscal year.

3. By February 1, the county or municipality must issue a refund to each business that paid the local business tax:

a. In the prior fiscal year. Such refund shall be the difference between the amount paid and the amount that would have been paid if the recalculated tax rate had been used.

b. At the unreduced rate in the current fiscal year. Such refund shall be the difference in the amount paid and the amount due if the recalculated tax rate had been used.

(b) A refund issued under subparagraph (a)3. may be granted as a credit against tax due in the next fiscal year.

(c) If the county or municipality is unable to grant a refund pursuant to subparagraph (a)3. because a business no longer exists, or the county or municipality is unable to locate the business or deliver such refund after making reasonable efforts to do so, then such refund shall be treated by the county or municipality as unclaimed property under chapter 717.

~~(2) Before adopting a reclassification and revision ordinance, the municipality or county must establish an equity study commission and appoint its members. Each member of the study commission must be a representative of the business community within the local government's jurisdiction. Each equity study commission shall recommend to the appropriate local government a classification system and rate structure for business taxes.~~

~~(3)(a) After the reclassification and rate structure revisions have been transmitted to and considered by the appropriate local governing body, it may adopt by majority vote a new business tax ordinance. Except that a minimum tax of up to $25 is permitted, the reclassification may not increase the tax by more than the following: for receipts costing $150 or less,~~

~~200 percent; for receipts costing more than $150 but not more than $500, 100 percent; for receipts costing more than $500 but not more than $2,500, 75 percent; for receipts costing more than $2,500 but not more than $10,000, 50 percent; and for receipts costing more than $10,000, 10 percent; however, in no case may the tax on any receipt be increased more than $5,000.~~

~~(b) The total annual revenue generated by the new rate structure for the fiscal year following the fiscal year during which the rate structure is adopted may not exceed:~~

~~1. For municipalities, the sum of the revenue base and 10 percent of that revenue base. The revenue base is the sum of the business tax revenue generated by receipts issued for the most recently completed local fiscal year or the amount of revenue that would have been generated from the authorized increases under s. 205.043(1)(b), whichever is greater, plus any revenue received from the county under s. 205.033(4).~~

~~2. For counties, the sum of the revenue base, 10 percent of that revenue base, and the amount of revenue distributed by the county to the municipalities under s. 205.033(4) during the most recently completed local fiscal year. The revenue base is the business tax revenue generated by receipts issued for the most recently completed local fiscal year or the amount of revenue that would have been generated from the authorized increases under s. 205.033(1)(b), whichever is greater, but may not include any revenues distributed to municipalities under s.~~

~~205.033(4).~~

~~(c) In addition to the revenue increases authorized by paragraph (b), revenue increases attributed to the increases in the number of receipts issued are authorized.~~

~~(4) After the conditions specified in subsections (2) and (3) are met, municipalities and counties may, every other year thereafter, increase or decrease by ordinance the rates of business taxes by up to 5 percent. However, an increase must be enacted by at least a majority plus one vote of the governing body.~~

(5) This chapter does not prohibit a municipality or county from decreasing or repealing any business tax authorized under this chapter. By majority vote, the governing body of a county or municipality may adopt an ordinance repealing a local business tax or establishing new rates that decrease local business taxes, provided that the new rates do not produce revenues in excess of the revenue base ~~and do not result in an increase in local business taxes for a taxpayer. Such ordinances are not subject to subsections (2) and (3)~~.

(6) A receipt may not be issued unless the federal employer identification number or social security number is obtained from the person to be taxed.

(7) This section does not apply to a municipality that imposes a business tax on merchants which is measured by gross receipts from the sale of merchandise or services, or both, as

described in s. 205.044.

(8) This section does not apply to any county that, on January 1 of any year, is a fiscally constrained county as described in s. 218.67(1), or a municipality located entirely within such county.

(9) In the event that, on January 1 of any year, a county's status as a fiscally constrained county as described in s. 218.67(1) is different than its status as a fiscally constrained county on the previous January 1, application of this section is as follows:

(a) A county that, on January 1 of any year, is a fiscally constrained county as described in s. 218.67(1), but was not a fiscally constrained county on the previous January 1, and any municipality located entirely within such county, shall use the most recent recalculated tax rates for the next fiscal year, unless such rates are further amended in accordance with this chapter. An additional recalculation is not necessary under this section unless the county ceases to meet the description in s. 218.67(1), in which case paragraph (b) applies.

(b) A county that, on January 1 of any year, is not a fiscally constrained county as described in s. 218.67(1), but was a fiscally constrained county on the previous January 1, and any municipality located entirely within such county, shall apply the provisions of this section for future fiscal years as though paragraph (1)(b) refers to the total revenue for the last

fiscal year ending September 30 for which the county was a fiscally constrained county as described in s. 218.67(1).

Section 7. Section 205.0536, Florida Statutes, is amended to read:

205.0536 Distribution of county revenues.—A county that established ~~establishes~~ a new rate structure under s. 205.0535, before October 1, 2025, shall retain all business tax revenues collected from businesses, professions, or occupations whose places of business are located within the unincorporated portions of the county. Any business tax revenues collected by a county that established ~~establishes~~ a new rate structure under s. 205.0535, before October 1, 2025, from businesses, professions, or occupations whose places of business are located within a municipality, exclusive of the costs of collection, must be apportioned between the unincorporated area of the county and the incorporated municipalities located therein by a ratio derived by dividing their respective populations by the population of the county. As used in this section, the term "population" means the latest official state estimate of population certified under s. 186.901. The revenues so apportioned shall be sent to the governing authority of each municipality, according to its ratio, and to the governing authority of the county, according to the ratio of the unincorporated area, within 15 days after the month of receipt.

Section 8. Section 205.046, Florida Statutes, is created

to read:

205.046 Audits.—An audit of financial statements of a local government which is performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must be accompanied by an affidavit executed by the chair of the governing board of the local government, as a separate document, stating that the local government has complied with the provisions of s. 205.0535 and must be filed with the Auditor General or, in the event the local government has not complied with s. 205.0535, the affidavit shall instead include a description of the noncompliance and corrective action taken by the local government to correct the noncompliance and to prevent such noncompliance in the future.

Section 9. Paragraph (a) of subsection (2) of section 215.97, Florida Statutes, is amended to read:

215.97 Florida Single Audit Act.—

(2) As used in this section, the term:

(a) "Audit threshold" means the threshold amount used to determine when a state single audit or project-specific audit of a nonstate entity shall be conducted in accordance with this section. Each nonstate entity that expends a total amount of state financial assistance equal to or in excess of $750,000 in any fiscal year of such nonstate entity shall be required to have a state single audit or a project-specific audit for such fiscal year in accordance with the requirements of this section.

After consulting with the Executive Office of the Governor, the Department of Financial Services, and all state awarding agencies, the Auditor General shall periodically review the threshold amount for requiring audits under this section and may recommend any appropriate statutory change to revise the threshold amount in the annual report submitted to the Legislature pursuant to s. 11.45(7)(i) ~~s. 11.45(7)(h)~~.

Section 10. Paragraph (e) of subsection (1) of section 218.32, Florida Statutes, is amended to read:

218.32 Annual financial reports; local governmental entities.—

(1)

(e)1. Each local governmental entity that is not required to provide for an audit under s. 218.39 must submit the annual financial report to the department no later than 9 months after the end of the fiscal year. The department shall consult with the Auditor General in the development of the format of annual financial reports submitted pursuant to this paragraph. The format must include balance sheet information used by the Auditor General pursuant to s. 11.45(7)(g) ~~s. 11.45(7)(f)~~. The department must forward the financial information contained within the annual financial reports to the Auditor General in electronic form. This paragraph does not apply to housing authorities created under chapter 421.

2. The annual financial report filed by a dependent

special district or an independent special district shall specify separately:

a. The total number of district employees compensated in the last pay period of the district's fiscal year being reported.

b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year being reported.

c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency.

d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency.

e. Each construction project with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project.

3. The annual financial report of a dependent special district or an independent special district amending a final adopted budget under s. 189.016(6) must include a budget variance report based on the budget adopted under s. 189.016(4) before the beginning of the fiscal year being reported.

4. The annual financial report of an independent special district that imposes ad valorem taxes shall include the millage rate or rates imposed by the district, the total amount of ad

valorem taxes collected by or on behalf of the district, and the total amount of outstanding bonds issued by the district and the terms of such bonds.

5. The annual financial report of an independent special district that imposes non-ad valorem special assessments shall include the rate or rates of such assessments imposed by the district, the total amount of special assessments collected by or on behalf of the district, and the total amount of outstanding bonds issued by the district and the terms of such bonds.

Section 11. Subsection (8) of section 489.537, Florida Statutes, is amended to read:

489.537 Application of this part.—

(8) Persons licensed under this part are subject to ss. 205.0535(2) ~~ss. 205.0535(1)~~ and 205.065, as applicable.

Section 12. This act shall take effect July 1, 2025.

FLORIDA HOUSE OF REPRESENTATIVES
BILL ANALYSIS

This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.

BILL #: HB 503	**COMPANION BILL:** SB 1196 (Truenow)
TITLE: Local Business Taxes	**LINKED BILLS:** None
SPONSOR(S): Botana	**RELATED BILLS:** None

Committee References

Ways & Means	➤	Intergovernmental Affairs	➤	State Affairs
14 Y, 5 N		12 Y, 4 N		

SUMMARY

Effect of the Bill:

The bill creates a limitation on the amount of revenue a local government may receive from local business taxes based on the revenue the local government received in local Fiscal Year (FY) ending September 30, 2024, or September 30, 2025, whichever is greater. The bill provides for rate reductions, refunds, and reporting requirements to implement the revenue limitation.

Fiscal or Economic Impact:

The Revenue Estimating Conference estimates the bill would have no impact on state government revenues and would have a recurring impact on local government revenues of -$4.1 million dollars beginning in FY 2025-26.

JUMP TO SUMMARY ANALYSIS RELEVANT INFORMATION BILL HISTORY

ANALYSIS

EFFECT OF THE BILL:

The bill creates a limitation on the amount of revenue a local government may receive from local business taxes under Chapter 205, F.S., based on the revenue from those taxes that the local government received in the local Fiscal Year (FY) ending September 30, 2024, or ending September 30, 2025, whichever is greater (the "revenue base") (Section 6). If a local government receives more local business tax revenue than the revenue base allows, the local government must proportionally reduce its tax rates and must issue refunds or credits to taxpayers. The bill provides guidance on how those refunds and credits must be calculated and when they must occur (Sections 4-7). The bill provides that local business tax rate structures, classifications, and rates may not be increased or modified, other than to repeal them, after October 1, 2025 (Section 3), and makes conforming changes to other sections of Chapter 205, F.S., as needed.

The limitations created by the bill do not apply to local governments that impose a business tax measured by gross receipts from the sale of merchandise or services, or both, and do not apply to fiscally constrained counties, as defined in s. 218.67, F.S., or to any municipality within a fiscally constrained county, for any year in which the county meets that definition (Section 6).

The bill creates a new s. 205.046, F.S., which requires the local government's annual financial audit report to include an affidavit signed by the chair of the governing board of the local government stating the local government has complied with the requirements of s. 205.0535, F.S., as revised by the bill (Section 8). If the local government has not complied, the affidavit must include a description of the noncompliance and the corrective action taken by the local government to correct the noncompliance and prevent such noncompliance in the future. The bill requires the Auditor General to request evidence of corrective action from each local government not in compliance with s. 205.0535, F.S., and requires such local government to provide evidence of the initiation of corrective action within 45 days and evidence of completion of corrective action within 180 days after the date it is requested by the Auditor General (Section 2). The Auditor General must notify the Joint Legislative Auditing Committee if the local

government does not take corrective action within the specified timeframe or fails to comply with the Auditor General's request. (Section 1)

The bill is effective July 1, 2025.

FISCAL OR ECONOMIC IMPACT:

STATE GOVERNMENT:

The Revenue Estimating Conference estimates the bill would have no impact on state government revenues.

LOCAL GOVERNMENT:

The Revenue Estimating Conference estimates the bill would have a recurring impact on local government revenues of -$4.1 million dollars beginning in FY 2025-26.

PRIVATE SECTOR:

The bill will limit the total local business taxes paid by businesses, which in some jurisdictions may lead to lower taxes paid by each business.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

Local Business Taxes

The local business tax, authorized in Chapter 205, F.S., represents the fees charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government.[1] This tax does not refer to any regulatory fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.[2]

Local business taxes are sometimes colloquially referred to as "business tax receipts." The term "receipt" in this case means the document issued by the local governing authority, which bears the words "Local Business Tax Receipt" and evidences that the person in whose name the document is issued has complied with the provisions of Chapter 205, F.S., relating to the business tax.[3]

History of Local Business Taxes

Prior to 1972, the state imposed an occupational license tax and shared the revenues with the counties. Municipalities levied their own occupational license taxes pursuant to local ordinances or resolutions. Counties had no authority to levy an occupational license tax until October 1, 1972, when Chapter 72-306, Laws of Florida, repealed the state tax and authorized both counties and cities to impose an occupational tax at the state or city rate then in effect. In 1980, the legislature authorized counties and municipalities to increase rates by a specified percentage based on the rates then in effect.[4] In 1986, the legislature authorized Miami-Dade, Broward, Monroe, and Collier counties to increase their rates by an additional 50 percent, with the proceeds being dedicated to specified economic development activities.[5]

Effective January 1, 2007, the legislature changed the name of the Local Occupational License Tax to the Local Business Tax.[6] This was done in response to some individuals representing that the fact they had obtained an

[1] Sections 205.033, F.S., and 205.042, F.S.
[2] Section 205.022(5), F.S.
[3] Section 205.022(2), F.S.
[4] Chapter 80-274, L.O.F.
[5] Chapter 86-298, L.O.F.
[6] Chapter 2006-152, L.O.F.

"occupational license" under Chapter 205, F.S., conferred upon them some type of official proof of their competency to perform various repairs and services. The name change was intended to clarify that the payments made under Chapter 205, F.S., were taxes and not some type of regulatory fee.

New Tax Levies

A county or municipality that has not yet adopted a business tax ordinance or resolution may adopt a business tax ordinance pursuant to s. 205.0315, F.S. The tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented a local business tax.[7] If no adjacent local government has implemented a local business tax, or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented a local business tax in counties or municipalities that have a comparable population.[8]

Tax Base/Rate Restructuring

Currently, counties and municipalities with an existing local business tax may not reclassify businesses, professions, and occupations.[9] However, those counties and municipalities that underwent a reclassification and rate structure revision pursuant to s. 205.0535, F.S., prior to October 1, 1995, or during a window of time available from July 1, 2007, through October 1, 2008, for certain municipalities, may, every other year, increase or decrease by ordinance the rates of business taxes by up to 5 percent.[10] However, an increase may not be enacted by less than a majority plus one vote of the governing body.[11] A county or municipality is not prohibited from decreasing or repealing any authorized local business tax.[12]

Local Business Tax Revenues

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and any credit given for municipal business taxes, are apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's total population.[13] Within 15 days following the month of receipt, the apportioned revenues are sent to each governing authority; however, this provision does not apply to counties that have established a new rate structure pursuant to s. 205.0535, F.S.[14]

The tax proceeds are considered general revenue for the county or municipality. Additionally, county business tax proceeds may be used to oversee and implement a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.[15] The proceeds of the additional county business tax imposed pursuant to s. 205.033(6), F.S., must be distributed by the county's governing body to a designated organization or agency for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.[16]

In Local Fiscal Year (LFY) 2022-23, the most recent year for which preliminary data is available, counties collected a total of $51.5 million of local business tax revenue.[17] In that same LFY, municipalities collected a total of $167.2 million of local business tax revenue.[18]

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[7] Section 205.0315, F.S.
[8] *Id.*
[9] Section 205.0535, F.S.
[10] Section 205.0535(4), F.S.
[11] *Id.*
[12] *Id.*
[13] Section 205.033(4), F.S.
[14] Section 205.033(5), F.S.
[15] Section 205.033(7), F.S.
[16] Section 205.033(6)(b), F.S.
[17] Revenue Estimating Conference Workpapers for HB 503, Impact Conference dated February 28, 2025, available at https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page67-78.pdf (last visited March 8, 2025).
[18] *Id.*

Administrative Procedures

In order to levy a business tax, the governing body must first give at least 14 days of public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction as defined by law.[19] The public notice must contain the proposed classifications and rates applicable to the business tax.[20] A number of other conditions for levy are imposed on counties and municipalities.[21]

The governing body of a municipality that levies the tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax.[22] The governing body of a county that levies the tax may make the same request of a municipality.[23] However, before any local government issues any business receipts on behalf of another local government, those governments must adopt an interlocal agreement.[24] All business tax receipts are sold by the appropriate tax collector beginning July 1 of each year.[25] The taxes are due and payable on or before September 30 of each year, and the receipts expire on September 30 of the succeeding year.[26] In several situations, administrative penalties are also imposed.[27]

Local Government Financial Reports and Audits

Annual Financial Reports

Florida law requires all units of local government to complete annual financial reports and annual financial audit reports. Each unit of local government must submit its annual financial report to the Department of Financial Services (DFS) within nine months of the completion of its FY.[28] A unit of local government required to have a financial audit conducted must also file a copy of the audit report along with its annual financial report within the same time period.[29] If a local government fails to file a completed annual financial report within the required period, DFS must notify the Joint Legislative Auditing Committee.[30]

Annual Financial Audits

Each county and each municipality with revenues or total expenditures and expenses exceeding $250,000 must have an annual financial audit prepared by an independent certified public accountant, unless the local government has been notified before the start of the FY that the Auditor General will conduct a financial audit for that year.[31] Municipalities with revenues (or a total of expenditures and expenses) between $100,000 and $250,000 are required to conduct a financial audit every three years.[32] The financial audit must be performed according to specific statutory criteria and the rules of the Auditor General.[33]

The auditor is required to prepare an audit report in accordance with the rules of the Auditor General.[34] The audit report must be filed with the Auditor General within 45 days after delivery of the audit report to the governing body of the audited entity, but no later than nine months after the end of the audited entity's FY. [35] The audit report must include a written statement describing corrective actions to be taken in response to each of the auditor's recommendations included in the audit report.

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[19] Sections 205.033, F.S., and 205.042, F.S.
[20] *Id.*
[21] Sections 205.033, F.S., and 205.043, F.S.
[22] Section 205.045, F.S.
[23] *Id.*
[24] *Id.*
[25] Section 205.053, F.S.
[26] *Id.*
[27] *Id.*
[28] Section 218.32(1)(d), F.S.
[29] Section 218.32(1)(f), F.S.
[30] Section 218.32(1)(d), F.S.
[31] Section 218.39(1)(a) and (b), F.S.
[32] Section 218.39(1)(g), F.S.
[33] Section 218.39(2)-(7), F.S. *See* Report No. 2025-051, Review of Local Governmental Entity 2022-23 Fiscal Year Audit Reports (November 2024), at https://flauditor.gov/pages/pdf_files/2025-051.pdf (last visited March 8, 2025), for information regarding audits of local governments.
[34] Section 218.39(7), F.S.
[35] Section 218.39(7), F.S.

The Auditor General must notify the Joint Legislative Auditing Committee of any audit report prepared pursuant to s. 218.39, F.S., which indicates that an audited entity has failed to take full corrective action in response to a recommendation that was included in the two preceding financial audit reports.[36]

Joint Legislative Auditing Committee

The Joint Legislative Auditing Committee is a joint committee of the Florida Legislature, established by the Joint Rules of the Florida Legislature and s. 11.40, F.S., that is tasked with continuous oversight of government operations through the auditing and review activities of the Auditor General and the Office of Program Policy Analysis and Government Accountability (OPPAGA).[37] After receiving a notification from the Auditor General, the Joint Legislative Auditing Committee may direct the governing body of the audited entity to provide a written statement to the committee explaining why full corrective action has not been taken or, if the governing body intends to take full corrective action, describing the corrective action to be taken and when it will occur.[38] If the Joint Legislative Auditing Committee determines that the written statement is not sufficient, it may require the chair of an audited entity or the chair's designee to appear before the committee.[39] If the Joint Legislative Auditing Committee determines that an audited entity has failed to take full corrective action for which there is no justifiable reason for not taking such action or has failed to comply with committee requests made pursuant to this section, the committee may proceed in accordance with s. 11.40(2), F.S.[40]

Section 11.40, F.S., governs the Joint Legislative Auditing Committee, including the scope of its authority and actions it may take in specified circumstances. In the case of a local governmental entity or district school board, these actions include, but are not limited to, directing the Department of Revenue (DOR) and DFS to withhold any funds not pledged for bond debt service satisfaction that are payable to such entity until the entity complies with the law.[41]

BILL HISTORY

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
Ways & Means Committee	14 Y, 5 N	3/13/2025	Aldridge	Berg
Intergovernmental Affairs Subcommittee	12 Y, 4 N	3/19/2025	Darden	Darden
State Affairs Committee				

[36] Section 218.39(8), F.S.
[37] Section 11.40, F.S., *See also,* Joint Legislative Auditing Committee, http://www.leg.state.fl.us/cgi-bin/View_Page.pl?File=about.cfm&Directory=committees/joint/Jcla/&Tab=committees (last visited March 8, 2025).
[38] Section 218.39(8)(a), F.S.
[39] Section 218.39(8)(b), F.S.
[40] Section 218.39(8)(c), F.S.
[41] Section 11.40(2)(a), F.S.

to have been repealed during this time period (e.g., Alachua County and the City of Archer, Alachua County) were excluded from the analysis.

Based on verified local revenues reported by DFS as of January 21, 2025, 35 counties and 271 municipalities had LBT revenues totaling $51.5 million and $167.2 million, respectively, in LFY 2022-23.[1] However, it should be noted that AFR data for two counties and 48 municipalities had not yet been reported as of that date, so total LBT revenues for LFY 2022-23 may be underreported.

Using each jurisdiction's reported LBT revenues for LFYs 2014-14 through 2022-23, a Compound Annual Growth Rate (CAGR) was calculated. Due to the lack of reported LBT revenues for some local governments for the entire time period (e.g., Collier County and City of High Springs, Alachua County), CAGRs based on the available fiscal years' data were calculated.

Using each local government's calculated CAGR, LBT revenues were projected into the forecast period. The greater of each local government's projected LFY 2023-24 or 2024-25 LBT revenue amount was designated as the new ***revenue base*** for that jurisdiction. If the jurisdiction had projected LFY 2025-26 through 2028-29 LBT revenues that exceeded the new ***revenue base***, then those figures are reflected as negative dollar amounts in LFY 2026-27 through 2029-30. These negative dollar figures reflect the estimated LBT revenue losses within these jurisdictions since those revenues would need to be refunded to the payers of the local business taxes.

<u>High Impact</u>
The same data and procedure were used with one exception. Each local government's CAGR was calculated using the jurisdiction's reported LBT revenues for the time period of LFYs 2019-20 through 2022-23, rather than LFYs 2014-15 through 2022-23.

Section 4: Proposed Revenue Impact – Millions

	High		Middle		Low	
Local FY	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0	0			0	0
2026-27	(13.5)	(13.5)			(4.2)	(4.2)
2027-28	(32.8)	(32.8)			(8.8)	(8.8)
2028-29	(61.4)	(61.4)			(13.8)	(13.8)
2029-30	(104.9)	(104.9)			(19.4)	(19.4)

Revenue Distribution: Local funds only.

Section 5: Consensus Estimate (Adopted: 02/28/2025) The Conference adopted the low estimate. The Conference notes the adopted impact is highly dependent upon the time period chosen to determine growth rates. While the Conference believes the time period chosen is reasonable, had a different period been chosen, the impact would be different.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	0.0	0.0	0.0	0.0	(4.1)	0.0	(4.1)
2026-27	0.0	0.0	0.0	0.0	(4.2)	(4.2)	(4.2)	(4.2)
2027-28	0.0	0.0	0.0	0.0	(7.7)	(7.7)	(7.7)	(7.7)
2028-29	0.0	0.0	0.0	0.0	(12.6)	(12.6)	(12.6)	(12.6)
2029-30	0.0	0.0	0.0	0.0	(18.0)	(18.0)	(18.0)	(18.0)

[1] Reported county and municipal LBT revenues for LFYs 1993-2023, as compiled by the Office of Economic and Demographic Research, available at https://edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm (last updated 1/24/2025 and 1/27/2025, respectively).

2024 HB 503 Local Business Tax - Low Impact

Issue: Creates a new limitation on the amount of revenue that a local government may receive from local business taxes under Chapter 205, F.S.

Reported County Local Business Tax Revenues

Local Fiscal Years Ended September 30, 2015 - 2023

Calculation of CAGR and Revenues in the Forecast Period

Local Revenue Impact

Negative Dollar Figures Reflect Amounts To Be Refunded

County	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	CAGR	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	New Revenue Base	2026-27	2027-28	2028-29	2029-30
Alachua	$ 221,217	$ 211,063	$ 198,432	$ 193,380	$ 35,746	$ -	$ -	$ -	$ -													
Bay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -													
Brevard	$ 517,815	$ 516,283	$ 488,848	$ 516,209	$ 523,099	$ 514,737	$ 493,020	$ 456,950	$ 450,781	-0.017	$ 443,036	$ 435,425	$ 427,944	$ 420,592	$ 413,366	$ 406,264	$ 399,285	$ 443,036	$ -	$ -	$ -	$ -
Broward	$ 717,000	$ 1,201,000	$ 897,000	$ 1,002,000	$ 989,372	$ 965,210	***$ 1,143,346***	***$ 1,040,337***	***$ 1,083,724***	0.053	$ 1,141,152	$ 1,201,624	$ 1,265,300	$ 1,332,350	$ 1,402,954	$ 1,477,299	$ 1,555,583	$ 1,201,624	$ (63,676)	$ (130,726)	$ (201,330)	$ (275,675)
Charlotte	$ 615,777	$ 435,339	$ 465,763	$ 430,911	$ 487,808	$ 400,054	$ 459,140	$ 365,650	$ 433,259	-0.043	$ 414,632	$ 396,806	$ 379,747	$ 363,421	$ 347,796	$ 332,844	$ 318,534	$ 414,632	$ -	$ -	$ -	$ -
Citrus	$ 173,760	$ 168,420	$ 164,907	$ 177,578	$ 169,275	$ 176,815	$ 190,926	$ 175,963	$ 140,694	-0.026	$ 137,030	$ 133,462	$ 129,986	$ 126,601	$ 123,305	$ 120,094	$ 116,966	$ 137,030	$ -	$ -	$ -	$ -
Clay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -													
Collier	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 645,978	$ 684,574	0.060	$ 725,476	$ 768,822	$ 814,758	$ 863,438	$ 915,027	$ 969,698	$ 1,027,636	$ 768,822	$ (45,936)	$ (94,616)	$ (146,205)	$ (200,876)
Escambia	$ 631,898	$ 278,499	$ 476,505	$ 487,451	$ 510,719	$ 497,365	$ 695,393	$ 504,657	$ 483,758	-0.033	$ 467,871	$ 452,505	$ 437,644	$ 423,271	$ 409,370	$ 395,926	$ 382,923	$ 467,871	$ -	$ -	$ -	$ -
Flagler	$ 4,719	$ 5,023	$ 4,735	$ 5,396	$ 7,510	$ 8,378	$ 5,355	$ 214,250	$ 229,892	0.073	$ 246,676	$ 264,685	$ 284,010	$ 304,745	$ 326,993	$ 350,867	$ 376,483	$ 264,685	$ (19,324)	$ (40,059)	$ (62,308)	$ (86,181)
Hernando	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -													
Hillsborough	$ 2,172,559	$ 1,860,630	$ 1,587,403	$ 1,687,710	$ 1,675,285	$ 1,653,540	$ 1,628,000	$ 1,445,000	$ 1,894,137	-0.017	$ 1,861,943	$ 1,830,296	$ 1,799,187	$ 1,768,607	$ 1,738,546	$ 1,708,997	$ 1,679,949	$ 1,861,943	$ -	$ -	$ -	$ -
Indian River	$ 172,752	$ 175,565	$ 169,627	$ 176,395	$ 172,390	$ 170,663	$ 177,160	$ 173,079	$ 172,430	0.000	$ 172,390	$ 172,350	$ 172,309	$ 172,269	$ 172,229	$ 172,189	$ 172,149	$ 172,390	$ -	$ -	$ -	$ -
Lake	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -													
Lee	$ 927,003	$ 926,899	$ 887,561	$ 971,812	$ 985,196	$ 932,590	$ 927,646	$ 831,168	$ 865,726	-0.009	$ 858,357	$ 851,050	$ 843,806	$ 836,624	$ 829,502	$ 822,441	$ 815,441	$ 858,357	$ -	$ -	$ -	$ -
Leon	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -													
Manatee	$ 8,000	$ 7,000	$ 7,000	$ 7,000	$ 6,000	$ 4,000	$ 2,000	$ 6,000	$ 3,000	-0.115	$ 2,654	$ 2,348	$ 2,077	$ 1,837	$ 1,625	$ 1,438	$ 1,272	$ 2,654	$ -	$ -	$ -	$ -
Marion	$ 147,232	$ 103,468	$ 77,125	$ 48,671	$ 63,755	$ 62,510	$ 75,800	$ 41,230	$ 42,910	-0.143	$ 36,781	$ 31,528	$ 27,025	$ 23,165	$ 19,857	$ 17,021	$ 14,590	$ 36,781	$ -	$ -	$ -	$ -
Martin	$ 264,256	$ 283,661	$ 264,561	$ 253,910	$ 258,598	$ 249,321	$ 230,113	$ 197,318	$ 202,060	-0.033	$ 195,394	$ 188,949	$ 182,716	$ 176,688	$ 170,860	$ 165,224	$ 159,773	$ 195,394	$ -	$ -	$ -	$ -
Miami-Dade	$ 11,734,864	$ 11,884,162	$ 11,804,252	$ 12,679,585	$ 13,134,740	$ 12,525,233	***$ 16,818,130***	***$ 13,211,725***	***$ 13,445,000***	0.017	$ 13,675,592	$ 13,910,140	$ 14,148,710	$ 14,391,371	$ 14,638,195	$ 14,889,252	$ 15,144,614	$ 13,910,140	$ (238,570)	$ (481,232)	$ (728,055)	$ (979,112)
Monroe	$ 423,046	$ 485,615	$ 487,491	$ 559,504	$ 549,451	$ 522,456	$ 541,755	$ 548,920	$ 521,849	0.027	$ 535,722	$ 549,964	$ 564,584	$ 579,593	$ 595,002	$ 610,819	$ 627,058	$ 549,964	$ (14,620)	$ (29,630)	$ (45,038)	$ (60,855)
Nassau	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -													
Okaloosa	$ 324,402	$ 283,877	$ 304,577	$ 215,021	$ 285,849	$ 289,320	$ 384,716	$ 306,309	$ 308,415	-0.006	$ 306,473	$ 304,543	$ 302,625	$ 300,719	$ 298,826	$ 296,944	$ 295,074	$ 306,473	$ -	$ -	$ -	$ -
Orange	$ 2,809,953	$ 2,879,527	$ 2,700,365	$ 2,709,948	$ 2,877,598	$ 2,735,933	$ 2,673,858	$ 2,401,364	$ 2,612,102	-0.009	$ 2,588,371	$ 2,564,855	$ 2,541,554	$ 2,518,464	$ 2,495,583	$ 2,472,911	$ 2,450,444	$ 2,588,371	$ -	$ -	$ -	$ -
Osceola	$ 487,518	$ 391,888	$ 397,636	$ 460,995	$ 402,325	$ 415,657	$ 486,446	$ 368,909	$ 377,118	-0.032	$ 365,206	$ 353,671	$ 342,499	$ 331,681	$ 321,204	$ 311,059	$ 301,233	$ 365,206	$ -	$ -	$ -	$ -
Palm Beach	$ 1,950,790	$ 1,902,568	$ 2,301,881	$ 2,599,195	$ 2,317,741	$ 2,272,334	$ 2,321,783	$ 2,389,963	$ 2,575,034	0.035	$ 2,665,965	$ 2,760,108	$ 2,857,575	$ 2,958,484	$ 3,062,956	$ 3,171,117	$ 3,283,098	$ 2,760,108	$ (97,467)	$ (198,376)	$ (302,848)	$ (411,009)
Pasco	$ 159,275	$ 102,775	$ 424,140	$ 463,280	$ 472,465	$ 460,560	$ 398,111	$ 411,249	$ 404,504	0.124	$ 454,485	$ 510,642	$ 573,738	$ 644,630	$ 724,281	$ 813,775	$ 914,326	$ 510,642	$ (63,096)	$ (133,988)	$ (213,639)	$ (303,133)
Pinellas	$ -	$ -	$ -	$ 863,377	$ 904,456	$ 838,613	$ -	$ -	$ -													
Polk	$ 1,241,424	$ 1,216,024	$ 1,172,684	$ 1,225,053	$ 1,227,529	$ 1,161,227	$ 1,165,731	$ 1,284,681	$ 1,322,209	0.008	$ 1,332,670	$ 1,343,214	$ 1,353,841	$ 1,364,552	$ 1,375,348	$ 1,386,229	$ 1,397,197	$ 1,343,214	$ (10,627)	$ (21,338)	$ (32,134)	$ (43,016)
St. Johns	$ -	$ -	$ -	$ 827	$ 1,092	$ 1,070	$ 316,888	$ 326,454	$ 341,995	0.039	$ 355,285	$ 369,091	$ 383,434	$ 398,334	$ 413,814	$ 429,894	$ 446,600	$ 369,091	$ (14,343)	$ (29,243)	$ (44,722)	$ (60,803)
St. Lucie	$ 83,911	$ 82,622	$ 81,524	$ 86,807	$ 84,756	$ 83,320	$ 86,436	$ 81,880	$ 80,973	-0.004	$ 80,613	$ 80,255	$ 79,898	$ 79,543	$ 79,189	$ 78,837	$ 78,487	$ 80,613	$ -	$ -	$ -	$ -
Santa Rosa	$ 135,907	$ 136,202	$ 137,458	$ 138,129	$ 141,291	$ 132,823	$ 143,305	$ 138,061	$ 140,381	0.004	$ 140,951	$ 141,522	$ 142,096	$ 142,673	$ 143,252	$ 143,833	$ 144,416	$ 141,522	$ (574)	$ (1,151)	$ (1,729)	$ (2,311)
Sarasota	$ 615,889	$ 628,200	$ 601,877	$ 641,020	$ 625,161	$ 556,321	$ 678,593	$ 590,230	$ 649,584	0.007	$ 653,923	$ 658,292	$ 662,690	$ 667,117	$ 671,573	$ 676,060	$ 680,576	$ 658,292	$ (4,398)	$ (8,825)	$ (13,281)	$ (17,768)
Seminole	$ 454,699	$ 486,945	$ 448,327	$ 467,380	$ 455,094	$ 412,453	$ 456,785	$ 400,478	$ 426,194	-0.008	$ 422,759	$ 419,351	$ 415,972	$ 412,619	$ 409,293	$ 405,994	$ 402,722	$ 422,759	$ -	$ -	$ -	$ -
Sumter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -													
Volusia	$ 272,136	$ 251,910	$ 252,654	$ 262,831	$ 251,061	$ 271,314	$ -	$ 256,840	$ 255,826	-0.008	$ 253,857	$ 251,904	$ 249,965	$ 248,041	$ 246,132	$ 244,238	$ 242,359	$ 253,857	$ -	$ -	$ -	$ -
Walton	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -													
Statewide Total	**$ 27,267,802**	**$ 26,905,165**	**$ 26,804,333**	**$ 29,331,375**	**$ 29,615,362**	**$ 28,313,817**	**$ 32,500,436**	**$ 28,814,643**	**$ 30,148,129**		**$ 30,535,266**	**$ 30,947,402**	**$ 31,385,689**	**$ 31,851,430**	**$ 32,346,079**	**$ 32,871,262**	**$ 33,428,787**	**$ 31,085,472**	**$ (572,631)**	**$ (1,169,183)**	**$ (1,791,290)**	**$ (2,440,738)**
% Change	**-**	**-1.3%**	**-0.4%**	**9.4%**	**1.0%**	**-4.4%**	**14.8%**	**-11.3%**	**4.6%**													
# Reporting	**26**	**26**	**26**	**28**	**28**	**27**	**25**	**27**	**27**													

Note: The reported Local Business Tax (LBT) revenues for Broward and Miami-Dade counties in LFYs 2020-21 through 2022-23 exclude any LBT revenues that were reported in the Custodial Fund column to the Annual Financial Report. LFY 2020-21 was the first year of Custodial Fund reporting, which is used to account for assets held by a government in a purely custodial capacity.

Data Source: Florida Department of Financial Services.

2024 HB 503 Local Business Tax - Low Impact

Issue: Creates a new limitation on the amount of revenue that a local government may receive from local business taxes under Chapter 205, F.S.

Reported Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 2015 - 2023

Calculation of CAGR and Revenues in the Forecast Period

Local Revenue Impact

Negative Dollar Figures Reflect Amounts To Be Refunded

Municipality	County	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	CAGR	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	New Revenue Base	2026-27	2027-28	2028-29	2029-30
Alachua	Alachua	$ 49,645	$ 48,398	$ 48,649	$ 49,970	$ 51,497	$ 47,733	$ 39,549	$ 48,153	$ 42,317	-0.020			$ 41,481	$ 40,661	$ 39,857	$ 39,069	$ 38,297	$ 37,540	$ 36,798	$ 41,481	$ -	$ -	$ -	$ -
Archer	Alachua	$ 3,393	$ 3,260	$ 2,252	$ 7,021	$ -	$ -	$ -	$ -	$ -															
Gainesville	Alachua	$ 812,107	$ 833,836	$ 906,880	$ 917,679	$ 897,459	$ 589,185	$ 1,143,210	$ 876,784	$ 844,848	0.005			$ 849,032	$ 853,237	$ 857,463	$ 861,710	$ 865,978	$ 870,267	$ 874,577	$ 853,237	$ (4,226)	$ (8,473)	$ (12,741)	$ (17,030)
Hawthorne	Alachua	$ 3,597	$ 3,856	$ 5,646	$ 5,692	$ 5,861	$ 6,113	$ 5,864	$ 5,584	$ -	0.065		$ 5,946	$ 6,332	$ 6,742	$ 7,179	$ 7,645	$ 8,141	$ 8,669	$ 9,231	$ 6,742	$ (437)	$ (903)	$ (1,398)	$ (1,926)
High Springs	Alachua	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,587	$ 20,336	$ -	-0.173		$ 16,820	$ 13,912	$ 11,507	$ 9,517	$ 7,872	$ 6,511	$ 5,385	$ 4,454	$ 13,912	$ -	$ -	$ -	$ -
La Crosse	Alachua	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Micanopy	Alachua	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,970	$ 2,360	$ -	-0.661		$ 799	$ 271	$ 92	$ 31	$ 11	$ 4	$ 1	$ 0	$ 271	$ -	$ -	$ -	$ -
Newberry	Alachua	$ 35,170	$ 32,530	$ 205,434	$ 41,995	$ 31,093	$ 28,937	$ 43,976	$ 23,131	$ 54,432	0.056			$ 57,486	$ 60,712	$ 64,119	$ 67,717	$ 71,516	$ 75,529	$ 79,767	$ 60,712	$ (3,407)	$ (7,005)	$ (10,804)	$ (14,817)
Waldo	Alachua	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Callaway	Bay	$ 15,717	$ 17,545	$ 19,545	$ 19,790	$ 16,402	$ 17,599	$ 15,433	$ 15,998	$ 16,571	0.007			$ 16,681	$ 16,792	$ 16,903	$ 17,015	$ 17,128	$ 17,242	$ 17,356	$ 16,792	$ (111)	$ (224)	$ (337)	$ (450)
Lynn Haven	Bay	$ 123,176	$ 124,264	$ 112,897	$ 116,703	$ 97,310	$ 96,058	$ 110,663	$ -	$ -															
Mexico Beach	Bay	$ -	$ -	$ -	$ -	$ -	$ 29,987	$ 4,386	$ 4,512	$ -	-0.612		$ 1,750	$ 679	$ 263	$ 102	$ 40	$ 15	$ 6	$ 2	$ 679	$ -	$ -	$ -	$ -
Parker	Bay	$ 26,606	$ 21,025	$ 28,824	$ 26,580	$ 16,077	$ 16,694	$ 15,267	$ 17,418	$ -	-0.059		$ 16,395	$ 15,432	$ 14,526	$ 13,673	$ 12,870	$ 12,114	$ 11,403	$ 10,733	$ 15,432	$ -	$ -	$ -	$ -
Springfield	Bay	$ 45,087	$ 12,304	$ 27,515	$ 15,170	$ 13,467	$ 17,023	$ 25,568	$ 13,542	$ 19,911	-0.097			$ 17,977	$ 16,231	$ 14,655	$ 13,232	$ 11,947	$ 10,786	$ 9,739	$ 17,977	$ -	$ -	$ -	$ -
Cape Canaveral	Brevard	$ 61,371	$ 72,839	$ 81,116	$ 70,509	$ 73,040	$ 99,851	$ 133,645	$ 54,040	$ 64,334	0.006			$ 64,714	$ 65,097	$ 65,482	$ 65,869	$ 66,258	$ 66,650	$ 67,044	$ 65,097	$ (385)	$ (772)	$ (1,161)	$ (1,553)
Cocoa	Brevard	$ 172,454	$ 174,425	$ 172,705	$ 159,609	$ 165,152	$ 146,640	$ 142,779	$ -	$ -															
Cocoa Beach	Brevard	$ 142,938	$ 173,032	$ 162,013	$ 158,528	$ 156,620	$ 135,442	$ 153,124	$ 139,706	$ 110,608	-0.032			$ 107,119	$ 103,740	$ 100,468	$ 97,298	$ 94,229	$ 91,257	$ 88,378	$ 107,119	$ -	$ -	$ -	$ -
Grant-Valkaria	Brevard	$ 1,599	$ 1,009	$ 2,120	$ 1,694	$ 1,025	$ 1,547	$ 1,925	$ -	$ -															
Indialantic	Brevard	$ 31,329	$ 30,188	$ 30,787	$ 31,038	$ 29,173	$ 30,602	$ 29,823	$ 30,882	$ 31,234	0.000			$ 31,222	$ 31,210	$ 31,198	$ 31,187	$ 31,175	$ 31,163	$ 31,151	$ 31,222	$ -	$ -	$ -	$ -
Indian Harbour Beach	Brevard	$ 39,581	$ 39,918	$ 38,527	$ 35,682	$ 34,940	$ 33,842	$ 11,717	$ 32,731	$ 34,904	-0.016			$ 34,360	$ 33,824	$ 33,296	$ 32,777	$ 32,266	$ 31,763	$ 31,267	$ 34,360	$ -	$ -	$ -	$ -
Malabar	Brevard	$ 19,466	$ 21,063	$ 20,720	$ 19,122	$ 18,633	$ 20,963	$ 19,513	$ 20,026	$ 22,420	0.018			$ 22,819	$ 23,226	$ 23,640	$ 24,061	$ 24,490	$ 24,926	$ 25,370	$ 23,226	$ (414)	$ (835)	$ (1,264)	$ (1,700)
Melbourne	Brevard	$ 1,044,875	$ 1,040,402	$ 1,049,559	$ 1,053,892	$ 1,026,588	$ 1,006,898	$ 982,387	$ 1,003,574	$ 991,521	-0.007			$ 985,046	$ 978,614	$ 972,223	$ 965,875	$ 959,567	$ 953,301	$ 947,076	$ 985,046	$ -	$ -	$ -	$ -
Melbourne Beach	Brevard	$ 16,219	$ 17,584	$ 14,873	$ 11,146	$ -	$ 12,866	$ 12,928	$ 11,760	$ 14,968	-0.010			$ 14,819	$ 14,671	$ 14,524	$ 14,379	$ 14,236	$ 14,093	$ 13,953	$ 14,819	$ -	$ -	$ -	$ -
Melbourne Village	Brevard	$ 4,356	$ 5,070	$ 5,166	$ 5,229	$ 4,290	$ -	$ 5,702	$ 7,195	$ 6,383	0.049			$ 6,695	$ 7,023	$ 7,366	$ 7,727	$ 8,105	$ 8,501	$ 8,917	$ 7,023	$ (344)	$ (704)	$ (1,082)	$ (1,478)
Palm Bay	Brevard	$ 538,311	$ 549,226	$ 550,188	$ 566,239	$ 563,298	$ 553,645	$ 525,471	$ 525,198	$ 535,833	-0.001			$ 535,524	$ 535,215	$ 534,907	$ 534,598	$ 534,290	$ 533,982	$ 533,674	$ 535,524	$ -	$ -	$ -	$ -
Palm Shores	Brevard	$ 13,822	$ 15,737	$ 18,119	$ 16,653	$ 16,775	$ 19,836	$ 13,630	$ 31,976	$ 16,966	0.026			$ 17,406	$ 17,858	$ 18,321	$ 18,797	$ 19,285	$ 19,785	$ 20,298	$ 17,858	$ (463)	$ (939)	$ (1,427)	$ (1,927)
Rockledge	Brevard	$ 202,309	$ 48,140	$ 169,644	$ 182,797	$ 252,914	$ 166,338	$ 171,132	$ 167,357	$ 163,756	-0.026			$ 159,485	$ 155,325	$ 151,274	$ 147,329	$ 143,486	$ 139,744	$ 136,099	$ 159,485	$ -	$ -	$ -	$ -
Satellite Beach	Brevard	$ 50,817	$ 40,597	$ 48,583	$ 42,674	$ 49,651	$ 31,444	$ 31,184	$ 38,948	$ 53,138	0.006			$ 53,435	$ 53,735	$ 54,035	$ 54,338	$ 54,642	$ 54,948	$ 55,256	$ 53,735	$ (301)	$ (603)	$ (908)	$ (1,213)
Titusville	Brevard	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
West Melbourne	Brevard	$ 219,249	$ 253,317	$ 234,465	$ 245,338	$ 244,094	$ 232,289	$ 136,320	$ 268,345	$ 276,292	0.029			$ 284,395	$ 292,736	$ 301,321	$ 310,158	$ 319,255	$ 328,618	$ 338,256	$ 292,736	$ (8,585)	$ (17,423)	$ (26,519)	$ (35,882)
Coconut Creek	Broward	$ 298,203	$ 292,600	$ 299,366	$ 286,661	$ 349,674	$ 291,780	$ 305,146	$ 381,098	$ 305,281	0.003			$ 306,177	$ 307,077	$ 307,978	$ 308,883	$ 309,790	$ 310,700	$ 311,612	$ 307,077	$ (902)	$ (1,806)	$ (2,713)	$ (3,623)
Cooper City	Broward	$ 498,936	$ 475,610	$ 487,291	$ 526,722	$ 487,455	$ 417,894	$ 362,043	$ 287,134	$ 355,730	-0.041			$ 341,000	$ 326,881	$ 313,346	$ 300,371	$ 287,934	$ 276,012	$ 264,583	$ 341,000	$ -	$ -	$ -	$ -
Coral Springs	Broward	$ 1,075,826	$ 1,137,568	$ 1,127,204	$ 1,175,659	$ 1,283,248	$ 1,175,550	$ 1,153,218	$ 991,984	$ 1,511,605	0.043			$ 1,577,249	$ 1,645,744	$ 1,717,214	$ 1,791,787	$ 1,869,599	$ 1,950,790	$ 2,035,507	$ 1,645,744	$ (71,470)	$ (146,043)	$ (223,855)	$ (305,046)
Dania Beach	Broward	$ 651,699	$ 625,080	$ 680,893	$ 661,667	$ 702,400	$ 629,179	$ 543,240	$ 575,905	$ 541,485	-0.055			$ 511,681	$ 483,517	$ 456,903	$ 431,754	$ 407,990	$ 385,533	$ 364,313	$ 511,681	$ -	$ -	$ -	$ -
Davie	Broward	$ 981,726	$ 980,397	$ 1,051,268	$ 1,126,180	$ 1,184,787	$ 1,236,303	$ 1,171,989	$ 1,188,251	$ 1,177,784	0.023			$ 1,204,897	$ 1,232,635	$ 1,261,011	$ 1,290,040	$ 1,319,738	$ 1,350,119	$ 1,381,200	$ 1,232,635	$ (28,376)	$ (57,405)	$ (87,103)	$ (117,484)
Deerfield Beach	Broward	$ 921,090	$ 439,720	$ 688,530	$ 695,877	$ 720,653	$ 1,212,036	$ 245,815	$ 729,249	$ -	-0.033		$ 705,320	$ 682,177	$ 659,793	$ 638,143	$ 617,204	$ 596,952	$ 577,364	$ 558,419	$ 682,177	$ -	$ -	$ -	$ -
Fort Lauderdale	Broward	$ 2,404,236	$ 2,968,455	$ 2,910,633	$ 3,013,524	$ 3,159,476	$ 2,945,726	$ 3,196,486	$ 2,782,954	$ 3,463,682	0.047			$ 3,625,418	$ 3,794,707	$ 3,971,900	$ 4,157,368	$ 4,351,496	$ 4,554,689	$ 4,767,370	$ 3,794,707	$ (177,194)	$ (362,661)	$ (556,789)	$ (759,982)
Hallandale Beach	Broward	$ 435,455	$ 344,885	$ 390,064	$ 398,253	$ 395,623	$ 424,292	$ 406,722	$ 546,002	$ 478,210	0.012			$ 483,841	$ 489,539	$ 495,304	$ 501,137	$ 507,038	$ 513,009	$ 519,050	$ 489,539	$ (5,765)	$ (11,598)	$ (17,499)	$ (23,470)
Hillsboro Beach	Broward	$ 2,005	$ 1,964	$ 1,826	$ 2,039	$ 1,994	$ 2,071	$ 2,107	$ 1,237	$ 3,027	0.053			$ 3,187	$ 3,355	$ 3,533	$ 3,719	$ 3,916	$ 4,123	$ 4,341	$ 3,355	$ (177)	$ (364)	$ (560)	$ (767)
Hollywood	Broward	$ 1,991,371	$ 2,050,848	$ 2,162,226	$ 2,400,528	$ 2,379,533	$ 2,253,753	$ 2,578,616	$ 2,467,053	$ 2,450,337	0.026			$ 2,514,693	$ 2,580,740	$ 2,648,521	$ 2,718,083	$ 2,789,471	$ 2,862,734	$ 2,937,922	$ 2,580,740	$ (67,781)	$ (137,343)	$ (208,731)	$ (281,994)
Lauderdale Lakes	Broward	$ 162,156	$ 236,762	$ 192,157	$ 268,858	$ 264,165	$ 186,962	$ 291,764	$ 31,254	$ 792,106	0.219			$ 965,805	$ 1,177,595	$ 1,435,827	$ 1,750,687	$ 2,134,591	$ 2,602,681	$ 3,173,418	$ 1,177,595	$ (258,232)	$ (573,092)	$ (956,996)	$ (1,425,087)
Lauderdale-by-the-Sea	Broward	$ 68,016	$ 59,992	$ 78,146	$ 84,376	$ 85,379	$ 85,765	$ 88,606	$ 91,314	$ 120,599	0.074			$ 129,549	$ 139,164	$ 149,492	$ 160,587	$ 172,505	$ 185,308	$ 199,060	$ 139,164	$ (10,328)	$ (21,423)	$ (33,341)	$ (46,144)
Lauderhill	Broward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Lazy Lake	Broward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Lighthouse Point	Broward	$ 67,587	$ 74,103	$ 74,038	$ 75,257	$ 84,813	$ 81,038	$ 93,143	$ 95,724	$ 122,273	0.077			$ 131,678	$ 141,807	$ 152,715	$ 164,462	$ 177,112	$ 190,735	$ 205,407	$ 141,807	$ (10,908)	$ (22,655)	$ (35,305)	$ (48,928)
Margate	Broward	$ 306,117	$ 306,019	$ 299,776	$ 303,225	$ 306,981	$ 307,156	$ 278,325	$ 304,909	$ 312,504	0.003			$ 313,312	$ 314,121	$ 314,933	$ 315,747	$ 316,563	$ 317,382	$ 318,202	$ 314,121	$ (812)	$ (1,626)	$ (2,442)	$ (3,260)
Miramar	Broward	$ 1,573,527	$ 1,788,184	$ 2,072,694	$ 2,037,554	$ 2,108,978	$ 2,126,283	$ 2,129,634	$ 2,326,057	$ 1,762,154	0.014			$ 1,787,270	$ 1,812,743	$ 1,838,580	$ 1,864,785	$ 1,891,363	$ 1,918,320	$ 1,945,662	$ 1,812,743	$ (25,837)	$ (52,042)	$ (78,620)	$ (105,577)
North Lauderdale	Broward	$ 287,181	$ 245,219	$ 366,650	$ 463,701	$ 299,818	$ 448,627	$ 583,394	$ 563,298	$ 694,308	0.117			$ 775,312	$ 865,768	$ 966,776	$ 1,079,569	$ 1,205,522	$ 1,346,169	$ 1,503,225	$ 865,768	$ (101,008)	$ (213,801)	$ (339,754)	$ (480,401)
Oakland Park	Broward	$ 327,226	$ 319,944	$ 345,017	$ 358,905	$ 369,616	$ 324,299	$ 321,826	$ 469,365	$ 94,498	-0.144			$ 80,909	$ 69,273	$ 59,311	$ 50,782	$ 43,479	$ 37,227	$ 31,873	$ 80,909	$ -	$ -	$ -	$ -
Parkland	Broward	$ 45,385	$ 42,494	$ 45,251	$ 60,669	$ 50,706	$ 56,189	$ 55,278	$ 55,954	$ 58,309	0.032			$ 60,164	$ 62,079	$ 64,054	$ 66,092	$ 68,195	$ 70,364	$ 72,603	$ 62,079	$ (1,975)	$ (4,013)	$ (6,116)	$ (8,286)
Pembroke Park	Broward	$ 145,491	$ -	$ -	$ -	$ -	$ -	$ 135,213	$ 68,194	$ 107,004	-0.110			$ 95,190	$ 84,680	$ 75,331	$ 67,014	$ 59,615	$ 53,033	$ 47,178	$ 95,190	$ -	$ -	$ -	$ -
Pembroke Pines	Broward	$ 3,378,223	$ 3,455,361	$ 3,541,780	$ 3,609,836	$ 3,588,457	$ 3,586,587	$ 3,433,475	$ 3,177,790	$ 3,282,418	-0.004			$ 3,270,635	$ 3,258,894	$ 3,247,196	$ 3,235,539	$ 3,223,925	$ 3,212,352	$ 3,200,820	$ 3,270,635	$ -	$ -	$ -	$ -
Plantation	Broward	$ 824,904	$ 839,120	$ 858,661	$ 875,749	$ 886,524	$ 861,288	$ 843,696	$ 817,357	$ 825,002	0.000			$ 825,014	$ 825,027	$ 825,039	$ 825,051	$ 825,063	$ 825,076	$ 825,088	$ 825,027	$ (12)	$ (25)	$ (37)	$ (49)
Pompano Beach	Broward	$ 2,134,279	$ 2,184,088	$ 2,167,235	$ 2,232,173	$ 2,181,550	$ 2,120,326	$ 1,911,717	$ 2,055,377	$ 2,557,924	0.023			$ 2,616,479	$ 2,676,374	$ 2,737,640	$ 2,800,308	$ 2,864,412	$ 2,929,982	$ 2,997,054	$ 2,676,374	$ (61,266)	$ (123,935)	$ (188,038)	$ (253,608)
Sea Ranch Lakes	Broward	$ 6,208	$ 6,480	$ 10,963	$ 4,645	$ 5,945	$ 3,305	$ 5,650	$ 3,440	$ 4,973	-0.027			$ 4,837	$ 4,705	$ 4,576	$ 4,451	$ 4,329	$ 4,211	$ 4,096	$ 4,837	$ -	$ -	$ -	$ -
Southwest Ranches	Broward	$ 7,883	$ 7,729	$ 7,191	$ 8,183	$ 7,918	$ 8,088	$ 9,070	$ 8,444	$ 8,377	0.008			$ 8,441	$ 8,505	$ 8,570	$ 8,635	$ 8,701	$ 8,768	$ 8,835	$ 8,505	$ (65)	$ (130)	$ (196)	$ (262)
Sunrise	Broward	$ 2,217,511	$ 2,313,203	$ 2,334,836	$ 2,257,857	$ 2,208,339	$ 1,750,490	$ 2,280,632	$ 2,135,459	$ 1,945,523	-0.016			$ 1,913,959	$ 1,882,908	$ 1,852,360	$ 1,822,308	$ 1,792,743	$ 1,763,658	$ 1,735,045	$ 1,913,959	$ -	$ -	$ -	$ -
Tamarac	Broward	$ 763,315	$ 750,566	$ 775,914	$ 783,872	$ 722,362	$ 666,883	$ 679,262	$ 565,549	$ 690,278	-0.012			$ 681,654	$ 673,138	$ 664,728	$ 656,424	$ 648,223	$ 640,124	$ 632,127	$ 681,654	$ -	$ -	$ -	$ -
West Park	Broward	$ 105,688	$ 122,046	$ 162,655	$ 150,168	$ 162,399	$ 231,984	$ 164,087	$ 182,596	$ 215,909	0.093			$ 236,076	$ 258,126	$ 282,236	$ 308,598	$ 337,422	$ 368,939	$ 403,399	$ 258,126	$ (24,110)	$ (50,472)	$ (79,296)	$ (110,813)
Weston	Broward	$ 1,008,525	$ 1,111,450	$ 1,089,712	$ 1,268,736	$ 1,279,749	$ 1,202,892	$ 1,097,174	$ 966,679	$ 940,476	-0.009			$ 932,299	$ 924,194	$ 916,158	$ 908,193	$ 900,297	$ 892,470	$ 884,710	$ 932,299	$ -	$ -	$ -	$ -
Wilton Manors	Broward	$ 106,829	$ 103,600	$ 112,216	$ 107,403	$ 110,567	$ 105,981	$ 113,654	$ 123,967	$ 127,260	0.022			$ 130,075	$ 132,951	$ 135,892	$ 138,897	$ 141,969	$ 145,109	$ 148,318	$ 132,951	$ (2,940)	$ (5,946)	$ (9,018)	$ (12,158)
Punta Gorda	Charlotte	$ 91,822	$ 98,758	$ 105,080	$ 93,235	$ 119,135	$ 100,970	$ 100,400	$ 93,168	$ 122,419	0.037			$ 126,900	$ 131,545	$ 136,360	$ 141,351	$ 146,525	$ 151,889	$ 157,448	$ 131,545	$ (4,815)	$ (9,806)	$ (14,980)	$ (20,344)
Crystal River	Citrus	$ 27,717	$ 50,521	$ 46,404	$ 44,699	$ 46,182	$ 48,378	$ 42,646	$ 42,858	$ 39,675	0.046			$ 41,494	$ 43,397	$ 45,387	$ 47,468	$ 49,645	$ 51,921	$ 54,302	$ 43,397	$ (1,990)	$ (4,071)	$ (6,248)	$ (8,524)
Inverness	Citrus	$ 58,190	$ 49,891	$ 56,330	$ 56,019	$ 60,980	$ 60,657	$ 72,320	$ 62,884	$ 63,000	0.010			$ 63,629	$ 64,263	$ 64,905	$ 65,552	$ 66,206	$ 66,867	$ 67,534	$ 64,263	$ (641)	$ (1,289)	$ (1,943)	$ (2,603)
Green Cove Springs	Clay	$ 39,142	$ 33,470	$ 35,390	$ 39,833	$ 36,451	$ 38,898	$ 32,212	$ 35,532	$ 35,060	-0.014			$ 34,581	$ 34,108	$ 33,641	$ 33,182	$ 32,728	$ 32,280	$ 31,839	$ 34,581	$ -	$ -	$ -	$ -
Keystone Heights	Clay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Orange Park	Clay	$ 83,456	$ 81,483	$ 85,884	$ 80,947	$ 84,517	$ 74,507	$ 75,319	$ 77,005	$ 60,485	-0.039			$ 58,099	$ 55,808	$ 53,607	$ 51,492	$ 49,461	$ 47,511	$ 45,637	$ 58,099	$ -	$ -	$ -	$ -
Penney Farms	Clay	$ -	$ -	$ 12	$ -	$ 12	$ 12	$ -	$ -	$ -															
Everglades City	Collier	$ -	$ -	$ -	$ 3,498	$ 4,465	$ 3,792	$ 3,493	$ 3,024	$ 3,485	-0.001			$ 3,482	$ 3,480	$ 3,477	$ 3,475	$ 3,472	$ 3,469	$ 3,467	$ 3,482	$ -	$ -	$ -	$ -
Marco Island	Collier	$ 27,593	$ 27,763	$ 38,674	$ 42,223	$ 28,632	$ 53,151	$ 45,589	$ 27,529	$ 25,548	-0.010			$ 25,303	$ 25,061	$ 24,821	$ 24,583	$ 24,348	$ 24,114	$ 23,883	$ 25,303	$ -	$ -	$ -	$ -
Naples	Collier	$ 215,039	$ 304,435	$ 302,857	$ 256,858	$ 251,348	$ 265,391	$ 251,518	$ 243,644	$ 1,293,019	0.251			$ 1,618,046	$ 2,024,775	$ 2,533,744	$ 3,170,653	$ 3,967,662	$ 4,965,016	$ 6,213,075	$ 2,024,775	$ (508,969)	$ (1,145,878)	$ (1,942,887)	$ (2,940,241)
Atlantic Beach	Duval	$ 89,915	$ 121,314	$ 101,879	$ 88,764	$ 97,612	$ 134,893	$ 78,176	$ 102,428	$ 79,546	-0.015			$ 78,337	$ 77,146	$ 75,974	$ 74,819	$ 73,682	$ 72,562	$ 71,459	$ 78,337	$ -	$ -	$ -	$ -
Baldwin	Duval	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Jacksonville	Duval	$ 7,323,712	$ 7,171,847	$ 7,080,634	$ 7,091,172	$ 7,320,410	$ 7,121,740	$ 6,993,342	$ 6,974,905	$ 6,778,690	-0.010			$ 6,713,478	$ 6,648,894	$ 6,584,931	$ 6,521,583	$ 6,458,845	$ 6,396,710	$ 6,335,173	$ 6,713,478	$ -	$ -	$ -	$ -
Jacksonville Beach	Duval	$ 272,156	$ 299,796	$ 244,199	$ 263,805	$ 262,208	$ 264,461	$ 250,530	$ 294,431	$ 275,667	0.002			$ 276,109	$ 276,552	$ 276,995	$ 277,439	$ 277,884	$ 278,330	$ 278,776	$ 276,552	$ (443)	$ (888)	$ (1,333)	$ (1,778)
Neptune Beach	Duval	$ 67,445	$ 64,096	$ 62,553	$ 64,367	$ -	$ -	$ 34,909	$ -	$ -															
Century	Escambia	$ 3,107	$ 5,865	$ 6,102	$ 4,753	$ 6,981	$ 4,830	$ 3,344	$ 2,716	$ 2,080	-0.049			$ 1,978	$ 1,881	$ 1,789	$ 1,702	$ 1,619	$ 1,539	$ 1,464	$ 1,978	$ -	$ -	$ -	$ -
Pensacola	Escambia	$ 909,056	$ 914,773	$ 902,333	$ 915,792	$ 939,973	$ 944,046	$ 918,590	$ 929,411	$ 938,060	0.004			$ 941,750	$ 945,454	$ 949,174	$ 952,907	$ 956,656	$ 960,419	$ 964,197	$ 945,454	$ (3,719)	$ (7,453)	$ (11,201)	$ (14,964)
Beverly Beach	Flagler	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Bunnell	Flagler	$ 84,200	$ 90,931	$ 85,631	$ 91,296	$ 90,407	$ 95,809	$ 104,510	$ 106,817	$ -	0.035		$ 110,510	$ 114,331	$ 118,283	$ 122,373	$ 126,604	$ 130,981	$ 135,509	$ 140,194	$ 118,283	$ (4,089)	$ (8,320)	$ (12,697)	$ (17,226)
Palm Coast	Flagler	$ 448,611	$ 431,683	$ 400,099	$ 426,105	$ 520,733	$ 470,029	$ 473,320	$ 485,774	$ 508,144	0.016			$ 516,121	$ 524,223	$ 532,452	$ 540,811	$ 549,300	$ 557,923	$ 566,682	$ 524,223	$ (8,229)	$ (16,588)	$ (25,077)	$ (33,700)
Marineland	Flagler/St. Johns	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Flagler Beach	Flagler/Volusia	$ -	$ -	$ -	$ -	$ -	$ 46,969	$ 42,558	$ 36,849	$ 35,764	-0.087			$ 32,658	$ 29,822	$ 27,232	$ 24,867	$ 22,708	$ 20,736	$ 18,935	$ 32,658	$ -	$ -	$ -	$ -
Brooksville	Hernando	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Weeki Wachee	Hernando	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Plant City	Hillsborough	$ 590,707	$ 588,709	$ 530,728	$ 549,350	$ 559,898	$ 597,790	$ 629,022	$ 640,618	$ 1,353,850	0.109			$ 1,501,742	$ 1,665,790	$ 1,847,757	$ 2,049,603	$ 2,273,498	$ 2,521,851	$ 2,797,333	$ 1,665,790	$ (181,968)	$ (383,813)	$ (607,708)	$ (856,061)
Tampa	Hillsborough	$ 10,059,725	$ 10,300,973	$ 10,423,495	$ 10,538,691	$ 10,552,758	$ 10,787,036	$ 10,987,301	$ 11,191,650	$ 11,174,248	0.013			$ 11,321,979	$ 11,471,662	$ 11,623,325	$ 11,776,993	$ 11,932,692	$ 12,090,450	$ 12,250,293	$ 11,471,662	$ (151,663)	$ (305,330)	$ (461,030)	$ (618,787)
Temple Terrace	Hillsborough	$ 248,608	$ 253,525	$ 276,176	$ 249,115	$ 250,743	$ 253,716	$ 246,064	$ 319,450	$ -	0.036		$ 331,099	$ 343,173	$ 355,688	$ 368,659	$ 382,103	$ 396,037	$ 410,479	$ 425,448	$ 355,688	$ (12,971)	$ (26,415)	$ (40,349)	$ (54,791)

2024 HB 503 Local Business Tax - Low Impact

Issue: Creates a new limitation on the amount of revenue that a local government may receive from local business taxes under Chapter 205, F.S.

Reported Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 2015 - 2023

Calculation of CAGR and Revenues in the Forecast Period

Local Revenue Impact

Negative Dollar Figures Reflect Amounts To Be Refunded

	Municipality	County	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	CAGR	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	New Revenue Base	2026-27	2027-28	2028-29	2029-30
96	Fellsmere	Indian River	$ 21,945	$ 22,589	$ 22,692	$ 24,589	$ 25,351	$ 25,920	$ 23,205	$ -	$ 20,849	-0.006			$ 20,716	$ 20,584	$ 20,452	$ 20,322	$ 20,192	$ 20,063	$ 19,935	$ 20,716	$ -	$ -	$ -	$ -
97	Indian River Shores	Indian River	$ 11,799	$ 11,508	$ 12,694	$ 12,026	$ 12,453	$ 9,496	$ 7,345	$ 6,886	$ 8,202	-0.044			$ 7,838	$ 7,489	$ 7,156	$ 6,838	$ 6,535	$ 6,244	$ 5,967	$ 7,838	$ -	$ -	$ -	$ -
98	Orchid	Indian River	$ -	$ -	$ -	$ -	$ -	$ -	$ 700	$ 700	$ -	0.000		$ 700	$ 700	$ 700	$ 700	$ 700	$ 700	$ 700	$ 700	$ 700	$ -	$ -	$ -	$ -
99	Sebastian	Indian River	$ 92,905	$ 83,085	$ 87,530	$ 93,132	$ 88,292	$ 79,564	$ 79,193	$ 65,884	$ 66,509	-0.041			$ 63,788	$ 61,177	$ 58,674	$ 56,273	$ 53,970	$ 51,762	$ 49,644	$ 63,788	$ -	$ -	$ -	$ -
100	Vero Beach	Indian River	$ 162,185	$ 147,699	$ 155,127	$ 147,250	$ 153,864	$ 147,256	$ 147,451	$ 144,138	$ -	-0.017		$ 141,729	$ 139,361	$ 137,032	$ 134,742	$ 132,490	$ 130,276	$ 128,099	$ 125,958	$ 139,361	$ -	$ -	$ -	$ -
101	Astatula	Lake	$ 1,747	$ 1,276	$ 2,133	$ 2,457	$ 2,578	$ 1,000	$ 443	$ 892	$ 694	-0.109			$ 618	$ 551	$ 491	$ 437	$ 390	$ 347	$ 309	$ 618	$ -	$ -	$ -	$ -
102	Clermont	Lake	$ 129,620	$ 140,411	$ 132,541	$ 160,234	$ 157,103	$ 161,849	$ 143,984	$ 144,528	$ 156,163	0.024			$ 159,842	$ 163,608	$ 167,463	$ 171,408	$ 175,446	$ 179,580	$ 183,811	$ 163,608	$ (3,855)	$ (7,800)	$ (11,838)	$ (15,972)
103	Eustis	Lake	$ -	$ 67,973	$ 70,260	$ 104,156	$ 71,988	$ -	$ -	$ -	$ 53,775	-0.033			$ 52,005	$ 50,293	$ 48,637	$ 47,036	$ 45,488	$ 43,991	$ 42,543	$ 52,005	$ -	$ -	$ -	$ -
104	Fruitland Park	Lake	$ 24,162	$ 42,940	$ (2,246)	$ 21,581	$ 23,408	$ 18,317	$ 22,141	$ 23,318	$ 30,210	0.028			$ 31,065	$ 31,945	$ 32,850	$ 33,780	$ 34,737	$ 35,720	$ 36,732	$ 31,945	$ (905)	$ (1,835)	$ (2,791)	$ (3,775)
105	Groveland	Lake	$ 22,339	$ 23,857	$ 25,079	$ 28,017	$ 31,923	$ 20,349	$ -	$ -	$ -															
106	Howey-in-the-Hills	Lake	$ 3,865	$ 4,128	$ 3,833	$ 4,211	$ 3,270	$ 2,609	$ 3,238	$ 3,925	$ 4,585	0.022			$ 4,684	$ 4,785	$ 4,888	$ 4,994	$ 5,102	$ 5,212	$ 5,324	$ 4,785	$ (103)	$ (209)	$ (317)	$ (427)
107	Lady Lake	Lake	$ 49,067	$ 49,429	$ 49,976	$ 51,874	$ 47,852	$ 48,190	$ 48,966	$ 51,680	$ 656	-0.417			$ 383	$ 223	$ 130	$ 76	$ 44	$ 26	$ 15	$ 383	$ -	$ -	$ -	$ -
108	Leesburg	Lake	$ 203,751	$ 205,591	$ 195,834	$ 194,480	$ 186,457	$ 172,703	$ 2,205	$ 476	$ 28	-0.671			$ 9	$ 3	$ 1	$ 0	$ 0	$ 0	$ 0	$ 9	$ -	$ -	$ -	$ -
109	Mascotte	Lake	$ 14,475	$ 12,115	$ 13,229	$ 9,607	$ 16,067	$ 13,865	$ 3,282	$ -	$ -															
110	Minneola	Lake	$ 49,607	$ 49,730	$ 52,702	$ 53,915	$ 52,659	$ 52,065	$ 62,629	$ 58,813	$ 71,804	0.047			$ 75,201	$ 78,759	$ 82,485	$ 86,388	$ 90,475	$ 94,755	$ 99,238	$ 78,759	$ (3,726)	$ (7,629)	$ (11,716)	$ (15,996)
111	Montverde	Lake	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
112	Mount Dora	Lake	$ 21,976	$ 25,756	$ 25,939	$ 23,808	$ 24,138	$ 33,339	$ 25,038	$ 27,766	$ 44,260	0.091			$ 48,308	$ 52,726	$ 57,549	$ 62,812	$ 68,557	$ 74,827	$ 81,671	$ 52,726	$ (4,822)	$ (10,086)	$ (15,831)	$ (22,101)
113	Tavares	Lake	$ 44,569	$ 48,191	$ 46,507	$ 50,995	$ 44,388	$ 44,383	$ 44,795	$ 43,397	$ 44,653	0.000			$ 44,664	$ 44,674	$ 44,685	$ 44,695	$ 44,706	$ 44,716	$ 44,727	$ 44,674	$ (11)	$ (21)	$ (32)	$ (42)
114	Umatilla	Lake	$ 6,461	$ 7,384	$ 6,647	$ 12,356	$ 6,482	$ 5,394	$ 7,040	$ 1,261	$ -	-0.208		$ 998	$ 791	$ 626	$ 496	$ 393	$ 311	$ 246	$ 195	$ 791	$ -	$ -	$ -	$ -
115	Bonita Springs	Lee	$ 35,399	$ 34,139	$ 33,979	$ 35,690	$ 36,315	$ 34,839	$ 37,175	$ 33,177	$ 33,763	-0.006			$ 33,564	$ 33,366	$ 33,169	$ 32,974	$ 32,779	$ 32,586	$ 32,394	$ 33,564	$ -	$ -	$ -	$ -
116	Cape Coral	Lee	$ 916,554	$ 823,928	$ 895,658	$ 772,131	$ 896,290	$ 1,027,965	$ 726,064	$ 716,678	$ 524,409	-0.067			$ 489,057	$ 456,087	$ 425,341	$ 396,667	$ 369,926	$ 344,988	$ 321,731	$ 489,057	$ -	$ -	$ -	$ -
117	Estero	Lee	$ 6,242	$ 22,640	$ 22,028	$ 22,561	$ 23,047	$ 19,624	$ 20,919	$ 20,997	$ 32,508	0.229			$ 39,955	$ 49,109	$ 60,359	$ 74,186	$ 91,182	$ 112,070	$ 137,744	$ 49,109	$ (11,250)	$ (25,078)	$ (42,073)	$ (62,962)
118	Fort Myers	Lee	$ 2,056,561	$ 2,225,678	$ 2,404,177	$ 2,470,388	$ 2,702,307	$ 2,778,895	$ 2,373,434	$ 2,599,688	$ 3,401,044	0.065			$ 3,621,772	$ 3,856,825	$ 4,107,133	$ 4,373,686	$ 4,657,538	$ 4,959,812	$ 5,281,704	$ 3,856,825	$ (250,308)	$ (516,861)	$ (800,713)	$ (1,102,987)
119	Fort Myers Beach	Lee	$ 9,402	$ 6,572	$ 6,170	$ 7,159	$ 4,202	$ 3,701	$ 4,159	$ 2,961	$ 3,149	-0.128			$ 2,747	$ 2,396	$ 2,089	$ 1,822	$ 1,590	$ 1,386	$ 1,209	$ 2,747	$ -	$ -	$ -	$ -
120	Sanibel	Lee	$ 294,163	$ 283,506	$ 291,040	$ 291,847	$ 279,820	$ 272,045	$ 264,144	$ 315,945	$ 200,756	-0.047			$ 191,394	$ 182,469	$ 173,960	$ 165,847	$ 158,113	$ 150,740	$ 143,711	$ 191,394	$ -	$ -	$ -	$ -
121	Tallahassee	Leon	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
122	Anna Maria	Manatee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
123	Bradenton	Manatee	$ 222,589	$ 214,175	$ 199,607	$ 151,061	$ 184,906	$ 190,812	$ 181,556	$ 167,236	$ 171,577	-0.032			$ 166,084	$ 160,767	$ 155,621	$ 150,639	$ 145,816	$ 141,148	$ 136,630	$ 166,084	$ -	$ -	$ -	$ -
124	Bradenton Beach	Manatee	$ 50,839	$ 70,641	$ 64,107	$ 185,203	$ 179,542	$ 147,376	$ 175,929	$ 174,897	$ 176,323	0.168			$ 205,979	$ 240,623	$ 281,094	$ 328,371	$ 383,600	$ 448,119	$ 523,488	$ 240,623	$ (40,471)	$ (87,748)	$ (142,977)	$ (207,496)
125	Holmes Beach	Manatee	$ 40,220	$ 45,768	$ 49,139	$ 41,230	$ 50,856	$ 43,022	$ 43,284	$ 42,115	$ 47,377	0.021			$ 48,357	$ 49,357	$ 50,378	$ 51,420	$ 52,483	$ 53,569	$ 54,677	$ 49,357	$ (1,021)	$ (2,063)	$ (3,126)	$ (4,212)
126	Palmetto	Manatee	$ 6,196	$ 50,610	$ 65,298	$ 71,103	$ 85,397	$ 69,014	$ 72,111	$ -	$ 83,280	0.384			$ 115,238	$ 159,459	$ 220,649	$ 305,320	$ 422,483	$ 584,605	$ 808,940	$ 159,459	$ (61,190)	$ (145,861)	$ (263,024)	$ (425,147)
127	Longboat Key	Manatee/Sarasota	$ 152,704	$ 156,420	$ 157,626	$ 128,155	$ 122,760	$ 144,375	$ 167,807	$ 144,752	$ 167,875	0.012			$ 169,874	$ 171,898	$ 173,945	$ 176,017	$ 178,113	$ 180,234	$ 182,381	$ 171,898	$ (2,047)	$ (4,119)	$ (6,215)	$ (8,337)
128	Belleview	Marion	$ 29,432	$ 31,831	$ 32,457	$ 31,846	$ 33,493	$ 31,658	$ 33,093	$ 41,128	$ 34,658	0.021			$ 35,373	$ 36,104	$ 36,849	$ 37,609	$ 38,386	$ 39,178	$ 39,987	$ 36,104	$ (745)	$ (1,506)	$ (2,282)	$ (3,074)
129	Dunnellon	Marion	$ 24,156	$ 23,948	$ 24,030	$ -	$ -	$ -	$ -	$ -	$ -															
130	McIntosh	Marion	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
131	Ocala	Marion	$ 431,434	$ 423,056	$ 427,041	$ 462,434	$ 399,566	$ 393,300	$ 401,052	$ 457,637	$ 425,918	-0.002			$ 425,233	$ 424,550	$ 423,868	$ 423,187	$ 422,506	$ 421,827	$ 421,149	$ 425,233	$ -	$ -	$ -	$ -
132	Reddick	Marion	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
133	Indiantown	Martin	$ -	$ -	$ -	$ -	$ 7,492	$ -	$ 12,911	$ 3,595	$ -	-0.722		$ 1,001	$ 279	$ 78	$ 22	$ 6	$ 2	$ 0	$ 0	$ 279	$ -	$ -	$ -	$ -
134	Jupiter Island	Martin	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,350	$ 1,214	$ 1,225	-0.047			$ 1,167	$ 1,112	$ 1,059	$ 1,009	$ 961	$ 915	$ 872	$ 1,167	$ -	$ -	$ -	$ -
135	Ocean Breeze	Martin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
136	Sewall's Point	Martin	$ 8,890	$ 4,116	$ 3,962	$ 2,756	$ 6,055	$ 1,477	$ -	$ 893	$ 2,445	-0.149			$ 2,081	$ 1,771	$ 1,507	$ 1,282	$ 1,091	$ 929	$ 790	$ 2,081	$ -	$ -	$ -	$ -
137	Stuart	Martin	$ 600,558	$ 605,617	$ 631,900	$ 640,363	$ 632,338	$ 614,948	$ 656,121	$ 673,867	$ 771,280	0.032			$ 795,782	$ 821,063	$ 847,146	$ 874,059	$ 901,826	$ 930,475	$ 960,035	$ 821,063	$ (26,084)	$ (52,996)	$ (80,763)	$ (109,413)
138	Aventura	Miami-Dade	$ 942,846	$ 916,367	$ 862,661	$ 850,910	$ 794,566	$ 881,889	$ 832,532	$ 1,037,175	$ 1,002,741	0.008			$ 1,010,491	$ 1,018,300	$ 1,026,170	$ 1,034,101	$ 1,042,093	$ 1,050,146	$ 1,058,262	$ 1,018,300	$ (7,870)	$ (15,800)	$ (23,792)	$ (31,846)
139	Bal Harbour	Miami-Dade	$ 682,135	$ 721,443	$ 740,089	$ 718,760	$ 705,576	$ 701,991	$ 778,833	$ 787,193	$ 707,678	0.005			$ 710,937	$ 714,212	$ 717,501	$ 720,806	$ 724,126	$ 727,461	$ 730,812	$ 714,212	$ (3,289)	$ (6,594)	$ (9,914)	$ (13,249)
140	Bay Harbor Islands	Miami-Dade	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 170,966															
141	Biscayne Park	Miami-Dade	$ 6,900	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
142	Coral Gables	Miami-Dade	$ 3,255,125	$ 3,496,840	$ 3,365,902	$ 3,608,199	$ 3,347,817	$ 3,445,502	$ 3,448,576	$ 3,536,941	$ 3,715,034	0.017			$ 3,776,915	$ 3,839,826	$ 3,903,786	$ 3,968,810	$ 4,034,918	$ 4,102,127	$ 4,170,456	$ 3,839,826	$ (63,959)	$ (128,984)	$ (195,092)	$ (262,301)
143	Cutler Bay	Miami-Dade	$ 109,872	$ 93,699	$ 114,598	$ 129,394	$ 122,855	$ 112,217	$ 124,557	$ 125,093	$ 111,367	0.002			$ 111,555	$ 111,744	$ 111,933	$ 112,122	$ 112,312	$ 112,502	$ 112,692	$ 111,744	$ (189)	$ (378)	$ (568)	$ (758)
144	Doral	Miami-Dade	$ 1,149,336	$ 1,253,098	$ 1,149,353	$ 1,038,145	$ 1,078,998	$ 1,148,619	$ 989,308	$ -	$ 1,659,141	0.047			$ 1,737,052	$ 1,818,622	$ 1,904,022	$ 1,993,432	$ 2,087,041	$ 2,185,046	$ 2,287,652	$ 1,818,622	$ (85,400)	$ (174,810)	$ (268,419)	$ (366,424)
145	El Portal	Miami-Dade	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
146	Florida City	Miami-Dade	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 79,395	$ 69,705	-0.122			$ 61,198	$ 53,729	$ 47,171	$ 41,414	$ 36,359	$ 31,922	$ 28,026	$ 61,198	$ -	$ -	$ -	$ -
147	Golden Beach	Miami-Dade	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,459	$ 1,205	-0.174			$ 995	$ 822	$ 679	$ 561	$ 463	$ 382	$ 316	$ 995	$ -	$ -	$ -	$ -
148	Hialeah	Miami-Dade	$ 9,512,980	$ 16,370,723	$ -	$ -	$ 6,856,500	$ 6,262,734	$ 6,158,463	$ 6,162,795	$ 6,301,583	-0.050			$ 5,985,374	$ 5,685,032	$ 5,399,761	$ 5,128,805	$ 4,871,445	$ 4,627,000	$ 4,394,820	$ 5,985,374	$ -	$ -	$ -	$ -
149	Hialeah Gardens	Miami-Dade	$ 800,734	$ 737,798	$ 405,506	$ 653,022	$ 1,014,371	$ 506,041	$ 825,630	$ -	$ -	0.005	$ 829,854	$ 834,100	$ 838,367	$ 842,656	$ 846,967	$ 851,300	$ 855,655	$ 860,033	$ 864,433	$ 842,656	$ (4,311)	$ (8,644)	$ (12,999)	$ (17,377)
150	Homestead	Miami-Dade	$ 387,193	$ 372,781	$ 415,661	$ 352,101	$ 449,925	$ 397,707	$ 410,491	$ 471,685	$ 444,840	0.018			$ 452,625	$ 460,546	$ 468,606	$ 476,806	$ 485,151	$ 493,641	$ 502,280	$ 460,546	$ (8,060)	$ (16,260)	$ (24,605)	$ (33,095)
151	Indian Creek	Miami-Dade	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 31	$ -															
152	Key Biscayne	Miami-Dade	$ 157,868	$ 143,178	$ 183,707	$ 161,477	$ 224,310	$ 181,644	$ 174,424	$ 113,021	$ 107,125	-0.047			$ 102,056	$ 97,228	$ 92,627	$ 88,245	$ 84,070	$ 80,092	$ 76,302	$ 102,056	$ -	$ -	$ -	$ -
153	Medley	Miami-Dade	$ 193,794	$ 208,861	$ 187,596	$ 213,170	$ 252,641	$ 227,050	$ 208,058	$ 233,044	$ 309,733	0.060			$ 328,430	$ 348,257	$ 369,279	$ 391,571	$ 415,209	$ 440,274	$ 466,851	$ 348,257	$ (21,023)	$ (43,315)	$ (66,953)	$ (92,017)
154	Miami	Miami-Dade	$ 7,842,726	$ 8,022,887	$ 8,301,914	$ 8,980,993	$ 8,816,116	$ 8,014,186	$ 8,597,947	$ 8,216,311	$ 8,055,736	0.003			$ 8,082,766	$ 8,109,886	$ 8,137,098	$ 8,164,401	$ 8,191,795	$ 8,219,282	$ 8,246,860	$ 8,109,886	$ (27,212)	$ (54,514)	$ (81,909)	$ (109,395)
155	Miami Beach	Miami-Dade	$ 4,629,996	$ 4,963,225	$ 5,029,396	$ 5,592,363	$ 5,455,327	$ 5,381,019	$ 3,706,743	$ 4,977,878	$ 5,217,647	0.015			$ 5,296,164	$ 5,375,863	$ 5,456,762	$ 5,538,877	$ 5,622,228	$ 5,706,834	$ 5,792,713	$ 5,375,863	$ (80,898)	$ (163,014)	$ (246,365)	$ (330,971)
156	Miami Gardens	Miami-Dade	$ 948,856	$ 903,665	$ 933,639	$ 894,914	$ 1,049,912	$ 897,458	$ 857,235	$ 948,002	$ 996,876	0.006			$ 1,003,047	$ 1,009,256	$ 1,015,504	$ 1,021,790	$ 1,028,115	$ 1,034,479	$ 1,040,883	$ 1,009,256	$ (6,248)	$ (12,534)	$ (18,859)	$ (25,223)
157	Miami Lakes	Miami-Dade	$ 152,625	$ 146,988	$ 139,877	$ 165,394	$ 115,543	$ 96,827	$ 141,430	$ 124,176	$ -	-0.029		$ 137,323	$ 133,335	$ 129,463	$ 125,704	$ 122,053	$ 118,509	$ 115,068	$ 111,726	$ 133,335	$ -	$ -	$ -	$ -
158	Miami Shores	Miami-Dade	$ 86,463	$ 82,581	$ 81,065	$ 88,101	$ 79,475	$ 73,180	$ 74,305	$ 90,007	$ -	0.006		$ 74,733	$ 75,163	$ 75,595	$ 76,030	$ 76,468	$ 76,908	$ 77,351	$ 77,796	$ 75,595	$ (435)	$ (873)	$ (1,313)	$ (1,755)
159	Miami Springs	Miami-Dade	$ 101,864	$ 98,496	$ 90,696	$ 92,647	$ 103,286	$ 88,180	$ 86,137	$ 83,058	$ 89,061	-0.017			$ 87,578	$ 86,120	$ 84,686	$ 83,276	$ 81,890	$ 80,526	$ 79,186	$ 87,578	$ -	$ -	$ -	$ -
160	North Bay	Miami-Dade	$ 53,427	$ 79,612	$ 108,207	$ 93,063	$ 86,933	$ 108,297	$ 132,032	$ 103,214	$ -	0.099		$ 145,055	$ 159,363	$ 175,082	$ 192,351	$ 211,324	$ 232,168	$ 255,069	$ 280,228	$ 175,082	$ (17,269)	$ (36,242)	$ (57,087)	$ (79,987)
161	North Miami	Miami-Dade	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
162	North Miami Beach	Miami-Dade	$ 950,005	$ 776,768	$ 905,977	$ 909,985	$ 895,704	$ 800,106	$ 927,381	$ 1,329,705	$ 1,126,457	0.022			$ 1,150,703	$ 1,175,471	$ 1,200,772	$ 1,226,617	$ 1,253,019	$ 1,279,989	$ 1,307,539	$ 1,175,471	$ (25,301)	$ (51,146)	$ (77,548)	$ (104,518)
163	Opa-locka	Miami-Dade	$ -	$ -	$ -	$ 562,105	$ 526,978	$ 195,697	$ -	$ 250,487	$ -	-0.183		$ 204,657	$ 167,213	$ 136,619	$ 111,623	$ 91,200	$ 74,514	$ 60,881	$ 49,742	$ 167,213	$ -	$ -	$ -	$ -
164	Palmetto Bay	Miami-Dade	$ 97,721	$ 95,829	$ 98,688	$ 105,659	$ 97,374	$ 86,946	$ 97,287	$ 93,269	$ 67,271	-0.046			$ 64,203	$ 61,276	$ 58,481	$ 55,815	$ 53,269	$ 50,840	$ 48,522	$ 64,203	$ -	$ -	$ -	$ -
165	Pinecrest	Miami-Dade	$ 114,079	$ 122,659	$ 130,546	$ 126,353	$ 132,945	$ 133,042	$ 141,269	$ 136,056	$ 143,155	0.029			$ 147,276	$ 151,515	$ 155,877	$ 160,364	$ 164,980	$ 169,729	$ 174,615	$ 151,515	$ (4,362)	$ (8,849)	$ (13,465)	$ (18,214)
166	South Miami	Miami-Dade	$ 710,137	$ 726,641	$ 678,671	$ 666,807	$ 656,815	$ 676,521	$ 647,785	$ 686,670	$ 703,738	-0.001			$ 702,942	$ 702,147	$ 701,353	$ 700,560	$ 699,768	$ 698,977	$ 698,186	$ 702,942	$ -	$ -	$ -	$ -
167	Sunny Isles Beach	Miami-Dade	$ 234,406	$ 249,480	$ 217,692	$ 263,289	$ 358,903	$ 305,081	$ 266,875	$ 371,169	$ 373,919	0.060			$ 396,395	$ 420,223	$ 445,483	$ 472,261	$ 500,649	$ 530,743	$ 562,646	$ 420,223	$ (25,260)	$ (52,038)	$ (80,426)	$ (110,520)
168	Surfside	Miami-Dade	$ 85,810	$ 103,370	$ 107,457	$ 107,225	$ 120,420	$ 66,662	$ 118,416	$ 85,464	$ -	-0.001		$ 85,415	$ 85,365	$ 85,316	$ 85,267	$ 85,218	$ 85,169	$ 85,119	$ 85,070	$ 85,365	$ -	$ -	$ -	$ -
169	Sweetwater	Miami-Dade	$ 25,469	$ 25,094	$ 27,473	$ 29,170	$ 43,968	$ 33,678	$ 35,815	$ 30,781	$ 25,891	0.002			$ 25,944	$ 25,998	$ 26,051	$ 26,105	$ 26,158	$ 26,212	$ 26,266	$ 25,998	$ (53)	$ (107)	$ (161)	$ (214)
170	Virginia Gardens	Miami-Dade	$ 58,937	$ 59,298	$ 50,841	$ 48,521	$ 54,370	$ 82,379	$ 19,942	$ 63,825	$ 54,860	-0.009			$ 54,371	$ 53,886	$ 53,405	$ 52,929	$ 52,456	$ 51,988	$ 51,525	$ 54,371	$ -	$ -	$ -	$ -
171	West Miami	Miami-Dade	$ 57,570	$ 33,649	$ 26,218	$ 42,538	$ 31,976	$ 55,394	$ 43,115	$ 44,904	$ 46,405	-0.027			$ 45,171	$ 43,970	$ 42,801	$ 41,663	$ 40,555	$ 39,477	$ 38,427	$ 45,171	$ -	$ -	$ -	$ -
172	Islamorada	Monroe	$ -	$ -	$ -	$ 37,425	$ 34,442	$ 31,716	$ 32,850	$ 33,616	$ 21,354	-0.106			$ 19,087	$ 17,061	$ 15,250	$ 13,631	$ 12,184	$ 10,891	$ 9,735	$ 19,087	$ -	$ -	$ -	$ -
173	Key Colony Beach	Monroe	$ 304,877	$ 351,291	$ 190,247	$ 423,879	$ 382,056	$ 361,982	$ -	$ 563,323	$ 497,922	0.063			$ 529,408	$ 562,886	$ 598,481	$ 636,326	$ 676,565	$ 719,348	$ 764,836	$ 562,886	$ (35,595)	$ (73,440)	$ (113,678)	$ (156,462)
174	Key West	Monroe	$ 1,317,902	$ 1,335,514	$ 1,366,519	$ 1,313,225	$ 1,353,929	$ 9,357,322	$ 1,412,601	$ 1,318,571	$ 725,973	-0.072			$ 673,830	$ 625,432	$ 580,510	$ 538,814	$ 500,114	$ 464,193	$ 430,852	$ 673,830	$ -	$ -	$ -	$ -
175	Layton	Monroe	$ 1,947	$ 3,248	$ 1,069	$ 634	$ 995	$ 1,109	$ -	$ 2,307	$ 1,576	-0.026			$ 1,535	$ 1,495	$ 1,456	$ 1,418	$ 1,381	$ 1,345	$ 1,310	$ 1,535	$ -	$ -	$ -	$ -
176	Marathon	Monroe	$ 38,023	$ 47,412	$ 44,139	$ 50,556	$ 46,655	$ 43,049	$ 32,875	$ 48,298	$ 52,506	0.041			$ 54,668	$ 56,918	$ 59,261	$ 61,701	$ 64,241	$ 66,885	$ 69,639	$ 56,918	$ (2,343)	$ (4,783)	$ (7,323)	$ (9,967)
177	Callahan	Nassau	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
178	Fernandina Beach	Nassau	$ 156,515	$ 162,323	$ 152,537	$ 178,922	$ 142,466	$ 190,265	$ 199,210	$ 182,476	$ 223,253	0.045			$ 233,387	$ 243,982	$ 255,057	$ 266,636	$ 278,739	$ 291,392	$ 304,620	$ 243,982	$ (11,075)	$ (22,654)	$ (34,757)	$ (47,411)
179	Hilliard	Nassau	$ 26,535	$ 25,810	$ 27,892	$ 25,157	$ 25,854	$ 26,874	$ 25,625	$ 25,177	$ 28,293	0.008			$ 28,521	$ 28,750	$ 28,982	$ 29,215	$ 29,450	$ 29,688	$ 29,927	$ 28,750	$ (231)	$ (465)	$ (700)	$ (937)
180	Cinco Bayou	Okaloosa	$ -	$ 5,300	$ 7,786	$ 5,967	$ 5,565	$ 4,800	$ 4,780	$ 5,115	$ 3,720	-0.049			$ 3,537	$ 3,362	$ 3,196	$ 3,039	$ 2,889	$ 2,746	$ 2,611	$ 3,537	$ -	$ -	$ -	$ -
181	Crestview	Okaloosa	$ 128,334	$ 121,731	$ 133,157	$ 126,673	$ 126,123	$ 117,474	$ 209,935	$ 191,782	$ 95,742	-0.036			$ 92,299	$ 88,980	$ 85,780	$ 82,696	$ 79,722	$ 76,855	$ 74,091	$ 92,299	$ -	$ -	$ -	$ -
182	Destin	Okaloosa	$ 170,457	$ 166,317	$ 143,231	$ 140,392	$ 138,563	$ 132,649	$ 190,151	$ 100,032	$ 119,214	-0.044			$ 114,003	$ 109,020	$ 104,254	$ 99,697	$ 95,339	$ 91,172	$ 87,187	$ 114,003	$ -	$ -	$ -	$ -
183	Fort Walton Beach	Okaloosa	$ 173,100	$ 166,166	$ 192,219	$ 156,686	$ 183,186	$ 188,204	$ 167,959	$ 149,169	$ 107,598	-0.058			$ 101,389	$ 95,539	$ 90,026	$ 84,832	$ 79,937	$ 75,324	$ 70,978	$ 101,389	$ -	$ -	$ -	$ -

2024 HB 503 Local Business Tax - Low Impact

Issue: Creates a new limitation on the amount of revenue that a local government may receive from local business taxes under Chapter 205, F.S.

Reported Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 2015 - 2023

Calculation of CAGR and Revenues in the Forecast Period

Local Revenue Impact

Negative Dollar Figures Reflect Amounts To Be Refunded

	Municipality	County	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	CAGR	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	New Revenue Base	2026-27	2027-28	2028-29	2029-30
184	Laurel Hill	Okaloosa	$ 1,083	$ 1,010	$ 1,072	$ 1,125	$ 1,011	$ -	$ 1,059	$ 1,177	$ 959	-0.015			$ 945	$ 930	$ 916	$ 902	$ 889	$ 875	$ 862	$ 945	$ -	$ -	$ -	$ -
185	Mary Esther	Okaloosa	$ 135,313	$ 128,449	$ 123,037	$ 121,656	$ 115,303	$ 112,492	$ 109,418	$ 97,798	$ 115,117	-0.020			$ 112,814	$ 110,558	$ 108,346	$ 106,179	$ 104,055	$ 101,974	$ 99,934	$ 112,814	$ -	$ -	$ -	$ -
186	Niceville	Okaloosa	$ 94,616	$ 97,831	$ 82,841	$ 103,759	$ 105,100	$ 102,506	$ 103,825	$ 112,624	$ 107,142	0.016			$ 108,820	$ 110,524	$ 112,256	$ 114,014	$ 115,800	$ 117,613	$ 119,455	$ 110,524	$ (1,731)	$ (3,489)	$ (5,275)	$ (7,089)
187	Shalimar	Okaloosa	$ -	$ 12,580	$ 13,462	$ 13,336	$ 12,128	$ 9,718	$ 9,928	$ 9,728	$ 9,483	-0.040			$ 9,108	$ 8,747	$ 8,401	$ 8,069	$ 7,750	$ 7,443	$ 7,148	$ 9,108	$ -	$ -	$ -	$ -
188	Valparaiso	Okaloosa	$ 25,831	$ 35,882	$ 34,370	$ 31,750	$ 25,048	$ 16,579	$ 23,467	$ 29,691	$ 20,974	-0.026			$ 20,435	$ 19,910	$ 19,398	$ 18,900	$ 18,414	$ 17,941	$ 17,479	$ 20,435	$ -	$ -	$ -	$ -
189	Apopka	Orange	$ 195,781	$ 180,681	$ 316,830	$ 148,328	$ 247,904	$ 130,451	$ 290,095	$ 236,249	$ 377,292	0.085			$ 409,535	$ 444,533	$ 482,523	$ 523,759	$ 568,518	$ 617,103	$ 669,840	$ 444,533	$ (37,989)	$ (79,225)	$ (123,985)	$ (172,570)
190	Bay Lake	Orange	$ -	$ -	$ -	$ -	$ -	$ -	$ 67	$ 30	$ 33	-0.298			$ 23	$ 16	$ 11	$ 8	$ 6	$ 4	$ 3	$ 23	$ -	$ -	$ -	$ -
191	Belle Isle	Orange	$ 15,534	$ 14,873	$ 18,019	$ 14,591	$ 18,079	$ 17,143	$ 15,576	$ 17,046	$ 19,277	0.027			$ 19,804	$ 20,346	$ 20,902	$ 21,474	$ 22,062	$ 22,665	$ 23,285	$ 20,346	$ (557)	$ (1,128)	$ (1,716)	$ (2,319)
192	Eatonville	Orange	$ 16,341	$ 19,127	$ 18,298	$ 18,720	$ 17,342	$ 17,822	$ 2,668	$ 24,510	$ 11,607	-0.042			$ 11,121	$ 10,656	$ 10,210	$ 9,782	$ 9,373	$ 8,981	$ 8,605	$ 11,121	$ -	$ -	$ -	$ -
193	Edgewood	Orange	$ 36,808	$ 37,074	$ 37,845	$ 34,889	$ 35,958	$ 36,682	$ 39,753	$ 36,265	$ 39,063	0.007			$ 39,354	$ 39,648	$ 39,944	$ 40,242	$ 40,542	$ 40,844	$ 41,149	$ 39,648	$ (296)	$ (594)	$ (894)	$ (1,196)
194	Lake Buena Vista	Orange	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,881	$ 28	-0.985			$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ -
195	Maitland	Orange	$ 249,326	$ 282,046	$ 303,699	$ 316,826	$ 342,688	$ 338,820	$ 324,508	$ 249,486	$ 270,586	0.010			$ 273,368	$ 276,178	$ 279,018	$ 281,886	$ 284,785	$ 287,712	$ 290,670	$ 276,178	$ (2,839)	$ (5,708)	$ (8,606)	$ (11,534)
196	Oakland	Orange	$ -	$ 16,275	$ 10,211	$ 13,197	$ 17,722	$ 17,024	$ 14,043	$ 14,316	$ 19,570	0.027			$ 20,092	$ 20,629	$ 21,179	$ 21,744	$ 22,325	$ 22,920	$ 23,532	$ 20,629	$ (551)	$ (1,116)	$ (1,696)	$ (2,292)
197	Ocoee	Orange	$ 404,805	$ 394,284	$ 338,746	$ 347,366	$ 375,324	$ 437,741	$ 514,229	$ 558,195	$ 436,994	0.010			$ 441,194	$ 445,433	$ 449,714	$ 454,036	$ 458,399	$ 462,805	$ 467,252	$ 445,433	$ (4,281)	$ (8,602)	$ (12,966)	$ (17,371)
198	Orlando	Orange	$ 8,434,995	$ 9,741,683	$ 9,948,074	$ 9,774,170	$ 9,879,688	$ 10,448,288	$ 9,788,210	$ 9,863,724	$ 10,378,552	0.026			$ 10,651,070	$ 10,930,745	$ 11,217,763	$ 11,512,317	$ 11,814,606	$ 12,124,832	$ 12,443,204	$ 10,930,745	$ (287,018)	$ (581,572)	$ (883,861)	$ (1,194,087)
199	Windermere	Orange	$ 9,747	$ 8,637	$ 7,490	$ 8,967	$ 8,067	$ 9,639	$ 10,513	$ 9,831	$ 9,871	0.002			$ 9,887	$ 9,902	$ 9,918	$ 9,934	$ 9,949	$ 9,965	$ 9,981	$ 9,902	$ (16)	$ (31)	$ (47)	$ (63)
200	Winter Garden	Orange	$ 229,132	$ 204,322	$ 203,452	$ 257,642	$ 249,981	$ 245,645	$ 244,340	$ 232,044	$ 262,084	0.017			$ 266,523	$ 271,037	$ 275,628	$ 280,297	$ 285,044	$ 289,872	$ 294,782	$ 271,037	$ (4,591)	$ (9,259)	$ (14,007)	$ (18,835)
201	Winter Park	Orange	$ 496,973	$ 484,845	$ 473,755	$ 466,792	$ 462,601	$ 465,358	$ 430,553	$ 375,494	$ 343,718	-0.045			$ 328,236	$ 313,451	$ 299,332	$ 285,849	$ 272,974	$ 260,678	$ 248,936	$ 328,236	$ -	$ -	$ -	$ -
202	Kissimmee	Osceola	$ 176,000	$ 200,816	$ 292,320	$ 271,232	$ 265,643	$ 269,650	$ 285,690	$ 197,832	$ 275,495	0.058			$ 291,366	$ 308,151	$ 325,904	$ 344,679	$ 364,535	$ 385,536	$ 407,746	$ 308,151	$ (17,752)	$ (36,527)	$ (56,384)	$ (77,384)
203	St. Cloud	Osceola	$ 230,999	$ 239,626	$ 210,501	$ 239,619	$ 192,417	$ 167,684	$ 226,839	$ 332,469	$ 298,047	0.032			$ 307,694	$ 317,653	$ 327,935	$ 338,549	$ 349,507	$ 360,820	$ 372,499	$ 317,653	$ (10,282)	$ (20,896)	$ (31,854)	$ (43,167)
204	Atlantis	Palm Beach	$ 111,691	$ 115,714	$ 127,798	$ 160,387	$ 122,648	$ 110,684	$ 89,150	$ 50,334	$ 74,784	-0.049			$ 71,127	$ 67,648	$ 64,340	$ 61,193	$ 58,201	$ 55,354	$ 52,647	$ 71,127	$ -	$ -	$ -	$ -
205	Belle Glade	Palm Beach	$ 135,547	$ 158,522	$ 143,254	$ 183,612	$ 159,541	$ 149,487	$ 154,622	$ 147,707	$ 154,971	0.017			$ 157,587	$ 160,247	$ 162,952	$ 165,703	$ 168,500	$ 171,345	$ 174,237	$ 160,247	$ (2,705)	$ (5,456)	$ (8,253)	$ (11,098)
206	Boca Raton	Palm Beach	$ 1,631,200	$ 1,655,840	$ 1,621,330	$ 1,644,694	$ 1,799,929	$ 1,705,627	$ 1,670,827	$ 1,633,523	$ 1,304,411	-0.028			$ 1,268,463	$ 1,233,506	$ 1,199,512	$ 1,166,455	$ 1,134,309	$ 1,103,049	$ 1,072,651	$ 1,268,463	$ -	$ -	$ -	$ -
207	Boynton Beach	Palm Beach	$ 1,594,879	$ 1,639,756	$ 1,662,205	$ 1,753,678	$ 1,966,141	$ 1,863,221	$ 1,505,597	$ 1,553,542	$ 1,595,185	0.000			$ 1,595,223	$ 1,595,262	$ 1,595,300	$ 1,595,338	$ 1,595,376	$ 1,595,415	$ 1,595,453	$ 1,595,262	$ (38)	$ (77)	$ (115)	$ (153)
208	Briny Breezes	Palm Beach	$ 6,841	$ 2,672	$ 3,903	$ 5,265	$ 4,222	$ 3,596	$ -	$ 4,764	$ 4,551	-0.050			$ 4,325	$ 4,110	$ 3,906	$ 3,712	$ 3,528	$ 3,352	$ 3,186	$ 4,325	$ -	$ -	$ -	$ -
209	Cloud Lake	Palm Beach	$ 650	$ 650	$ 450	$ 675	$ 352	$ 1,025	$ 525	$ 475	$ -	-0.044		$ 454	$ 434	$ 415	$ 397	$ 380	$ 363	$ 347	$ 332	$ 434	$ -	$ -	$ -	$ -
210	Delray Beach	Palm Beach	$ 786,579	$ 839,208	$ 911,668	$ 890,153	$ 1,006,428	$ 902,895	$ 891,645	$ 989,251	$ 944,861	0.023			$ 966,765	$ 989,178	$ 1,012,110	$ 1,035,573	$ 1,059,580	$ 1,084,144	$ 1,109,278	$ 989,178	$ (22,932)	$ (46,395)	$ (70,403)	$ (94,967)
211	Glen Ridge	Palm Beach	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,166	$ 5,272	-0.145			$ 4,508	$ 3,854	$ 3,295	$ 2,817	$ 2,409	$ 2,060	$ 1,761	$ 4,508	$ -	$ -	$ -	$ -
212	Golf	Palm Beach	$ 19,107	$ 17,390	$ 23,951	$ 22,377	$ 20,891	$ -	$ -	$ 34,296	$ 25,083	0.035			$ 25,951	$ 26,849	$ 27,778	$ 28,739	$ 29,734	$ 30,762	$ 31,827	$ 26,849	$ (929)	$ (1,890)	$ (2,885)	$ (3,913)
213	Greenacres	Palm Beach	$ 267,372	$ 259,650	$ 278,617	$ 305,731	$ 337,709	$ 322,668	$ 350,783	$ 334,155	$ 348,397	0.034			$ 360,117	$ 372,232	$ 384,755	$ 397,698	$ 411,077	$ 424,906	$ 439,201	$ 372,232	$ (12,522)	$ (25,466)	$ (38,845)	$ (52,674)
214	Gulf Stream	Palm Beach	$ 17,351	$ 14,797	$ 13,341	$ -	$ -	$ -	$ -	$ -	$ -															
215	Haverhill	Palm Beach	$ 7,804	$ 9,323	$ 8,419	$ 8,528	$ 8,757	$ 8,474	$ 9,206	$ 10,620	$ 8,632	0.013			$ 8,741	$ 8,852	$ 8,965	$ 9,078	$ 9,194	$ 9,310	$ 9,428	$ 8,852	$ (112)	$ (226)	$ (341)	$ (458)
216	Highland Beach	Palm Beach	$ -	$ 1,551	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
217	Hypoluxo	Palm Beach	$ 17,035	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
218	Juno Beach	Palm Beach	$ 57,413	$ 60,050	$ 62,379	$ 64,346	$ 60,513	$ 65,414	$ 69,660	$ 70,901	$ 69,534	0.024			$ 71,219	$ 72,945	$ 74,712	$ 76,523	$ 78,377	$ 80,276	$ 82,222	$ 72,945	$ (1,768)	$ (3,578)	$ (5,432)	$ (7,332)
219	Jupiter	Palm Beach	$ 535,845	$ 327,056	$ 495,217	$ 413,288	$ 404,316	$ 473,321	$ 455,401	$ -	$ -	-0.027	$ 443,220	$ 431,366	$ 419,828	$ 408,599	$ 397,670	$ 387,034	$ 376,682	$ 366,607	$ 356,801	$ 419,828	$ -	$ -	$ -	$ -
220	Jupiter Inlet Colony	Palm Beach	$ 2,966	$ 3,868	$ -	$ -	$ -	$ -	$ 4,984	$ -	$ -															
221	Lake Clarke Shores	Palm Beach	$ 28,790	$ 31,717	$ 24,095	$ 22,321	$ 23,237	$ 21,859	$ 24,178	$ 35,078	$ 27,573	-0.005			$ 27,425	$ 27,277	$ 27,130	$ 26,984	$ 26,839	$ 26,694	$ 26,550	$ 27,425	$ -	$ -	$ -	$ -
222	Lake Park	Palm Beach	$ 351,056	$ 355,674	$ 353,149	$ 332,080	$ 373,345	$ 335,739	$ 347,750	$ 357,927	$ -	0.003	$ 358,919		$ 359,915	$ 360,913	$ 361,913	$ 362,917	$ 363,923	$ 364,932	$ 365,944	$ 360,913	$ (1,001)	$ (2,004)	$ (3,011)	$ (4,020)
223	Lake Worth Beach	Palm Beach	$ -	$ -	$ -	$ -	$ -	$ 991,292	$ -	$ 1,002,070	$ -	0.005	$ 1,007,503		$ 1,012,965	$ 1,018,457	$ 1,023,979	$ 1,029,530	$ 1,035,112	$ 1,040,724	$ 1,046,367	$ 1,018,457	$ (5,522)	$ (11,073)	$ (16,655)	$ (22,267)
224	Lantana	Palm Beach	$ 226,005	$ 241,997	$ 239,559	$ 280,457	$ 271,152	$ 271,050	$ 245,039	$ 240,311	$ 265,237	0.020			$ 270,597	$ 276,066	$ 281,645	$ 287,337	$ 293,144	$ 299,069	$ 305,113	$ 276,066	$ (5,579)	$ (11,271)	$ (17,078)	$ (23,003)
225	Loxahatchee Groves	Palm Beach	$ -	$ -	$ -	$ -	$ 50,819	$ 67,736	$ 105,616	$ 72,258	$ 65,085	0.064			$ 69,238	$ 73,656	$ 78,356	$ 83,356	$ 88,675	$ 94,333	$ 100,352	$ 73,656	$ (4,700)	$ (9,700)	$ (15,019)	$ (20,677)
226	Manalapan	Palm Beach	$ 29,495	$ 25,628	$ 31,130	$ 18,033	$ 43,449	$ 34,394	$ 33,242	$ 10,532	$ -	-0.137	$ 9,091		$ 7,847	$ 6,774	$ 5,847	$ 5,047	$ 4,357	$ 3,761	$ 3,246	$ 7,847	$ -	$ -	$ -	$ -
227	Mangonia Park	Palm Beach	$ 80,964	$ 74,080	$ 60,636	$ 69,151	$ 54,749	$ 53,044	$ 90,059	$ 91,468	$ -	0.018	$ 93,076		$ 94,712	$ 96,377	$ 98,071	$ 99,795	$ 101,550	$ 103,335	$ 105,151	$ 96,377	$ (1,694)	$ (3,418)	$ (5,173)	$ (6,958)
228	North Palm Beach	Palm Beach	$ 278,643	$ 290,409	$ 269,108	$ 261,846	$ 293,783	$ 328,860	$ 293,043	$ 285,410	$ 299,806	0.009			$ 302,562	$ 305,343	$ 308,150	$ 310,983	$ 313,842	$ 316,727	$ 319,638	$ 305,343	$ (2,807)	$ (5,640)	$ (8,498)	$ (11,383)
229	Ocean Ridge	Palm Beach	$ 2,666	$ 2,194	$ 378	$ 948	$ 2,368	$ 770	$ 1,348	$ 718	$ 819	-0.137			$ 707	$ 610	$ 526	$ 454	$ 392	$ 338	$ 292	$ 707	$ -	$ -	$ -	$ -
230	Pahokee	Palm Beach	$ 11,793	$ 12,216	$ 7,853	$ 20,757	$ 8,966	$ 18,325	$ 17,995	$ 19,116	$ -	0.071	$ 20,482		$ 21,945	$ 23,513	$ 25,192	$ 26,992	$ 28,920	$ 30,986	$ 33,200	$ 23,513	$ (1,680)	$ (3,479)	$ (5,408)	$ (7,474)
231	Palm Beach	Palm Beach	$ 682,428	$ 723,649	$ 713,710	$ 771,499	$ 773,039	$ 813,903	$ 805,710	$ 832,757	$ 916,897	0.038			$ 951,379	$ 987,158	$ 1,024,282	$ 1,062,802	$ 1,102,771	$ 1,144,243	$ 1,187,275	$ 987,158	$ (37,124)	$ (75,645)	$ (115,614)	$ (157,086)
232	Palm Beach Gardens	Palm Beach	$ 1,642,308	$ 1,600,232	$ 1,608,214	$ 1,530,796	$ 1,538,888	$ 1,590,949	$ 1,587,489	$ 1,577,931	$ 97,941	-0.297			$ 68,850	$ 48,400	$ 34,024	$ 23,918	$ 16,814	$ 11,819	$ 8,309	$ 68,850	$ -	$ -	$ -	$ -
233	Palm Beach Shores	Palm Beach	$ 16,998	$ 15,628	$ 17,223	$ 14,855	$ 18,677	$ 13,935	$ 13,392	$ 16,806	$ 13,863	-0.025			$ 13,514	$ 13,174	$ 12,843	$ 12,519	$ 12,204	$ 11,897	$ 11,598	$ 13,514	$ -	$ -	$ -	$ -
234	Palm Springs	Palm Beach	$ 309,652	$ 343,981	$ 362,931	$ 395,733	$ 386,375	$ 394,669	$ 408,663	$ 419,767	$ 402,306	0.033			$ 415,687	$ 429,514	$ 443,800	$ 458,562	$ 473,814	$ 489,574	$ 505,858	$ 429,514	$ (14,286)	$ (29,048)	$ (44,300)	$ (60,060)
235	Riviera Beach	Palm Beach	$ 1,192,255	$ 1,434,734	$ 1,485,984	$ 1,522,909	$ 1,505,373	$ 1,611,608	$ 1,551,457	$ 1,378,885	$ 1,582,108	0.036			$ 1,639,059	$ 1,698,059	$ 1,759,184	$ 1,822,509	$ 1,888,113	$ 1,956,079	$ 2,026,491	$ 1,698,059	$ (61,125)	$ (124,449)	$ (190,054)	$ (258,019)
236	Royal Palm Beach	Palm Beach	$ 704,682	$ 695,591	$ 693,524	$ 686,299	$ 645,288	$ 651,866	$ 521,599	$ 780,814	$ 784,136	0.013			$ 794,678	$ 805,362	$ 816,189	$ 827,162	$ 838,282	$ 849,552	$ 860,974	$ 805,362	$ (10,827)	$ (21,800)	$ (32,921)	$ (44,191)
237	South Bay	Palm Beach	$ -	$ -	$ 15,775	$ 15,599	$ 15,973	$ 16,693	$ 15,301	$ 25,592	0.102				$ 28,192	$ 31,057	$ 34,213	$ 37,689	$ 41,518	$ 45,737	$ 50,384	$ 31,057	$ (3,156)	$ (6,632)	$ (10,461)	$ (14,680)
238	South Palm Beach	Palm Beach	$ 9,434	$ 8,519	$ 2,592	$ -	$ -	$ -	$ -	$ -	$ 1,054															
239	Tequesta	Palm Beach	$ 90,081	$ 94,652	$ 98,928	$ 93,940	$ 92,290	$ 95,398	$ 85,476	$ 92,281	$ 90,713	0.001			$ 90,792	$ 90,872	$ 90,951	$ 91,031	$ 91,110	$ 91,190	$ 91,270	$ 90,872	$ (79)	$ (159)	$ (239)	$ (318)
240	Wellington	Palm Beach	$ 839,202	$ 945,538	$ 944,494	$ 948,776	$ 933,235	$ 864,066	$ 814,890	$ 918,666	$ 857,648	0.003			$ 859,982	$ 862,323	$ 864,669	$ 867,022	$ 869,382	$ 871,748	$ 874,121	$ 862,323	$ (2,347)	$ (4,700)	$ (7,060)	$ (9,426)
241	West Palm Beach	Palm Beach	$ 3,248,221	$ 3,500,548	$ 3,492,257	$ 3,252,467	$ 3,558,120	$ 3,566,706	$ 3,829,291	$ 3,843,770	$ -	0.024		$ 3,937,331	$ 4,033,170	$ 4,131,341	$ 4,231,902	$ 4,334,910	$ 4,440,426	$ 4,548,511	$ 4,659,226	$ 4,131,341	$ (100,561)	$ (203,569)	$ (309,085)	$ (417,170)
242	Westlake	Palm Beach	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
243	Dade City	Pasco	$ 28,384	$ 35,151	$ 27,893	$ 36,967	$ 32,612	$ 34,498	$ 33,406	$ -	$ -	0.028	$ 34,325	$ 35,270	$ 36,241	$ 37,238	$ 38,263	$ 39,317	$ 40,399	$ 41,511	$ 42,653	$ 37,238	$ (1,025)	$ (2,078)	$ (3,160)	$ (4,272)
244	New Port Richey	Pasco	$ 148,522	$ 164,515	$ 171,880	$ 155,613	$ 200,754	$ 238,815	$ 200,309	$ -	$ -	0.051	$ 210,548	$ 221,311	$ 232,624	$ 244,516	$ 257,015	$ 270,153	$ 283,963	$ 298,479	$ 313,736	$ 244,516	$ (12,499)	$ (25,637)	$ (39,447)	$ (53,963)
245	Port Richey	Pasco	$ -	$ 62,008	$ 52,654	$ 62,781	$ 61,997	$ 67,705	$ 64,663	$ 59,091	$ 61,169	-0.002			$ 61,050	$ 60,931	$ 60,813	$ 60,695	$ 60,577	$ 60,459	$ 60,341	$ 61,050	$ -	$ -	$ -	$ -
246	San Antonio	Pasco	$ 1,643	$ 2,310	$ 1,602	$ 1,705	$ 2,030	$ 3,910	$ (765)	$ 3,630	$ 2,660	0.062			$ 2,825	$ 3,000	$ 3,187	$ 3,385	$ 3,595	$ 3,818	$ 4,055	$ 3,000	$ (186)	$ (384)	$ (594)	$ (817)
247	St. Leo	Pasco	$ 302	$ 165	$ 185	$ 169	$ 521	$ 213	$ 211	$ 446	$ 105	-0.124			$ 92	$ 81	$ 71	$ 62	$ 54	$ 48	$ 42	$ 92	$ -	$ -	$ -	$ -
248	Zephyrhills	Pasco	$ 98,819	$ 93,076	$ 85,704	$ 297,370	$ 87,430	$ 103,816	$ 100,588	$ 91,838	$ 96,350	-0.003			$ 96,046	$ 95,742	$ 95,440	$ 95,139	$ 94,838	$ 94,539	$ 94,240	$ 96,046	$ -	$ -	$ -	$ -
249	Belleair	Pinellas	$ 23,815	$ 24,364	$ 20,064	$ 24,159	$ 24,652	$ 23,514	$ -	$ 22,627	$ 27,670	0.019			$ 28,194	$ 28,728	$ 29,271	$ 29,826	$ 30,390	$ 30,965	$ 31,552	$ 28,728	$ (544)	$ (1,098)	$ (1,663)	$ (2,238)
250	Belleair Beach	Pinellas	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
251	Belleair Bluffs	Pinellas	$ 31,497	$ 33,739	$ 27,115	$ 39,572	$ 31,173	$ 31,114	$ 34,808	$ 27,145	$ 28,098	-0.014			$ 27,700	$ 27,307	$ 26,920	$ 26,539	$ 26,163	$ 25,792	$ 25,426	$ 27,700	$ -	$ -	$ -	$ -
252	Belleair Shore	Pinellas	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
253	Clearwater	Pinellas	$ 2,028,722	$ 661,982	$ 1,913,492	$ 1,956,325	$ 2,077,054	$ 2,027,827	$ 2,127,380	$ 2,066,475	$ 2,082,520	0.003			$ 2,089,344	$ 2,096,191	$ 2,103,060	$ 2,109,952	$ 2,116,866	$ 2,123,803	$ 2,130,762	$ 2,096,191	$ (6,869)	$ (13,761)	$ (20,675)	$ (27,612)
254	Dunedin	Pinellas	$ 127,169	$ 127,061	$ 114,834	$ 112,689	$ 136,426	$ 132,516	$ 138,789	$ 147,445	$ 141,310	0.013			$ 143,185	$ 145,084	$ 147,009	$ 148,960	$ 150,936	$ 152,938	$ 154,967	$ 145,084	$ (1,925)	$ (3,875)	$ (5,852)	$ (7,854)
255	Gulfport	Pinellas	$ 49,484	$ 44,234	$ 46,126	$ 47,585	$ 50,351	$ 18,665	$ 42,054	$ 46,358	$ 41,446	-0.022			$ 40,538	$ 39,649	$ 38,781	$ 37,931	$ 37,100	$ 36,287	$ 35,491	$ 40,538	$ -	$ -	$ -	$ -
256	Indian Rocks Beach	Pinellas	$ 42,036	$ 42,914	$ 33,100	$ 39,277	$ 38,243	$ 36,861	$ 37,066	$ 36,509	$ 78,503	0.081			$ 84,878	$ 91,770	$ 99,223	$ 107,280	$ 115,992	$ 125,411	$ 135,595	$ 91,770	$ (7,452)	$ (15,510)	$ (24,221)	$ (33,640)
257	Indian Shores	Pinellas	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
258	Kenneth City	Pinellas	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 56,539	$ -															
259	Largo	Pinellas	$ 635,672	$ 628,913	$ 630,457	$ 611,919	$ 705,698	$ 661,241	$ 684,010	$ 610,339	$ 685,661	0.010			$ 692,180	$ 698,761	$ 705,404	$ 712,111	$ 718,881	$ 725,716	$ 732,616	$ 698,761	$ (6,643)	$ (13,350)	$ (20,120)	$ (26,955)
260	Madeira Beach	Pinellas	$ -	$ 81,474	$ 82,679	$ 74,413	$ 72,591	$ 59,631	$ 69,962	$ 132,708	$ 34,278	-0.116			$ 30,290	$ 26,766	$ 23,652	$ 20,900	$ 18,469	$ 16,320	$ 14,422	$ 30,290	$ -	$ -	$ -	$ -
261	North Redington Beach	Pinellas	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
262	Oldsmar	Pinellas	$ 177,728	$ 184,924	$ 184,525	$ 172,719	$ 183,699	$ 160,885	$ 157,808	$ 161,220	$ 154,778	-0.017			$ 152,126	$ 149,519	$ 146,957	$ 144,439	$ 141,965	$ 139,532	$ 137,141	$ 152,126	$ -	$ -	$ -	$ -
263	Pinellas Park	Pinellas	$ 739,489	$ 732,834	$ 747,246	$ 745,946	$ 742,499	$ 751,361	$ 716,074	$ 799,878	$ 806,970	0.011			$ 815,827	$ 824,781	$ 833,834	$ 842,986	$ 852,238	$ 861,592	$ 871,049	$ 824,781	$ (9,053)	$ (18,204)	$ (27,457)	$ (36,811)
264	Redington Beach	Pinellas	$ 6,600	$ 4,985	$ 2,190	$ 2,026	$ 1,560	$ 2,293	$ 1,680	$ 1,300	$ 3,595	-0.073			$ 3,332	$ 3,088	$ 2,863	$ 2,653	$ 2,459	$ 2,279	$ 2,113	$ 3,332	$ -	$ -	$ -	$ -
265	Redington Shores	Pinellas	$ 15,195	$ 14,684	$ 15,408	$ 15,629	$ 13,055	$ 13,874	$ 13,565	$ 12,280	$ 14,282	-0.008			$ 14,172	$ 14,062	$ 13,954	$ 13,846	$ 13,739	$ 13,633	$ 13,528	$ 14,172	$ -	$ -	$ -	$ -
266	Safety Harbor	Pinellas	$ 162,446	$ 141,389	$ 140,393	$ 149,597	$ 144,019	$ 141,507	$ 145,664	$ 131,022	$ -	-0.030	$ 127,059		$ 123,216	$ 119,490	$ 115,876	$ 112,371	$ 108,973	$ 105,677	$ 102,481	$ 123,216	$ -	$ -	$ -	$ -
267	Seminole	Pinellas	$ 133,285	$ 144,471	$ 154,764	$ 169,542	$ 172,158	$ 171,136	$ 168,848	$ 157,220	$ 162,906	0.025			$ 167,044	$ 171,288	$ 175,639	$ 180,101	$ 184,676	$ 189,367	$ 194,177	$ 171,288	$ (4,351)	$ (8,813)	$ (13,388)	$ (18,079)
268	South Pasadena	Pinellas	$ 105,754	$ 87,309	$ 97,102	$ 105,383	$ 104,819	$ 107,872	$ 108,501	$ 98,234	$ 118,052	0.014			$ 119,687	$ 121,344	$ 123,024	$ 124,727	$ 126,454	$ 128,205	$ 129,980	$ 121,344	$ (1,680)	$ (3,384)	$ (5,111)	$ (6,861)
269	St. Pete Beach	Pinellas	$ 93,846	$ 98,804	$ 98,295	$ 95,068	$ 94,527	$ 88,957	$ 92,376	$ 93,794	$ 93,228	-0.001			$ 93,151	$ 93,074	$ 92,997	$ 92,921	$ 92,844	$ 92,767	$ 92,691	$ 93,151	$ -	$ -	$ -	$ -
270	St. Petersburg	Pinellas	$ -	$ 2,461,341	$ 2,500,872	$ 2,563,310	$ 2,568,483	$ 2,533,473	$ 2,503,208	$ 2,379,098	$ 2,652,088	0.011			$ 2,680,518	$ 2,709,254	$ 2,738,297	$ 2,767,652	$ 2,797,321	$ 2,827,308	$ 2,857,617	$ 2,709,254	$ (29,043)	$ (58,398)	$ (88,067)	$ (118,055)
271	Tarpon Springs	Pinellas	$ 161,021	$ 161,569	$ 160,636	$ 141,876	$ 151,605	$ 138,677	$ 147,305	$ 110,952	$ 122,268	-0.034			$ 118,132	$ 114,135	$ 110,274	$ 106,544	$ 102,939	$ 99,457	$ 96,092	$ 118,132	$ -	$ -	$ -	$ -

2024 HB 503 Local Business Tax - Low Impact

Issue: Creates a new limitation on the amount of revenue that a local government may receive from local business taxes under Chapter 205, F.S.

Reported Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 2015 - 2023

Calculation of CAGR and Revenues in the Forecast Period

Local Revenue Impact

Negative Dollar Figures Reflect Amounts To Be Refunded

	Municipality	County	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	CAGR	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	New Revenue Base	2026-27	2027-28	2028-29	2029-30
272	Treasure Island	Pinellas	$ -	$ 80,636	$ 74,681	$ 80,081	$ 83,008	$ 74,699	$ 29,432	$ 77,077	$ 47,273	-0.073			$ 43,801	$ 40,584	$ 37,603	$ 34,841	$ 32,282	$ 29,911	$ 27,714	$ 43,801	$ -	$ -	$ -	$ -
273	Auburndale	Polk	$ 33,148	$ 34,978	$ 33,286	$ 29,111	$ 33,047	$ 30,456	$ 29,766	$ 22,913	$ 30,295	-0.011			$ 29,956	$ 29,621	$ 29,290	$ 28,962	$ 28,638	$ 28,318	$ 28,001	$ 29,956	$ -	$ -	$ -	$ -
274	Bartow	Polk	$ -	$ -	$ 22,330	$ 21,586	$ 22,906	$ 24,078	$ 22,776	$ 20,082	$ 22,030	-0.002			$ 21,980	$ 21,931	$ 21,882	$ 21,832	$ 21,783	$ 21,734	$ 21,685	$ 21,980	$ -	$ -	$ -	$ -
275	Davenport	Polk	$ -	$ -	$ 9,680	$ 10,480	$ 9,480	$ 15,430	$ 13,192	$ 11,311	$ 23,779	0.162			$ 27,621	$ 32,085	$ 37,269	$ 43,292	$ 50,287	$ 58,413	$ 67,852	$ 32,085	$ (5,185)	$ (11,207)	$ (18,203)	$ (26,328)
276	Dundee	Polk	$ -	$ -	$ 9,131	$ 8,733	$ 13,245	$ 15,696	$ 15,348	$ 14,162	$ -	0.092	$ 15,461		$ 16,880	$ 18,428	$ 20,119	$ 21,965	$ 23,980	$ 26,180	$ 28,582	$ 18,428	$ (1,691)	$ (3,537)	$ (5,552)	$ (7,752)
277	Eagle Lake	Polk	$ 8,167	$ 8,604	$ 7,306	$ 7,750	$ 8,640	$ 9,074	$ 7,682	$ 3,963	$ -	-0.098	$ 3,574		$ 3,223	$ 2,907	$ 2,622	$ 2,364	$ 2,132	$ 1,923	$ 1,734	$ 3,223	$ -	$ -	$ -	$ -
278	Fort Meade	Polk	$ 6,455	$ 9,938	$ 8,290	$ 7,247	$ 7,576	$ 8,663	$ 7,953	$ 7,683	$ 10,815	0.067			$ 11,536	$ 12,304	$ 13,124	$ 13,999	$ 14,932	$ 15,927	$ 16,988	$ 12,304	$ (820)	$ (1,694)	$ (2,627)	$ (3,622)
279	Frostproof	Polk	$ 27,725	$ 28,354	$ 32,319	$ 28,121	$ 23,068	$ 21,780	$ 24,411	$ 28,185	$ -	0.002	$ 28,251		$ 28,318	$ 28,384	$ 28,451	$ 28,518	$ 28,585	$ 28,653	$ 28,720	$ 28,384	$ (67)	$ (134)	$ (201)	$ (268)
280	Haines City	Polk	$ 75,354	$ 73,739	$ 76,336	$ 81,157	$ 96,828	$ 39,371	$ 75,594	$ 116,117	$ 156,418	0.096			$ 171,370	$ 187,751	$ 205,698	$ 225,360	$ 246,902	$ 270,503	$ 296,360	$ 187,751	$ (17,947)	$ (37,609)	$ (59,151)	$ (82,752)
281	Highland Park	Polk	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
282	Hillcrest Heights	Polk	$ 137	$ 146	$ 155	$ 157	$ 160	$ 176	$ -	$ 170	$ -	0.031	$ 175		$ 181	$ 186	$ 192	$ 198	$ 205	$ 211	$ 218	$ 186	$ (6)	$ (12)	$ (18)	$ (24)
283	Lake Alfred	Polk	$ 11,316	$ 10,266	$ 10,159	$ 11,227	$ 12,454	$ 11,638	$ 11,434	$ 13,688	$ 12,057	0.008			$ 12,153	$ 12,250	$ 12,347	$ 12,446	$ 12,545	$ 12,644	$ 12,745	$ 12,250	$ (98)	$ (196)	$ (295)	$ (395)
284	Lake Hamilton	Polk	$ 2,479	$ 2,092	$ 2,398	$ 2,186	$ 1,805	$ 2,368	$ 5,805	$ 4,957	$ 6,168	0.121			$ 6,912	$ 7,747	$ 8,682	$ 9,729	$ 10,903	$ 12,219	$ 13,694	$ 7,747	$ (935)	$ (1,983)	$ (3,157)	$ (4,473)
285	Lake Wales	Polk	$ 72,034	$ 70,015	$ 72,316	$ 68,133	$ 67,280	$ 61,772	$ 64,445	$ 66,893	$ 58,776	-0.025			$ 57,300	$ 55,862	$ 54,459	$ 53,092	$ 51,759	$ 50,460	$ 49,193	$ 57,300	$ -	$ -	$ -	$ -
286	Lakeland	Polk	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,712,338	$ 1,845,176	0.078			$ 1,988,319	$ 2,142,567	$ 2,308,781	$ 2,487,889	$ 2,680,892	$ 2,888,867	$ 3,112,977	$ 2,142,567	$ (166,214)	$ (345,322)	$ (538,325)	$ (746,300)
287	Mulberry	Polk	$ 18,965	$ 15,138	$ 18,914	$ 18,182	$ 19,996	$ 17,045	$ 17,515	$ 17,851	$ 16,796	-0.015			$ 16,543	$ 16,294	$ 16,048	$ 15,806	$ 15,568	$ 15,334	$ 15,103	$ 16,543	$ -	$ -	$ -	$ -
288	Polk City	Polk	$ 11,889	$ 12,994	$ 6,161	$ 19,009	$ 6,604	$ 14,756	$ 12,062	$ 13,016	$ 15,561	0.034			$ 16,093	$ 16,644	$ 17,214	$ 17,803	$ 18,412	$ 19,042	$ 19,693	$ 16,644	$ (570)	$ (1,158)	$ (1,768)	$ (2,398)
289	Winter Haven	Polk	$ 223,856	$ 220,567	$ 236,612	$ 201,569	$ 160,075	$ 204,749	$ 224,793	$ 194,473	$ 239,588	0.009			$ 241,631	$ 243,691	$ 245,768	$ 247,864	$ 249,977	$ 252,108	$ 254,258	$ 243,691	$ (2,078)	$ (4,173)	$ (6,286)	$ (8,418)
290	Gulf Breeze	Santa Rosa	$ 64,722	$ 62,092	$ 65,468	$ 67,101	$ 54,499	$ 57,602	$ 60,530	$ 55,812	$ 60,733	-0.008			$ 60,252	$ 59,775	$ 59,301	$ 58,832	$ 58,366	$ 57,903	$ 57,445	$ 60,252	$ -	$ -	$ -	$ -
291	Jay	Santa Rosa	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
292	Milton	Santa Rosa	$ 128,205	$ 121,495	$ 121,479	$ 126,777	$ 112,665	$ 119,557	$ 131,816	$ 129,461	$ 136,398	0.008			$ 137,458	$ 138,527	$ 139,604	$ 140,689	$ 141,782	$ 142,885	$ 143,995	$ 138,527	$ (1,077)	$ (2,162)	$ (3,256)	$ (4,358)
293	North Port	Sarasota	$ 136,049	$ 142,197	$ 118,613	$ 137,009	$ 130,086	$ 133,248	$ 147,792	$ 136,672	$ 146,877	0.010			$ 148,290	$ 149,716	$ 151,156	$ 152,610	$ 154,078	$ 155,560	$ 157,056	$ 149,716	$ (1,440)	$ (2,894)	$ (4,362)	$ (5,844)
294	Sarasota	Sarasota	$ 893,134	$ 948,941	$ 880,237	$ 981,692	$ 950,143	$ 928,899	$ 1,004,356	$ 808,483	$ 927,276	0.005			$ 931,635	$ 936,014	$ 940,413	$ 944,833	$ 949,274	$ 953,736	$ 958,219	$ 936,014	$ (4,400)	$ (8,820)	$ (13,261)	$ (17,723)
295	Venice	Sarasota	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
296	Altamonte Springs	Seminole	$ 869,701	$ 848,938	$ 857,650	$ 850,989	$ 843,241	$ 869,901	$ 832,604	$ 908,073	$ 842,430	-0.004			$ 839,082	$ 835,747	$ 832,425	$ 829,117	$ 825,822	$ 822,539	$ 819,270	$ 839,082	$ -	$ -	$ -	$ -
297	Casselberry	Seminole	$ 200,310	$ 215,313	$ 211,414	$ 232,928	$ 235,938	$ 222,468	$ 228,742	$ 231,605	$ 213,841	0.008			$ 215,595	$ 217,364	$ 219,148	$ 220,945	$ 222,758	$ 224,586	$ 226,428	$ 217,364	$ (1,783)	$ (3,581)	$ (5,394)	$ (7,222)
298	Lake Mary	Seminole	$ 121,639	$ 126,095	$ 126,894	$ 130,074	$ 134,181	$ 138,749	$ 139,515	$ 138,756	$ 136,934	0.015			$ 138,976	$ 141,049	$ 143,153	$ 145,288	$ 147,455	$ 149,655	$ 151,887	$ 141,049	$ (2,104)	$ (4,239)	$ (6,406)	$ (8,605)
299	Longwood	Seminole	$ 169,748	$ 171,546	$ 171,155	$ 157,862	$ 210,221	$ 185,913	$ 166,514	$ 147,741	$ 114,927	-0.048			$ 109,458	$ 104,250	$ 99,290	$ 94,565	$ 90,065	$ 85,780	$ 81,698	$ 109,458	$ -	$ -	$ -	$ -
300	Oviedo	Seminole	$ 137,830	$ 136,035	$ 139,955	$ 142,545	$ 150,558	$ 130,740	$ 137,412	$ 141,517	$ 141,452	0.003			$ 141,911	$ 142,372	$ 142,835	$ 143,299	$ 143,764	$ 144,231	$ 144,699	$ 142,372	$ (462)	$ (926)	$ (1,392)	$ (1,859)
301	Sanford	Seminole	$ 640,224	$ 647,645	$ 658,219	$ 645,003	$ 627,958	$ 687,048	$ 636,633	$ 721,187	$ 749,372	0.020			$ 764,264	$ 779,451	$ 794,940	$ 810,737	$ 826,848	$ 843,280	$ 860,037	$ 779,451	$ (15,489)	$ (31,286)	$ (47,397)	$ (63,829)
302	Winter Springs	Seminole	$ 119,965	$ 124,703	$ 122,517	$ 125,834	$ 122,362	$ 112,450	$ 125,892	$ 88,511	$ 164,766	0.040			$ 171,433	$ 178,370	$ 185,587	$ 193,096	$ 200,910	$ 209,039	$ 217,497	$ 178,370	$ (7,217)	$ (14,727)	$ (22,540)	$ (30,669)
303	Hastings	St. Johns	$ 2,764	$ 2,129	$ 2,989	$ 673	$ -	$ -	$ -	$ -	$ -															
304	St. Augustine	St. Johns	$ 128,644	$ 98,805	$ 122,836	$ 115,281	$ 108,097	$ 91,273	$ 92,508	$ 137,804	$ 140,831	0.011			$ 142,433	$ 144,054	$ 145,693	$ 147,351	$ 149,027	$ 150,723	$ 152,438	$ 144,054	$ (1,639)	$ (3,297)	$ (4,973)	$ (6,669)
305	St. Augustine Beach	St. Johns	$ 27,974	$ 27,248	$ 30,221	$ 31,732	$ 29,092	$ 31,083	$ 30,106	$ 26,607	$ 34,918	0.028			$ 35,899	$ 36,908	$ 37,945	$ 39,012	$ 40,108	$ 41,235	$ 42,394	$ 36,908	$ (1,037)	$ (2,104)	$ (3,200)	$ (4,327)
306	Fort Pierce	St. Lucie	$ 277,379	$ 263,811	$ 257,429	$ 347,273	$ 299,030	$ 305,633	$ 324,773	$ 294,465	$ 327,304	0.021			$ 334,146	$ 341,131	$ 348,261	$ 355,541	$ 362,973	$ 370,561	$ 378,307	$ 341,131	$ (7,131)	$ (14,411)	$ (21,843)	$ (29,430)
307	Port St. Lucie	St. Lucie	$ -	$ -	$ -	$ -	$ 2,030,504	$ 2,054,518	$ 2,139,910	$ 2,079,231	$ 2,178,121	0.018			$ 2,216,673	$ 2,255,906	$ 2,295,835	$ 2,336,470	$ 2,377,824	$ 2,419,910	$ 2,462,741	$ 2,255,906	$ (39,928)	$ (80,563)	$ (121,918)	$ (164,004)
308	St. Lucie Village	St. Lucie	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
309	Bushnell	Sumter	$ 15,897	$ 12,291	$ 13,747	$ 13,894	$ 3,797	$ -	$ -	$ -	$ -															
310	Center Hill	Sumter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
311	Coleman	Sumter	$ -	$ -	$ -	$ 1,572	$ 1,764	$ 2,072	$ -	$ -	$ -															
312	Webster	Sumter	$ -	$ -	$ -	$ 11,534	$ 7,876	$ 7,427	$ 8,773	$ 17,456	$ 10,744	-0.014			$ 10,593	$ 10,443	$ 10,296	$ 10,151	$ 10,008	$ 9,867	$ 9,728	$ 10,593	$ -	$ -	$ -	$ -
313	Wildwood	Sumter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
314	Daytona Beach	Volusia	$ 990,019	$ 1,086,533	$ 1,062,351	$ 978,939	$ 1,142,848	$ 1,043,931	$ 905,611	$ 1,078,148	$ 1,010,060	0.003			$ 1,012,593	$ 1,015,133	$ 1,017,680	$ 1,020,232	$ 1,022,791	$ 1,025,357	$ 1,027,928	$ 1,015,133	$ (2,546)	$ (5,099)	$ (7,658)	$ (10,223)
315	Daytona Beach Shores	Volusia	$ 102,000	$ 103,000	$ 102,000	$ 101,000	$ 102,000	$ 99,000	$ 102,000	$ 102,796	$ 101,629	0.000			$ 101,583	$ 101,536	$ 101,490	$ 101,444	$ 101,398	$ 101,352	$ 101,305	$ 101,583	$ -	$ -	$ -	$ -
316	DeBary	Volusia	$ 46,414	$ 46,963	$ 48,541	$ 48,228	$ 52,086	$ 52,497	$ 52,493	$ 51,585	$ 49,641	0.008			$ 50,060	$ 50,482	$ 50,908	$ 51,338	$ 51,771	$ 52,208	$ 52,648	$ 50,482	$ (426)	$ (855)	$ (1,289)	$ (1,725)
317	DeLand	Volusia	$ 256,339	$ 261,428	$ 259,495	$ 255,543	$ 255,667	$ 270,840	$ 213,128	$ 225,265	$ 236,552	-0.010			$ 234,189	$ 231,849	$ 229,532	$ 227,239	$ 224,968	$ 222,721	$ 220,495	$ 234,189	$ -	$ -	$ -	$ -
318	Deltona	Volusia	$ 261,200	$ 268,155	$ 241,901	$ 272,002	$ 271,315	$ 229,964	$ 382,252	$ 338,803	$ 347,839	0.036			$ 360,520	$ 373,663	$ 387,285	$ 401,403	$ 416,037	$ 431,203	$ 446,923	$ 373,663	$ (13,622)	$ (27,741)	$ (42,374)	$ (57,541)
319	Edgewater	Volusia	$ 112,240	$ 116,078	$ 115,359	$ 99,338	$ 116,199	$ 122,692	$ 125,314	$ 131,108	$ 139,266	0.027			$ 143,073	$ 146,984	$ 151,002	$ 155,129	$ 159,370	$ 163,726	$ 168,202	$ 146,984	$ (4,018)	$ (8,145)	$ (12,386)	$ (16,742)
320	Holly Hill	Volusia	$ 184,139	$ 188,926	$ 238,401	$ 198,676	$ 201,421	$ 183,467	$ 189,369	$ 193,888	$ 178,347	-0.004			$ 177,636	$ 176,928	$ 176,222	$ 175,520	$ 174,820	$ 174,123	$ 173,429	$ 177,636	$ -	$ -	$ -	$ -
321	Lake Helen	Volusia	$ 8,018	$ 7,729	$ 2,315	$ 4,030	$ 4,478	$ 6,712	$ 1,462	$ 8,666	$ 5,420	-0.048			$ 5,161	$ 4,915	$ 4,680	$ 4,456	$ 4,243	$ 4,041	$ 3,848	$ 5,161	$ -	$ -	$ -	$ -
322	New Smyrna Beach	Volusia	$ 233,983	$ 227,350	$ 227,661	$ 243,119	$ 254,543	$ 259,872	$ 291,168	$ 305,690	$ 337,334	0.047			$ 353,118	$ 369,640	$ 386,935	$ 405,040	$ 423,992	$ 443,830	$ 464,597	$ 369,640	$ (17,295)	$ (35,400)	$ (54,352)	$ (74,190)
323	Oak Hill	Volusia	$ 4,736	$ 6,898	$ 7,487	$ 7,003	$ 6,109	$ 7,622	$ 7,130	$ 5,396	$ 6,916	0.048			$ 7,251	$ 7,603	$ 7,971	$ 8,358	$ 8,763	$ 9,187	$ 9,633	$ 7,603	$ (368)	$ (755)	$ (1,160)	$ (1,585)
324	Orange City	Volusia	$ 146,525	$ 150,123	$ 149,192	$ 155,889	$ 155,290	$ 161,344	$ 176,711	$ 166,534	$ 124,658	-0.020			$ 122,165	$ 119,722	$ 117,327	$ 114,981	$ 112,681	$ 110,427	$ 108,219	$ 122,165	$ -	$ -	$ -	$ -
325	Ormond Beach	Volusia	$ 283,000	$ 289,676	$ 342,090	$ 294,366	$ 297,440	$ 282,893	$ 269,355	$ 265,231	$ 254,589	-0.013			$ 251,244	$ 247,944	$ 244,686	$ 241,472	$ 238,299	$ 235,169	$ 232,079	$ 251,244	$ -	$ -	$ -	$ -
326	Pierson	Volusia	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
327	Ponce Inlet	Volusia	$ 7,105	$ 6,966	$ 6,587	$ 7,413	$ 9,732	$ 8,483	$ 8,259	$ 9,180	$ 7,912	0.014			$ 8,019	$ 8,128	$ 8,238	$ 8,349	$ 8,462	$ 8,577	$ 8,693	$ 8,128	$ (110)	$ (222)	$ (335)	$ (449)
328	Port Orange	Volusia	$ 113,499	$ 148,250	$ 120,151	$ 128,522	$ 120,210	$ 129,057	$ 106,471	$ 103,979	$ 96,516	-0.020			$ 94,580	$ 92,683	$ 90,824	$ 89,003	$ 87,218	$ 85,468	$ 83,754	$ 94,580	$ -	$ -	$ -	$ -
329	South Daytona	Volusia	$ 187,108	$ 191,182	$ 188,940	$ 184,290	$ 172,646	$ 191,444	$ 179,726	$ 158,808	$ 190,067	0.002			$ 190,440	$ 190,814	$ 191,189	$ 191,564	$ 191,940	$ 192,317	$ 192,694	$ 190,814	$ (375)	$ (750)	$ (1,126)	$ (1,503)
330	DeFuniak Springs	Walton	$ -	$ -	$ -	$ 49,883	$ 43,012	$ 31,032	$ 30,946	$ 30,196	$ 30,540	-0.093			$ 27,685	$ 25,098	$ 22,752	$ 20,625	$ 18,698	$ 16,950	$ 15,366	$ 27,685	$ -	$ -	$ -	$ -
331	Freeport	Walton	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
332	Paxton	Walton	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
333	**Statewide Total**		**$126,586,070**	**$138,162,633**	**$125,030,705**	**$128,441,687**	**$139,267,349**	**$144,929,514**	**$133,415,334**	**$135,834,633**	**$133,296,702**				**$144,419,582**	**$146,919,424**	**$149,762,849**	**$152,996,394**	**$156,679,886**	**$160,889,268**	**$165,720,484**	**$147,769,890**	**$ (3,644,994)**	**$ (7,636,683)**	**$ (12,039,229)**	**$ (16,932,135)**
334	**% Change**		**-**	**9.1%**	**-9.5%**	**2.7%**	**8.4%**	**4.1%**	**-7.9%**	**1.8%**	**-1.9%**															
335	**# Reporting**		**252**	**258**	**258**	**262**	**263**	**261**	**260**	**264**	**239**															

Note: No municipal Local Business Tax (LBT) revenues in LFYs 2020-21 through 2022-23 were reported in the Custodial Fund column to the Annual Financial Reports. Consequently, no adjustments were necessary.

Data Source: Florida Department of Financial Services.

2024 HB 503 Local Business Tax - High Impact

Issue: Creates a new limitation on the amount of revenue that a local government may receive from local business taxes under Chapter 205, F.S.

Reported County Local Business Tax Revenues

Local Fiscal Years Ended September 30, 2015 - 2023

Calculation of CAGR and Revenues in the Forecast Period

Local Revenue Impact

Negative Dollar Figures Reflect Amounts To Be Refunded

County	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	CAGR	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	New Revenue Base	2026-27	2027-28	2028-29	2029-30
Alachua	$ 221,217	$ 211,063	$ 198,432	$ 193,380	$ 35,746	$ -	$ -	$ -	$ -													
Bay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -													
Brevard	$ 517,815	$ 516,283	$ 488,848	$ 516,209	$ 523,099	$ 514,737	$ 493,020	$ 456,950	$ 450,781	-0.043	$ 431,280	$ 412,622	$ 394,772	$ 377,693	$ 361,354	$ 345,721	$ 330,765	$ 431,280	$ -	$ -	$ -	$ -
Broward	$ 717,000	$ 1,201,000	$ 897,000	$ 1,002,000	$ 989,372	$ 965,210	***$ 1,143,346***	***$ 1,040,337***	***$ 1,083,724***	0.039	$ 1,126,378	$ 1,170,712	$ 1,216,790	$ 1,264,682	$ 1,314,458	$ 1,366,194	$ 1,419,966	$ 1,170,712	$ (46,078)	$ (93,970)	$ (143,747)	$ (195,483)
Charlotte	$ 615,777	$ 435,339	$ 465,763	$ 430,911	$ 487,808	$ 400,054	$ 459,140	$ 365,650	$ 433,259	0.027	$ 444,929	$ 456,913	$ 469,220	$ 481,859	$ 494,837	$ 508,166	$ 521,853	$ 456,913	$ (12,307)	$ (24,945)	$ (37,924)	$ (51,253)
Citrus	$ 173,760	$ 168,420	$ 164,907	$ 177,578	$ 169,275	$ 176,815	$ 190,926	$ 175,963	$ 140,694	-0.073	$ 130,375	$ 120,813	$ 111,952	$ 103,741	$ 96,132	$ 89,082	$ 82,548	$ 130,375	$ -	$ -	$ -	$ -
Clay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -													
Collier	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 645,978	$ 684,574	0.060	$ 725,476	$ 768,822	$ 814,758	$ 863,438	$ 915,027	$ 969,698	$ 1,027,636	$ 768,822	$ (45,936)	$ (94,616)	$ (146,205)	$ (200,876)
Escambia	$ 631,898	$ 278,499	$ 476,505	$ 487,451	$ 510,719	$ 497,365	$ 695,393	$ 504,657	$ 483,758	-0.009	$ 479,306	$ 474,894	$ 470,523	$ 466,193	$ 461,902	$ 457,651	$ 453,438	$ 479,306	$ -	$ -	$ -	$ -
Flagler	$ 4,719	$ 5,023	$ 4,735	$ 5,396	$ 7,510	$ 8,378	$ 5,355	$ 214,250	$ 229,892	0.073	$ 246,676	$ 264,685	$ 284,010	$ 304,745	$ 326,993	$ 350,867	$ 376,483	$ 264,685	$ (19,324)	$ (40,059)	$ (62,308)	$ (86,181)
Hernando	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -													
Hillsborough	$ 2,172,559	$ 1,860,630	$ 1,587,403	$ 1,687,710	$ 1,675,285	$ 1,653,540	$ 1,628,000	$ 1,445,000	$ 1,894,137	0.046	$ 1,981,878	$ 2,073,684	$ 2,169,742	$ 2,270,250	$ 2,375,413	$ 2,485,448	$ 2,600,581	$ 2,073,684	$ (96,058)	$ (196,566)	$ (301,730)	$ (411,765)
Indian River	$ 172,752	$ 175,565	$ 169,627	$ 176,395	$ 172,390	$ 170,663	$ 177,160	$ 173,079	$ 172,430	0.003	$ 173,023	$ 173,618	$ 174,215	$ 174,814	$ 175,416	$ 176,019	$ 176,624	$ 173,618	$ (597)	$ (1,196)	$ (1,798)	$ (2,401)
Lake	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -													
Lee	$ 927,003	$ 926,899	$ 887,561	$ 971,812	$ 985,196	$ 932,590	$ 927,646	$ 831,168	$ 865,726	-0.024	$ 844,521	$ 823,835	$ 803,656	$ 783,971	$ 764,768	$ 746,036	$ 727,763	$ 844,521	$ -	$ -	$ -	$ -
Leon	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -													
Manatee	$ 8,000	$ 7,000	$ 7,000	$ 7,000	$ 6,000	$ 4,000	$ 2,000	$ 6,000	$ 3,000	-0.091	$ 2,726	$ 2,476	$ 2,250	$ 2,044	$ 1,857	$ 1,688	$ 1,533	$ 2,726	$ -	$ -	$ -	$ -
Marion	$ 147,232	$ 103,468	$ 77,125	$ 48,671	$ 63,755	$ 62,510	$ 75,800	$ 41,230	$ 42,910	-0.118	$ 37,853	$ 33,391	$ 29,456	$ 25,984	$ 22,921	$ 20,220	$ 17,837	$ 37,853	$ -	$ -	$ -	$ -
Martin	$ 264,256	$ 283,661	$ 264,561	$ 253,910	$ 258,598	$ 249,321	$ 230,113	$ 197,318	$ 202,060	-0.068	$ 188,388	$ 175,642	$ 163,758	$ 152,678	$ 142,347	$ 132,716	$ 123,736	$ 188,388	$ -	$ -	$ -	$ -
Miami-Dade	$ 11,734,864	$ 11,884,162	$ 11,804,252	$ 12,679,585	$ 13,134,740	$ 12,525,233	***$ 16,818,130***	***$ 13,211,725***	***$ 13,445,000***	0.024	$ 13,766,360	$ 14,095,402	$ 14,432,308	$ 14,777,267	$ 15,130,471	$ 15,492,118	$ 15,862,408	$ 14,095,402	$ (336,906)	$ (681,865)	$ (1,035,069)	$ (1,396,716)
Monroe	$ 423,046	$ 485,615	$ 487,491	$ 559,504	$ 549,451	$ 522,456	$ 541,755	$ 548,920	$ 521,849	0.000	$ 521,647	$ 521,445	$ 521,243	$ 521,041	$ 520,839	$ 520,637	$ 520,435	$ 521,647	$ -	$ -	$ -	$ -
Nassau	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -													
Okaloosa	$ 324,402	$ 283,877	$ 304,577	$ 215,021	$ 285,849	$ 289,320	$ 384,716	$ 306,309	$ 308,415	0.022	$ 315,056	$ 321,840	$ 328,770	$ 335,850	$ 343,081	$ 350,469	$ 358,016	$ 321,840	$ (6,930)	$ (14,010)	$ (21,241)	$ (28,629)
Orange	$ 2,809,953	$ 2,879,527	$ 2,700,365	$ 2,709,948	$ 2,877,598	$ 2,735,933	$ 2,673,858	$ 2,401,364	$ 2,612,102	-0.015	$ 2,572,083	$ 2,532,678	$ 2,493,876	$ 2,455,668	$ 2,418,046	$ 2,381,000	$ 2,344,522	$ 2,572,083	$ -	$ -	$ -	$ -
Osceola	$ 487,518	$ 391,888	$ 397,636	$ 460,995	$ 402,325	$ 415,657	$ 486,446	$ 368,909	$ 377,118	-0.032	$ 365,083	$ 353,432	$ 342,152	$ 331,233	$ 320,662	$ 310,429	$ 300,522	$ 365,083	$ -	$ -	$ -	$ -
Palm Beach	$ 1,950,790	$ 1,902,568	$ 2,301,881	$ 2,599,195	$ 2,317,741	$ 2,272,334	$ 2,321,783	$ 2,389,963	$ 2,575,034	0.043	$ 2,684,643	$ 2,798,918	$ 2,918,057	$ 3,042,267	$ 3,171,765	$ 3,306,774	$ 3,447,531	$ 2,798,918	$ (119,139)	$ (243,349)	$ (372,847)	$ (507,856)
Pasco	$ 159,275	$ 102,775	$ 424,140	$ 463,280	$ 472,465	$ 460,560	$ 398,111	$ 411,249	$ 404,504	-0.042	$ 387,378	$ 370,977	$ 355,271	$ 340,229	$ 325,825	$ 312,030	$ 298,819	$ 387,378	$ -	$ -	$ -	$ -
Pinellas	$ -	$ -	$ -	$ 863,377	$ 904,456	$ 838,613	$ -	$ -	$ -													
Polk	$ 1,241,424	$ 1,216,024	$ 1,172,684	$ 1,225,053	$ 1,227,529	$ 1,161,227	$ 1,165,731	$ 1,284,681	$ 1,322,209	0.044	$ 1,380,684	$ 1,441,746	$ 1,505,508	$ 1,572,090	$ 1,641,617	$ 1,714,218	$ 1,790,030	$ 1,441,746	$ (63,762)	$ (130,344)	$ (199,871)	$ (272,472)
St. Johns	$ -	$ -	$ -	$ 827	$ 1,092	$ 1,070	$ 316,888	$ 326,454	$ 341,995	0.039	$ 355,285	$ 369,091	$ 383,434	$ 398,334	$ 413,814	$ 429,894	$ 446,600	$ 369,091	$ (14,343)	$ (29,243)	$ (44,722)	$ (60,803)
St. Lucie	$ 83,911	$ 82,622	$ 81,524	$ 86,807	$ 84,756	$ 83,320	$ 86,436	$ 81,880	$ 80,973	-0.009	$ 80,205	$ 79,445	$ 78,692	$ 77,946	$ 77,207	$ 76,475	$ 75,751	$ 80,205	$ -	$ -	$ -	$ -
Santa Rosa	$ 135,907	$ 136,202	$ 137,458	$ 138,129	$ 141,291	$ 132,823	$ 143,305	$ 138,061	$ 140,381	0.019	$ 142,995	$ 145,657	$ 148,369	$ 151,132	$ 153,945	$ 156,812	$ 159,731	$ 145,657	$ (2,712)	$ (5,474)	$ (8,288)	$ (11,155)
Sarasota	$ 615,889	$ 628,200	$ 601,877	$ 641,020	$ 625,161	$ 556,321	$ 678,593	$ 590,230	$ 649,584	0.053	$ 684,025	$ 720,292	$ 758,482	$ 798,697	$ 841,043	$ 885,636	$ 932,592	$ 720,292	$ (38,190)	$ (78,405)	$ (120,751)	$ (165,344)
Seminole	$ 454,699	$ 486,945	$ 448,327	$ 467,380	$ 455,094	$ 412,453	$ 456,785	$ 400,478	$ 426,194	0.011	$ 430,875	$ 435,608	$ 440,393	$ 445,230	$ 450,120	$ 455,065	$ 460,063	$ 435,608	$ (4,785)	$ (9,622)	$ (14,512)	$ (19,457)
Sumter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -													
Volusia	$ 272,136	$ 251,910	$ 252,654	$ 262,831	$ 251,061	$ 271,314	$ -	$ 256,840	$ 255,826	-0.019	$ 250,862	$ 245,995	$ 241,222	$ 236,542	$ 231,952	$ 227,452	$ 223,039	$ 250,862	$ -	$ -	$ -	$ -
Walton	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -													
Statewide Total	**$ 27,267,802**	**$ 26,905,165**	**$ 26,804,333**	**$ 29,331,375**	**$ 29,615,362**	**$ 28,313,817**	**$ 32,500,436**	**$ 28,814,643**	**$ 30,148,129**		**$ 30,749,991**	**$ 31,384,633**	**$ 32,052,877**	**$ 32,755,617**	**$ 33,493,816**	**$ 34,268,514**	**$ 35,080,823**	**$ 31,528,695**	**$ (807,067)**	**$ (1,643,665)**	**$ (2,511,014)**	**$ (3,410,389)**
% Change	**-**	**-1.3%**	**-0.4%**	**9.4%**	**1.0%**	**-4.4%**	**14.8%**	**-11.3%**	**4.6%**													
# Reporting	**26**	**26**	**26**	**28**	**28**	**27**	**25**	**27**	**27**													

Note: The reported Local Business Tax (LBT) revenues for Broward and Miami-Dade counties in LFYs 2020-21 through 2022-23 exclude any LBT revenues that were reported in the Custodial Fund column to the Annual Financial Report. LFY 2020-21 was the first year of Custodial Fund reporting, which is used to account for assets held by a government in a purely custodial capacity.

Data Source: Florida Department of Financial Services.

2024 HB 503 Local Business Tax - High Impact

Issue: Creates a new limitation on the amount of revenue that a local government may receive from local business taxes under Chapter 205, F.S.

Reported Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 2015 - 2023

Calculation of CAGR and Revenues in the Forecast Period

Local Revenue Impact

Negative Dollar Figures Reflect Amounts To Be Refunded

Municipality	County	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	CAGR	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	New Revenue Base	2026-27	2027-28	2028-29	2029-30
Alachua	Alachua	$ 49,645	$ 48,398	$ 48,649	$ 49,970	$ 51,497	$ 47,733	$ 39,549	$ 48,153	$ 42,317	-0.039			$ 40,652	$ 39,052	$ 37,516	$ 36,039	$ 34,621	$ 33,259	$ 31,950	$ 40,652	$ -	$ -	$ -	$ -
Archer	Alachua	$ 3,393	$ 3,260	$ 2,252	$ 7,021	$ -	$ -	$ -	$ -	$ -															
Gainesville	Alachua	$ 812,107	$ 833,836	$ 906,880	$ 917,679	$ 897,459	$ 589,185	$ 1,143,210	$ 876,784	$ 844,848	0.128			$ 952,696	$ 1,074,311	$ 1,211,450	$ 1,366,096	$ 1,540,482	$ 1,737,130	$ 1,958,881	$ 1,074,311	$ (137,139)	$ (291,785)	$ (466,172)	$ (662,820)
Hawthorne	Alachua	$ 3,597	$ 3,856	$ 5,646	$ 5,692	$ 5,861	$ 6,113	$ 5,864	$ 5,584	$ -	-0.044		$ 5,337	$ 5,101	$ 4,875	$ 4,659	$ 4,453	$ 4,256	$ 4,068	$ 3,888	$ 5,101	$ -	$ -	$ -	$ -
High Springs	Alachua	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,587	$ 20,336	$ -	-0.173		$ 16,820	$ 13,912	$ 11,507	$ 9,517	$ 7,872	$ 6,511	$ 5,385	$ 4,454	$ 13,912	$ -	$ -	$ -	$ -
La Crosse	Alachua	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Micanopy	Alachua	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,970	$ 2,360	$ -	-0.661		$ 799	$ 271	$ 92	$ 31	$ 11	$ 4	$ 1	$ 0	$ 271	$ -	$ -	$ -	$ -
Newberry	Alachua	$ 35,170	$ 32,530	$ 205,434	$ 41,995	$ 31,093	$ 28,937	$ 43,976	$ 23,131	$ 54,432	0.234			$ 67,193	$ 82,945	$ 102,389	$ 126,393	$ 156,023	$ 192,600	$ 237,751	$ 82,945	$ (19,445)	$ (43,448)	$ (73,079)	$ (109,655)
Waldo	Alachua	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Callaway	Bay	$ 15,717	$ 17,545	$ 19,545	$ 19,790	$ 16,402	$ 17,599	$ 15,433	$ 15,998	$ 16,571	-0.020			$ 16,242	$ 15,919	$ 15,603	$ 15,293	$ 14,989	$ 14,692	$ 14,400	$ 16,242	$ -	$ -	$ -	$ -
Lynn Haven	Bay	$ 123,176	$ 124,264	$ 112,897	$ 116,703	$ 97,310	$ 96,058	$ 110,663	$ -	$ -															
Mexico Beach	Bay	$ -	$ -	$ -	$ -	$ -	$ 29,987	$ 4,386	$ 4,512	$ -	-0.612		$ 1,750	$ 679	$ 263	$ 102	$ 40	$ 15	$ 6	$ 2	$ 679	$ -	$ -	$ -	$ -
Parker	Bay	$ 26,606	$ 21,025	$ 28,824	$ 26,580	$ 16,077	$ 16,694	$ 15,267	$ 17,418	$ -	0.021		$ 17,792	$ 18,173	$ 18,563	$ 18,962	$ 19,368	$ 19,784	$ 20,208	$ 20,642	$ 18,563	$ (398)	$ (805)	$ (1,221)	$ (1,645)
Springfield	Bay	$ 45,087	$ 12,304	$ 27,515	$ 15,170	$ 13,467	$ 17,023	$ 25,568	$ 13,542	$ 19,911	0.054			$ 20,979	$ 22,104	$ 23,289	$ 24,538	$ 25,854	$ 27,240	$ 28,701	$ 22,104	$ (1,185)	$ (2,434)	$ (3,750)	$ (5,136)
Cape Canaveral	Brevard	$ 61,371	$ 72,839	$ 81,116	$ 70,509	$ 73,040	$ 99,851	$ 133,645	$ 54,040	$ 64,334	-0.136			$ 55,565	$ 47,992	$ 41,450	$ 35,801	$ 30,921	$ 26,706	$ 23,066	$ 55,565	$ -	$ -	$ -	$ -
Cocoa	Brevard	$ 172,454	$ 174,425	$ 172,705	$ 159,609	$ 165,152	$ 146,640	$ 142,779	$ -	$ -															
Cocoa Beach	Brevard	$ 142,938	$ 173,032	$ 162,013	$ 158,528	$ 156,620	$ 135,442	$ 153,124	$ 139,706	$ 110,608	-0.065			$ 103,387	$ 96,637	$ 90,327	$ 84,430	$ 78,918	$ 73,765	$ 68,949	$ 103,387	$ -	$ -	$ -	$ -
Grant-Valkaria	Brevard	$ 1,599	$ 1,009	$ 2,120	$ 1,694	$ 1,025	$ 1,547	$ 1,925	$ -	$ -															
Indialantic	Brevard	$ 31,329	$ 30,188	$ 30,787	$ 31,038	$ 29,173	$ 30,602	$ 29,823	$ 30,882	$ 31,234	0.007			$ 31,448	$ 31,663	$ 31,879	$ 32,097	$ 32,316	$ 32,537	$ 32,760	$ 31,663	$ (216)	$ (434)	$ (654)	$ (875)
Indian Harbour Beach	Brevard	$ 39,581	$ 39,918	$ 38,527	$ 35,682	$ 34,940	$ 33,842	$ 11,717	$ 32,731	$ 34,904	0.010			$ 35,265	$ 35,630	$ 35,999	$ 36,372	$ 36,749	$ 37,129	$ 37,513	$ 35,630	$ (369)	$ (742)	$ (1,118)	$ (1,499)
Malabar	Brevard	$ 19,466	$ 21,063	$ 20,720	$ 19,122	$ 18,633	$ 20,963	$ 19,513	$ 20,026	$ 22,420	0.023			$ 22,928	$ 23,447	$ 23,978	$ 24,521	$ 25,077	$ 25,645	$ 26,226	$ 23,447	$ (531)	$ (1,074)	$ (1,630)	$ (2,198)
Melbourne	Brevard	$ 1,044,875	$ 1,040,402	$ 1,049,559	$ 1,053,892	$ 1,026,588	$ 1,006,898	$ 982,387	$ 1,003,574	$ 991,521	-0.005			$ 986,448	$ 981,400	$ 976,379	$ 971,383	$ 966,413	$ 961,468	$ 956,548	$ 986,448	$ -	$ -	$ -	$ -
Melbourne Beach	Brevard	$ 16,219	$ 17,584	$ 14,873	$ 11,146	$ -	$ 12,866	$ 12,928	$ 11,760	$ 14,968	0.052			$ 15,742	$ 16,557	$ 17,413	$ 18,314	$ 19,262	$ 20,258	$ 21,306	$ 16,557	$ (857)	$ (1,757)	$ (2,705)	$ (3,702)
Melbourne Village	Brevard	$ 4,356	$ 5,070	$ 5,166	$ 5,229	$ 4,290	$ -	$ 5,702	$ 7,195	$ 6,383	0.058			$ 6,753	$ 7,145	$ 7,560	$ 7,999	$ 8,463	$ 8,954	$ 9,474	$ 7,145	$ (415)	$ (853)	$ (1,318)	$ (1,809)
Palm Bay	Brevard	$ 538,311	$ 549,226	$ 550,188	$ 566,239	$ 563,298	$ 553,645	$ 525,471	$ 525,198	$ 535,833	-0.011			$ 530,024	$ 524,278	$ 518,594	$ 512,972	$ 507,411	$ 501,910	$ 496,468	$ 530,024	$ -	$ -	$ -	$ -
Palm Shores	Brevard	$ 13,822	$ 15,737	$ 18,119	$ 16,653	$ 16,775	$ 19,836	$ 13,630	$ 31,976	$ 16,966	-0.051			$ 16,105	$ 15,287	$ 14,511	$ 13,775	$ 13,075	$ 12,412	$ 11,782	$ 16,105	$ -	$ -	$ -	$ -
Rockledge	Brevard	$ 202,309	$ 48,140	$ 169,644	$ 182,797	$ 252,914	$ 166,338	$ 171,132	$ 167,357	$ 163,756	-0.005			$ 162,904	$ 162,057	$ 161,214	$ 160,376	$ 159,541	$ 158,712	$ 157,886	$ 162,904	$ -	$ -	$ -	$ -
Satellite Beach	Brevard	$ 50,817	$ 40,597	$ 48,583	$ 42,674	$ 49,651	$ 31,444	$ 31,184	$ 38,948	$ 53,138	0.191			$ 63,294	$ 75,391	$ 89,799	$ 106,962	$ 127,404	$ 151,754	$ 180,757	$ 75,391	$ (14,409)	$ (31,571)	$ (52,014)	$ (76,363)
Titusville	Brevard	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
West Melbourne	Brevard	$ 219,249	$ 253,317	$ 234,465	$ 245,338	$ 244,094	$ 232,289	$ 136,320	$ 268,345	$ 276,292	0.060			$ 292,740	$ 310,166	$ 328,631	$ 348,194	$ 368,922	$ 390,884	$ 414,153	$ 310,166	$ (18,464)	$ (38,028)	$ (58,755)	$ (80,717)
Coconut Creek	Broward	$ 298,203	$ 292,600	$ 299,366	$ 286,661	$ 349,674	$ 291,780	$ 305,146	$ 381,098	$ 305,281	0.015			$ 309,919	$ 314,627	$ 319,407	$ 324,259	$ 329,185	$ 334,186	$ 339,263	$ 314,627	$ (4,780)	$ (9,632)	$ (14,558)	$ (19,559)
Cooper City	Broward	$ 498,936	$ 475,610	$ 487,291	$ 526,722	$ 487,455	$ 417,894	$ 362,043	$ 287,134	$ 355,730	-0.052			$ 337,136	$ 319,514	$ 302,813	$ 286,985	$ 271,985	$ 257,768	$ 244,295	$ 337,136	$ -	$ -	$ -	$ -
Coral Springs	Broward	$ 1,075,826	$ 1,137,568	$ 1,127,204	$ 1,175,659	$ 1,283,248	$ 1,175,550	$ 1,153,218	$ 991,984	$ 1,511,605	0.087			$ 1,643,756	$ 1,787,461	$ 1,943,728	$ 2,113,657	$ 2,298,443	$ 2,499,383	$ 2,717,890	$ 1,787,461	$ (156,268)	$ (326,197)	$ (510,982)	$ (711,922)
Dania Beach	Broward	$ 851,699	$ 625,080	$ 680,893	$ 661,667	$ 702,400	$ 629,179	$ 543,240	$ 575,905	$ 541,485	-0.049			$ 515,059	$ 489,923	$ 466,014	$ 443,271	$ 421,638	$ 401,061	$ 381,489	$ 515,059	$ -	$ -	$ -	$ -
Davie	Broward	$ 981,726	$ 980,397	$ 1,051,268	$ 1,126,180	$ 1,184,787	$ 1,236,303	$ 1,171,989	$ 1,188,251	$ 1,177,784	-0.016			$ 1,158,900	$ 1,140,318	$ 1,122,035	$ 1,104,045	$ 1,086,343	$ 1,068,925	$ 1,051,786	$ 1,158,900	$ -	$ -	$ -	$ -
Deerfield Beach	Broward	$ 921,090	$ 439,720	$ 688,530	$ 695,877	$ 720,653	$ 1,212,036	$ 245,815	$ 729,249	$ -	-0.224		$ 565,661	$ 438,769	$ 340,343	$ 263,995	$ 204,775	$ 158,839	$ 123,207	$ 95,569	$ 438,769	$ -	$ -	$ -	$ -
Fort Lauderdale	Broward	$ 2,404,236	$ 2,968,455	$ 2,910,633	$ 3,013,524	$ 3,159,476	$ 2,945,726	$ 3,196,486	$ 2,782,954	$ 3,463,682	0.055			$ 3,655,835	$ 3,858,648	$ 4,072,712	$ 4,298,651	$ 4,537,125	$ 4,788,829	$ 5,054,496	$ 3,858,648	$ (214,064)	$ (440,004)	$ (678,478)	$ (930,181)
Hallandale Beach	Broward	$ 435,455	$ 344,885	$ 390,064	$ 398,253	$ 395,623	$ 424,292	$ 406,722	$ 546,002	$ 478,210	0.041			$ 497,664	$ 517,910	$ 538,980	$ 560,906	$ 583,725	$ 607,472	$ 632,185	$ 517,910	$ (21,069)	$ (42,996)	$ (65,815)	$ (89,562)
Hillsboro Beach	Broward	$ 2,005	$ 1,964	$ 1,826	$ 2,039	$ 1,994	$ 2,071	$ 2,107	$ 1,237	$ 3,027	0.135			$ 3,435	$ 3,899	$ 4,424	$ 5,021	$ 5,698	$ 6,467	$ 7,339	$ 3,899	$ (526)	$ (1,122)	$ (1,800)	$ (2,568)
Hollywood	Broward	$ 1,991,371	$ 2,050,848	$ 2,162,226	$ 2,400,528	$ 2,379,533	$ 2,253,753	$ 2,578,616	$ 2,467,053	$ 2,450,337	0.028			$ 2,519,604	$ 2,590,829	$ 2,664,068	$ 2,739,377	$ 2,816,815	$ 2,896,442	$ 2,978,320	$ 2,590,829	$ (73,239)	$ (148,548)	$ (225,986)	$ (305,612)
Lauderdale Lakes	Broward	$ 162,156	$ 236,762	$ 192,157	$ 268,858	$ 264,165	$ 186,962	$ 291,764	$ 31,254	$ 792,106	0.618			$ 1,281,720	$ 2,073,974	$ 3,355,933	$ 5,430,293	$ 8,786,850	$ 14,218,154	$ 23,006,640	$ 2,073,974	$ (1,281,959)	$ (3,356,319)	$ (6,712,877)	$ (12,144,180)
Lauderdale-by-the-Sea	Broward	$ 68,016	$ 59,992	$ 78,146	$ 84,376	$ 85,379	$ 85,765	$ 88,606	$ 91,314	$ 120,599	0.120			$ 135,110	$ 151,368	$ 169,581	$ 189,986	$ 212,846	$ 238,457	$ 267,150	$ 151,368	$ (18,214)	$ (38,619)	$ (61,479)	$ (87,090)
Lauderhill	Broward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Lazy Lake	Broward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Lighthouse Point	Broward	$ 67,587	$ 74,103	$ 74,038	$ 75,257	$ 84,813	$ 81,038	$ 93,143	$ 95,724	$ 122,273	0.147			$ 140,242	$ 160,852	$ 184,490	$ 211,602	$ 242,698	$ 278,365	$ 319,273	$ 160,852	$ (23,638)	$ (50,750)	$ (81,847)	$ (117,513)
Margate	Broward	$ 306,117	$ 306,019	$ 299,776	$ 303,225	$ 306,981	$ 307,156	$ 278,325	$ 304,909	$ 312,504	0.006			$ 314,307	$ 316,121	$ 317,945	$ 319,780	$ 321,625	$ 323,481	$ 325,348	$ 316,121	$ (1,824)	$ (3,659)	$ (5,504)	$ (7,360)
Miramar	Broward	$ 1,573,527	$ 1,788,184	$ 2,072,694	$ 2,037,554	$ 2,108,978	$ 2,126,283	$ 2,129,634	$ 2,326,057	$ 1,762,154	-0.061			$ 1,655,204	$ 1,554,745	$ 1,460,383	$ 1,371,748	$ 1,288,492	$ 1,210,290	$ 1,136,834	$ 1,655,204	$ -	$ -	$ -	$ -
North Lauderdale	Broward	$ 287,181	$ 245,219	$ 366,650	$ 463,701	$ 299,818	$ 448,627	$ 583,394	$ 563,298	$ 694,308	0.157			$ 803,109	$ 928,959	$ 1,074,531	$ 1,242,914	$ 1,437,684	$ 1,662,975	$ 1,923,570	$ 928,959	$ (145,572)	$ (313,955)	$ (508,725)	$ (734,016)
Oakland Park	Broward	$ 327,226	$ 319,944	$ 345,017	$ 358,905	$ 369,616	$ 324,299	$ 321,826	$ 469,365	$ 94,498	-0.337			$ 62,649	$ 41,534	$ 27,536	$ 18,255	$ 12,103	$ 8,024	$ 5,319	$ 62,649	$ -	$ -	$ -	$ -
Parkland	Broward	$ 45,385	$ 42,494	$ 45,251	$ 60,669	$ 50,706	$ 56,189	$ 55,278	$ 55,954	$ 58,309	0.012			$ 59,033	$ 59,767	$ 60,509	$ 61,261	$ 62,022	$ 62,792	$ 63,572	$ 59,767	$ (742)	$ (1,494)	$ (2,255)	$ (3,025)
Pembroke Park	Broward	$ 145,491	$ -	$ -	$ -	$ -	$ -	$ 135,213	$ 68,194	$ 107,004	-0.110			$ 95,190	$ 84,680	$ 75,331	$ 67,014	$ 59,615	$ 53,033	$ 47,178	$ 95,190	$ -	$ -	$ -	$ -
Pembroke Pines	Broward	$ 3,378,223	$ 3,455,361	$ 3,541,780	$ 3,609,836	$ 3,588,457	$ 3,586,587	$ 3,433,475	$ 3,177,790	$ 3,282,418	-0.029			$ 3,186,873	$ 3,094,109	$ 3,004,045	$ 2,916,602	$ 2,831,705	$ 2,749,280	$ 2,669,253	$ 3,186,873	$ -	$ -	$ -	$ -
Plantation	Broward	$ 824,904	$ 839,120	$ 858,661	$ 875,749	$ 886,524	$ 861,288	$ 843,696	$ 817,357	$ 825,002	-0.014			$ 813,250	$ 801,665	$ 790,245	$ 778,987	$ 767,891	$ 756,952	$ 746,169	$ 813,250	$ -	$ -	$ -	$ -
Pompano Beach	Broward	$ 2,134,279	$ 2,184,088	$ 2,167,235	$ 2,232,173	$ 2,181,550	$ 2,120,326	$ 1,911,717	$ 2,055,377	$ 2,557,924	0.065			$ 2,723,010	$ 2,898,751	$ 3,085,835	$ 3,284,992	$ 3,497,003	$ 3,722,697	$ 3,962,956	$ 2,898,751	$ (187,083)	$ (386,241)	$ (598,251)	$ (823,945)
Sea Ranch Lakes	Broward	$ 6,208	$ 6,480	$ 10,963	$ 4,645	$ 5,945	$ 3,305	$ 5,650	$ 3,440	$ 4,973	0.146			$ 5,699	$ 6,530	$ 7,483	$ 8,575	$ 9,826	$ 11,259	$ 12,902	$ 6,530	$ (953)	$ (2,045)	$ (3,296)	$ (4,729)
Southwest Ranches	Broward	$ 7,883	$ 7,729	$ 7,191	$ 8,183	$ 7,918	$ 8,088	$ 9,070	$ 8,444	$ 8,377	0.012			$ 8,476	$ 8,575	$ 8,676	$ 8,778	$ 8,882	$ 8,986	$ 9,092	$ 8,575	$ (101)	$ (203)	$ (306)	$ (411)
Sunrise	Broward	$ 2,217,511	$ 2,313,203	$ 2,334,836	$ 2,257,857	$ 2,208,339	$ 1,750,490	$ 2,280,632	$ 2,135,459	$ 1,945,523	0.036			$ 2,015,249	$ 2,087,473	$ 2,162,286	$ 2,239,780	$ 2,320,051	$ 2,403,200	$ 2,489,328	$ 2,087,473	$ (74,813)	$ (152,307)	$ (232,578)	$ (315,727)
Tamarac	Broward	$ 763,315	$ 750,566	$ 775,914	$ 783,872	$ 722,362	$ 666,883	$ 679,262	$ 565,549	$ 690,278	0.012			$ 698,257	$ 706,329	$ 714,494	$ 722,753	$ 731,108	$ 739,559	$ 748,108	$ 706,329	$ (8,165)	$ (16,424)	$ (24,779)	$ (33,230)
West Park	Broward	$ 105,688	$ 122,046	$ 162,655	$ 150,168	$ 162,399	$ 231,984	$ 164,087	$ 182,596	$ 215,909	-0.024			$ 210,802	$ 205,816	$ 200,948	$ 196,195	$ 191,554	$ 187,023	$ 182,600	$ 210,802	$ -	$ -	$ -	$ -
Weston	Broward	$ 1,008,525	$ 1,111,450	$ 1,089,712	$ 1,268,736	$ 1,279,749	$ 1,202,892	$ 1,097,174	$ 966,679	$ 940,476	-0.079			$ 866,406	$ 798,169	$ 735,307	$ 677,396	$ 624,045	$ 574,897	$ 529,619	$ 866,406	$ -	$ -	$ -	$ -
Wilton Manors	Broward	$ 106,829	$ 103,600	$ 112,216	$ 107,403	$ 110,567	$ 105,981	$ 113,654	$ 123,967	$ 127,260	0.063			$ 135,263	$ 143,770	$ 152,811	$ 162,422	$ 172,636	$ 183,493	$ 195,033	$ 143,770	$ (9,042)	$ (18,652)	$ (28,866)	$ (39,723)
Punta Gorda	Charlotte	$ 91,822	$ 98,758	$ 105,080	$ 93,235	$ 119,135	$ 100,970	$ 100,400	$ 93,168	$ 122,419	0.066			$ 130,537	$ 139,194	$ 148,424	$ 158,267	$ 168,763	$ 179,954	$ 191,888	$ 139,194	$ (9,231)	$ (19,073)	$ (29,569)	$ (40,760)
Crystal River	Citrus	$ 27,717	$ 50,521	$ 46,404	$ 44,699	$ 46,182	$ 48,378	$ 42,646	$ 42,858	$ 39,675	-0.064			$ 37,137	$ 34,761	$ 32,538	$ 30,456	$ 28,508	$ 26,684	$ 24,977	$ 37,137	$ -	$ -	$ -	$ -
Inverness	Citrus	$ 58,190	$ 49,891	$ 56,330	$ 56,019	$ 60,980	$ 60,657	$ 72,320	$ 62,884	$ 63,000	0.013			$ 63,801	$ 64,612	$ 65,434	$ 66,265	$ 67,108	$ 67,961	$ 68,825	$ 64,612	$ (821)	$ (1,653)	$ (2,496)	$ (3,349)
Green Cove Springs	Clay	$ 39,142	$ 33,470	$ 35,390	$ 39,833	$ 36,451	$ 38,898	$ 32,212	$ 35,532	$ 35,060	-0.034			$ 33,867	$ 32,714	$ 31,601	$ 30,525	$ 29,486	$ 28,483	$ 27,513	$ 33,867	$ -	$ -	$ -	$ -
Keystone Heights	Clay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Orange Park	Clay	$ 83,456	$ 81,483	$ 85,884	$ 80,947	$ 84,517	$ 74,507	$ 75,319	$ 77,005	$ 60,485	-0.067			$ 56,424	$ 52,636	$ 49,102	$ 45,805	$ 42,730	$ 39,861	$ 37,185	$ 56,424	$ -	$ -	$ -	$ -
Penney Farms	Clay	$ -	$ -	$ 12	$ -	$ 12	$ 12	$ -	$ -	$ -															
Everglades City	Collier	$ -	$ -	$ -	$ 3,498	$ 4,465	$ 3,792	$ 3,493	$ 3,024	$ 3,485	-0.028			$ 3,388	$ 3,294	$ 3,203	$ 3,114	$ 3,028	$ 2,944	$ 2,862	$ 3,388	$ -	$ -	$ -	$ -
Marco Island	Collier	$ 27,593	$ 27,763	$ 38,674	$ 42,223	$ 28,632	$ 53,151	$ 45,589	$ 27,529	$ 25,548	-0.217			$ 20,013	$ 15,677	$ 12,280	$ 9,619	$ 7,535	$ 5,903	$ 4,624	$ 20,013	$ -	$ -	$ -	$ -
Naples	Collier	$ 215,039	$ 304,435	$ 302,857	$ 256,858	$ 251,348	$ 265,391	$ 251,518	$ 243,644	$ 1,293,019	0.695			$ 2,192,020	$ 3,716,071	$ 6,299,754	$ 10,679,802	$ 18,105,177	$ 30,693,212	$ 52,033,365	$ 3,716,071	$ (2,583,683)	$ (6,963,730)	$ (14,389,105)	$ (26,977,141)
Atlantic Beach	Duval	$ 89,915	$ 121,314	$ 101,879	$ 88,764	$ 97,612	$ 134,893	$ 78,176	$ 102,428	$ 79,546	-0.161			$ 66,705	$ 55,938	$ 46,908	$ 39,336	$ 32,986	$ 27,662	$ 23,196	$ 66,705	$ -	$ -	$ -	$ -
Baldwin	Duval	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Jacksonville	Duval	$ 7,323,712	$ 7,171,847	$ 7,080,634	$ 7,091,172	$ 7,320,410	$ 7,121,740	$ 6,993,342	$ 6,974,905	$ 6,778,690	-0.016			$ 6,668,052	$ 6,559,220	$ 6,452,165	$ 6,346,856	$ 6,243,266	$ 6,141,368	$ 6,041,132	$ 6,668,052	$ -	$ -	$ -	$ -
Jacksonville Beach	Duval	$ 272,156	$ 299,796	$ 244,199	$ 263,805	$ 262,208	$ 264,461	$ 250,530	$ 294,431	$ 275,667	0.014			$ 279,507	$ 283,400	$ 287,348	$ 291,350	$ 295,409	$ 299,524	$ 303,696	$ 283,400	$ (3,948)	$ (7,950)	$ (12,009)	$ (16,123)
Neptune Beach	Duval	$ 67,445	$ 64,096	$ 62,553	$ 64,367	$ -	$ -	$ 34,909	$ -	$ -															
Century	Escambia	$ 3,107	$ 5,865	$ 6,102	$ 4,753	$ 6,981	$ 4,830	$ 3,344	$ 2,716	$ 2,080	-0.245			$ 1,571	$ 1,186	$ 896	$ 676	$ 511	$ 386	$ 291	$ 1,571	$ -	$ -	$ -	$ -
Pensacola	Escambia	$ 909,056	$ 914,773	$ 902,333	$ 915,792	$ 939,973	$ 944,046	$ 918,590	$ 929,411	$ 938,060	-0.002			$ 936,073	$ 934,090	$ 932,112	$ 930,138	$ 928,168	$ 926,202	$ 924,240	$ 936,073	$ -	$ -	$ -	$ -
Beverly Beach	Flagler	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Bunnell	Flagler	$ 84,200	$ 90,931	$ 85,631	$ 91,296	$ 90,407	$ 95,809	$ 104,510	$ 106,817	$ -	0.056		$ 112,787	$ 119,090	$ 125,745	$ 132,773	$ 140,193	$ 148,028	$ 156,300	$ 165,035	$ 125,745	$ (7,027)	$ (14,448)	$ (22,282)	$ (30,555)
Palm Coast	Flagler	$ 448,611	$ 431,683	$ 400,099	$ 426,105	$ 520,733	$ 470,029	$ 473,320	$ 485,774	$ 508,144	0.026			$ 521,524	$ 535,256	$ 549,350	$ 563,815	$ 578,660	$ 593,897	$ 609,535	$ 535,256	$ (14,094)	$ (28,559)	$ (43,404)	$ (58,641)
Marineland	Flagler/St. Johns	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Flagler Beach	Flagler/Volusia	$ -	$ -	$ -	$ -	$ -	$ 46,969	$ 42,558	$ 36,849	$ 35,764	-0.087			$ 32,658	$ 29,822	$ 27,232	$ 24,867	$ 22,708	$ 20,736	$ 18,935	$ 32,658	$ -	$ -	$ -	$ -
Brooksville	Hernando	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Weeki Wachee	Hernando	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Plant City	Hillsborough	$ 590,707	$ 588,709	$ 530,728	$ 549,350	$ 559,898	$ 597,790	$ 629,022	$ 640,618	$ 1,353,850	0.313			$ 1,777,916	$ 2,334,811	$ 3,066,143	$ 4,026,550	$ 5,287,784	$ 6,944,074	$ 9,119,163	$ 2,334,811	$ (731,332)	$ (1,691,738)	$ (2,952,973)	$ (4,609,263)
Tampa	Hillsborough	$ 10,059,725	$ 10,300,973	$ 10,423,495	$ 10,538,691	$ 10,552,758	$ 10,787,036	$ 10,987,301	$ 11,191,650	$ 11,174,248	0.012			$ 11,306,383	$ 11,440,081	$ 11,575,359	$ 11,712,238	$ 11,850,735	$ 11,990,869	$ 12,132,661	$ 11,440,081	$ (135,279)	$ (272,157)	$ (410,654)	$ (550,788)
Temple Terrace	Hillsborough	$ 248,608	$ 253,525	$ 276,176	$ 249,115	$ 250,743	$ 253,716	$ 246,064	$ 319,450	$ -	0.122		$ 358,452	$ 402,215	$ 451,321	$ 506,422	$ 568,251	$ 637,629	$ 715,477	$ 802,829	$ 451,321	$ (55,102)	$ (116,930)	$ (186,308)	$ (264,156)

2024 HB 503 Local Business Tax - High Impact

Issue: Creates a new limitation on the amount of revenue that a local government may receive from local business taxes under Chapter 205, F.S.

Reported Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 2015 - 2023

Calculation of CAGR and Revenues in the Forecast Period

Local Revenue Impact

Negative Dollar Figures Reflect Amounts To Be Refunded

	Municipality	County	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	CAGR	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	New Revenue Base	2026-27	2027-28	2028-29	2029-30
96	Fellsmere	Indian River	$ 21,945	$ 22,589	$ 22,692	$ 24,589	$ 25,351	$ 25,920	$ 23,205	$ -	$ 20,849	-0.070			$ 19,390	$ 18,032	$ 16,770	$ 15,596	$ 14,504	$ 13,489	$ 12,545	$ 19,390	$ -	$ -	$ -	$ -
97	Indian River Shores	Indian River	$ 11,799	$ 11,508	$ 12,694	$ 12,026	$ 12,453	$ 9,496	$ 7,345	$ 6,886	$ 8,202	-0.048			$ 7,811	$ 7,439	$ 7,084	$ 6,747	$ 6,425	$ 6,119	$ 5,827	$ 7,811	$ -	$ -	$ -	$ -
98	Orchid	Indian River	$ -	$ -	$ -	$ -	$ -	$ -	$ 700	$ 700	$ -	0.000		$ 700	$ 700	$ 700	$ 700	$ 700	$ 700	$ 700	$ 700	$ 700	$ -	$ -	$ -	$ -
99	Sebastian	Indian River	$ 92,905	$ 83,085	$ 87,530	$ 93,132	$ 88,292	$ 79,564	$ 79,193	$ 65,884	$ 66,509	-0.058			$ 62,652	$ 59,019	$ 55,596	$ 52,372	$ 49,335	$ 46,474	$ 43,779	$ 62,652	$ -	$ -	$ -	$ -
100	Vero Beach	Indian River	$ 162,185	$ 147,699	$ 155,127	$ 147,250	$ 153,864	$ 147,256	$ 147,451	$ 144,138	$ -	-0.011		$ 142,604	$ 141,086	$ 139,584	$ 138,099	$ 136,629	$ 135,175	$ 133,736	$ 132,312	$ 141,086	$ -	$ -	$ -	$ -
101	Astatula	Lake	$ 1,747	$ 1,276	$ 2,133	$ 2,457	$ 2,578	$ 1,000	$ 443	$ 892	$ 694	-0.115			$ 614	$ 544	$ 482	$ 426	$ 378	$ 334	$ 296	$ 614	$ -	$ -	$ -	$ -
102	Clermont	Lake	$ 129,620	$ 140,411	$ 132,541	$ 160,234	$ 157,103	$ 161,849	$ 143,984	$ 144,528	$ 156,163	-0.012			$ 154,312	$ 152,484	$ 150,677	$ 148,891	$ 147,127	$ 145,383	$ 143,660	$ 154,312	$ -	$ -	$ -	$ -
103	Eustis	Lake	$ -	$ 67,973	$ 70,260	$ 104,156	$ 71,988	$ -	$ -	$ -	$ 53,775															
104	Fruitland Park	Lake	$ 24,162	$ 42,940	$ (2,246)	$ 21,581	$ 23,408	$ 18,317	$ 22,141	$ 23,318	$ 30,210	0.181			$ 35,693	$ 42,171	$ 49,825	$ 58,868	$ 69,552	$ 82,176	$ 97,090	$ 42,171	$ (7,654)	$ (16,697)	$ (27,381)	$ (40,005)
105	Groveland	Lake	$ 22,339	$ 23,857	$ 25,079	$ 28,017	$ 31,923	$ 20,349	$ -	$ -	$ -															
106	Howey-in-the-Hills	Lake	$ 3,865	$ 4,128	$ 3,833	$ 4,211	$ 3,270	$ 2,609	$ 3,238	$ 3,925	$ 4,585	0.207			$ 5,533	$ 6,677	$ 8,058	$ 9,724	$ 11,734	$ 14,160	$ 17,088	$ 6,677	$ (1,381)	$ (3,047)	$ (5,057)	$ (7,483)
107	Lady Lake	Lake	$ 49,067	$ 49,429	$ 49,976	$ 51,874	$ 47,852	$ 48,190	$ 48,966	$ 51,680	$ 656	-0.761			$ 157	$ 37	$ 9	$ 2	$ 1	$ 0	$ 0	$ 157	$ -	$ -	$ -	$ -
108	Leesburg	Lake	$ 203,751	$ 205,591	$ 195,834	$ 194,480	$ 186,457	$ 172,703	$ 2,205	$ 476	$ 28	-0.945			$ 2	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2	$ -	$ -	$ -	$ -
109	Mascotte	Lake	$ 14,475	$ 12,115	$ 13,229	$ 9,607	$ 16,067	$ 13,865	$ 3,282	$ -	$ -															
110	Minneola	Lake	$ 49,607	$ 49,730	$ 52,702	$ 53,915	$ 52,659	$ 52,065	$ 62,629	$ 58,813	$ 71,804	0.113			$ 79,925	$ 88,965	$ 99,026	$ 110,226	$ 122,693	$ 136,570	$ 152,016	$ 88,965	$ (10,062)	$ (21,262)	$ (33,728)	$ (47,605)
111	Montverde	Lake	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
112	Mount Dora	Lake	$ 21,976	$ 25,756	$ 25,939	$ 23,808	$ 24,138	$ 33,339	$ 25,038	$ 27,766	$ 44,260	0.099			$ 48,644	$ 53,463	$ 58,758	$ 64,579	$ 70,976	$ 78,006	$ 85,733	$ 53,463	$ (5,296)	$ (11,116)	$ (17,513)	$ (24,544)
113	Tavares	Lake	$ 44,569	$ 48,191	$ 46,507	$ 50,995	$ 44,388	$ 44,383	$ 44,795	$ 43,397	$ 44,653	0.002			$ 44,743	$ 44,834	$ 44,925	$ 45,016	$ 45,107	$ 45,198	$ 45,289	$ 44,834	$ (91)	$ (182)	$ (273)	$ (364)
114	Umatilla	Lake	$ 6,461	$ 7,384	$ 6,647	$ 12,356	$ 6,482	$ 5,394	$ 7,040	$ 1,261	$ -	-0.516		$ 610	$ 295	$ 143	$ 69	$ 33	$ 16	$ 8	$ 4	$ 295	$ -	$ -	$ -	$ -
115	Bonita Springs	Lee	$ 35,399	$ 34,139	$ 33,979	$ 35,690	$ 36,315	$ 34,839	$ 33,177	$ 33,177	$ 33,763	-0.010			$ 33,412	$ 33,064	$ 32,720	$ 32,380	$ 32,043	$ 31,710	$ 31,380	$ 33,412	$ -	$ -	$ -	$ -
116	Cape Coral	Lee	$ 916,554	$ 823,928	$ 895,658	$ 772,131	$ 896,290	$ 1,027,965	$ 726,064	$ 716,678	$ 524,409	-0.201			$ 419,019	$ 334,810	$ 267,524	$ 213,760	$ 170,801	$ 136,475	$ 109,048	$ 419,019	$ -	$ -	$ -	$ -
117	Estero	Lee	$ 6,242	$ 22,640	$ 22,028	$ 22,561	$ 23,047	$ 19,624	$ 20,919	$ 20,997	$ 32,508	0.183			$ 38,464	$ 45,512	$ 53,851	$ 63,718	$ 75,392	$ 89,206	$ 105,551	$ 45,512	$ (8,339)	$ (18,206)	$ (29,881)	$ (43,694)
118	Fort Myers	Lee	$ 2,056,561	$ 2,225,678	$ 2,404,177	$ 2,470,388	$ 2,702,307	$ 2,778,895	$ 2,373,434	$ 2,599,688	$ 3,401,044	0.070			$ 3,637,969	$ 3,891,398	$ 4,162,482	$ 4,452,450	$ 4,762,618	$ 5,094,393	$ 5,449,281	$ 3,891,398	$ (271,084)	$ (561,052)	$ (871,220)	$ (1,202,995)
119	Fort Myers Beach	Lee	$ 9,402	$ 6,572	$ 6,170	$ 7,159	$ 4,202	$ 3,701	$ 4,159	$ 2,961	$ 3,149	-0.052			$ 2,984	$ 2,828	$ 2,679	$ 2,539	$ 2,406	$ 2,280	$ 2,160	$ 2,984	$ -	$ -	$ -	$ -
120	Sanibel	Lee	$ 294,163	$ 283,506	$ 291,040	$ 291,847	$ 279,820	$ 272,045	$ 264,144	$ 315,945	$ 200,756	-0.096			$ 181,417	$ 163,941	$ 148,148	$ 133,877	$ 120,980	$ 109,326	$ 98,795	$ 181,417	$ -	$ -	$ -	$ -
121	Tallahassee	Leon	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
122	Anna Maria	Manatee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
123	Bradenton	Manatee	$ 222,589	$ 214,175	$ 199,607	$ 151,061	$ 184,906	$ 190,812	$ 181,556	$ 167,236	$ 171,577	-0.035			$ 165,606	$ 159,843	$ 154,281	$ 148,912	$ 143,730	$ 138,729	$ 133,901	$ 165,606	$ -	$ -	$ -	$ -
124	Bradenton Beach	Manatee	$ 50,839	$ 70,641	$ 64,107	$ 185,203	$ 179,542	$ 147,376	$ 175,929	$ 174,897	$ 176,323	0.062			$ 187,184	$ 198,715	$ 210,956	$ 223,950	$ 237,746	$ 252,391	$ 267,938	$ 198,715	$ (12,241)	$ (25,236)	$ (39,031)	$ (53,676)
125	Holmes Beach	Manatee	$ 40,220	$ 45,768	$ 49,139	$ 41,230	$ 50,856	$ 43,022	$ 43,284	$ 42,115	$ 47,377	0.033			$ 48,925	$ 50,523	$ 52,173	$ 53,877	$ 55,637	$ 57,454	$ 59,331	$ 50,523	$ (1,650)	$ (3,354)	$ (5,114)	$ (6,932)
126	Palmetto	Manatee	$ 6,196	$ 50,610	$ 65,298	$ 71,103	$ 85,397	$ 69,014	$ 72,111	$ -	$ 83,280	0.065			$ 88,663	$ 94,394	$ 100,495	$ 106,991	$ 113,906	$ 121,268	$ 129,107	$ 94,394	$ (6,101)	$ (12,597)	$ (19,512)	$ (26,875)
127	Longboat Key	Manatee/Sarasota	$ 152,704	$ 156,420	$ 157,626	$ 128,155	$ 122,760	$ 144,375	$ 167,807	$ 144,752	$ 167,875	0.052			$ 176,530	$ 185,630	$ 195,200	$ 205,263	$ 215,845	$ 226,973	$ 238,674	$ 185,630	$ (9,570)	$ (19,633)	$ (30,215)	$ (41,343)
128	Belleview	Marion	$ 29,432	$ 31,831	$ 32,457	$ 31,846	$ 33,493	$ 31,658	$ 33,093	$ 41,128	$ 34,658	0.031			$ 35,720	$ 36,814	$ 37,942	$ 39,105	$ 40,303	$ 41,538	$ 42,810	$ 36,814	$ (1,128)	$ (2,290)	$ (3,489)	$ (4,723)
129	Dunnellon	Marion	$ 24,156	$ 23,948	$ 24,030	$ -	$ -	$ -	$ -	$ -	$ -															
130	McIntosh	Marion	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
131	Ocala	Marion	$ 431,434	$ 423,056	$ 427,041	$ 462,434	$ 399,566	$ 393,300	$ 401,052	$ 457,637	$ 425,918	0.027			$ 437,381	$ 449,153	$ 461,241	$ 473,655	$ 486,403	$ 499,494	$ 512,937	$ 449,153	$ (12,088)	$ (24,502)	$ (37,250)	$ (50,341)
132	Reddick	Marion	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
133	Indiantown	Martin	$ -	$ -	$ -	$ -	$ 7,492	$ -	$ 12,911	$ 3,595	$ -	-0.722		$ 1,001	$ 279	$ 78	$ 22	$ 6	$ 2	$ 0	$ 0	$ 279	$ -	$ -	$ -	$ -
134	Jupiter Island	Martin	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,350	$ 1,214	$ 1,225	-0.047			$ 1,167	$ 1,112	$ 1,059	$ 1,009	$ 961	$ 915	$ 872	$ 1,167	$ -	$ -	$ -	$ -
135	Ocean Breeze	Martin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
136	Sewall's Point	Martin	$ 8,890	$ 4,116	$ 3,962	$ 2,756	$ 6,055	$ 1,477	$ -	$ 893	$ 2,445	0.183			$ 2,892	$ 3,421	$ 4,047	$ 4,788	$ 5,664	$ 6,700	$ 7,926	$ 3,421	$ (626)	$ (1,366)	$ (2,242)	$ (3,279)
137	Stuart	Martin	$ 600,558	$ 605,617	$ 631,900	$ 640,363	$ 632,338	$ 614,948	$ 656,121	$ 673,867	$ 771,280	0.078			$ 831,770	$ 897,004	$ 967,355	$ 1,043,223	$ 1,125,041	$ 1,213,275	$ 1,308,430	$ 897,004	$ (70,350)	$ (146,218)	$ (228,036)	$ (316,271)
138	Aventura	Miami-Dade	$ 942,846	$ 916,367	$ 862,661	$ 850,910	$ 794,566	$ 881,889	$ 832,532	$ 1,037,175	$ 1,002,741	0.044			$ 1,046,599	$ 1,092,376	$ 1,140,154	$ 1,190,023	$ 1,242,072	$ 1,296,398	$ 1,353,101	$ 1,092,376	$ (47,779)	$ (97,647)	$ (149,697)	$ (204,023)
139	Bal Harbour	Miami-Dade	$ 682,135	$ 721,443	$ 740,089	$ 718,760	$ 705,576	$ 701,991	$ 778,833	$ 787,193	$ 707,678	0.003			$ 709,584	$ 711,495	$ 713,411	$ 715,332	$ 717,259	$ 719,191	$ 721,127	$ 711,495	$ (1,916)	$ (3,837)	$ (5,764)	$ (7,696)
140	Bay Harbor Islands	Miami-Dade	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 170,966															
141	Biscayne Park	Miami-Dade	$ 6,900	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
142	Coral Gables	Miami-Dade	$ 3,255,125	$ 3,496,840	$ 3,365,902	$ 3,608,199	$ 3,347,817	$ 3,445,502	$ 3,448,576	$ 3,536,941	$ 3,715,034	0.025			$ 3,809,485	$ 3,906,336	$ 4,005,651	$ 4,107,490	$ 4,211,918	$ 4,319,002	$ 4,428,807	$ 3,906,336	$ (99,314)	$ (201,153)	$ (305,582)	$ (412,665)
143	Cutler Bay	Miami-Dade	$ 109,872	$ 93,699	$ 114,598	$ 129,394	$ 122,855	$ 112,217	$ 124,557	$ 125,093	$ 111,367	-0.003			$ 111,085	$ 110,804	$ 110,523	$ 110,244	$ 109,965	$ 109,686	$ 109,409	$ 111,085	$ -	$ -	$ -	$ -
144	Doral	Miami-Dade	$ 1,149,336	$ 1,253,098	$ 1,149,353	$ 1,038,145	$ 1,078,998	$ 1,148,619	$ 989,308	$ -	$ 1,659,141	0.130			$ 1,875,509	$ 2,120,093	$ 2,396,573	$ 2,709,108	$ 3,062,401	$ 3,461,767	$ 3,913,215	$ 2,120,093	$ (276,480)	$ (589,016)	$ (942,309)	$ (1,341,675)
145	El Portal	Miami-Dade	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
146	Florida City	Miami-Dade	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 79,395	$ 69,705	-0.122			$ 61,198	$ 53,729	$ 47,171	$ 41,414	$ 36,359	$ 31,922	$ 28,026	$ 61,198	$ -	$ -	$ -	$ -
147	Golden Beach	Miami-Dade	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,459	$ 1,205	-0.174			$ 995	$ 822	$ 679	$ 561	$ 463	$ 382	$ 316	$ 995	$ -	$ -	$ -	$ -
148	Hialeah	Miami-Dade	$ 9,512,980	$ 16,370,723	$ -	$ -	$ 6,856,500	$ 6,262,734	$ 6,158,463	$ 6,162,795	$ 6,301,583	0.002			$ 6,314,586	$ 6,327,616	$ 6,340,673	$ 6,353,757	$ 6,366,868	$ 6,380,006	$ 6,393,170	$ 6,327,616	$ (13,057)	$ (26,141)	$ (39,251)	$ (52,389)
149	Hialeah Gardens	Miami-Dade	$ 800,734	$ 737,798	$ 405,506	$ 653,022	$ 1,014,371	$ 506,041	$ 825,630	$ -	$ -	0.632	$ 1,347,055	$ 2,197,784	$ 3,585,789	$ 5,850,386	$ 9,545,183	$ 15,573,421	$ 25,408,778	$ 41,455,632	$ 67,636,839	$ 5,850,386	$ (3,694,797)	$ (9,723,035)	$ (19,558,393)	$ (35,605,246)
150	Homestead	Miami-Dade	$ 387,193	$ 372,781	$ 415,661	$ 352,101	$ 449,925	$ 397,707	$ 410,491	$ 471,685	$ 444,840	0.038			$ 461,761	$ 479,326	$ 497,559	$ 516,485	$ 536,132	$ 556,525	$ 577,695	$ 479,326	$ (18,233)	$ (37,159)	$ (56,806)	$ (77,200)
151	Indian Creek	Miami-Dade	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 31	$ -															
152	Key Biscayne	Miami-Dade	$ 157,868	$ 143,178	$ 183,707	$ 161,477	$ 224,310	$ 181,644	$ 174,424	$ 113,021	$ 107,125	-0.161			$ 89,835	$ 75,336	$ 63,177	$ 52,981	$ 44,430	$ 37,259	$ 31,245	$ 89,835	$ -	$ -	$ -	$ -
153	Medley	Miami-Dade	$ 193,794	$ 208,861	$ 187,596	$ 213,170	$ 252,641	$ 227,050	$ 208,058	$ 233,044	$ 309,733	0.109			$ 343,513	$ 380,976	$ 422,526	$ 468,607	$ 519,714	$ 576,394	$ 639,256	$ 380,976	$ (41,550)	$ (87,631)	$ (138,737)	$ (195,418)
154	Miami	Miami-Dade	$ 7,842,726	$ 8,022,887	$ 8,301,914	$ 8,980,993	$ 8,816,116	$ 8,014,186	$ 8,597,947	$ 8,216,311	$ 8,055,736	0.002			$ 8,069,634	$ 8,083,556	$ 8,097,501	$ 8,111,471	$ 8,125,465	$ 8,139,483	$ 8,153,526	$ 8,083,556	$ (13,946)	$ (27,916)	$ (41,910)	$ (55,928)
155	Miami Beach	Miami-Dade	$ 4,629,996	$ 4,963,225	$ 5,029,396	$ 5,592,363	$ 5,455,327	$ 5,381,019	$ 3,706,743	$ 4,977,878	$ 5,217,647	-0.010			$ 5,164,299	$ 5,111,497	$ 5,059,235	$ 5,007,507	$ 4,956,308	$ 4,905,633	$ 4,855,475	$ 5,164,299	$ -	$ -	$ -	$ -
156	Miami Gardens	Miami-Dade	$ 948,856	$ 903,665	$ 933,639	$ 894,914	$ 1,049,912	$ 897,458	$ 857,235	$ 948,002	$ 996,876	0.036			$ 1,032,405	$ 1,069,200	$ 1,107,307	$ 1,146,772	$ 1,187,644	$ 1,229,972	$ 1,273,809	$ 1,069,200	$ (38,107)	$ (77,572)	$ (118,443)	$ (160,771)
157	Miami Lakes	Miami-Dade	$ 152,625	$ 146,988	$ 139,877	$ 165,394	$ 115,543	$ 96,827	$ 141,430	$ 124,176	$ -	0.132		$ 160,163	$ 181,377	$ 205,401	$ 232,608	$ 263,417	$ 298,308	$ 337,820	$ 382,566	$ 205,401	$ (27,206)	$ (58,016)	$ (92,907)	$ (132,419)
158	Miami Shores	Miami-Dade	$ 86,463	$ 82,581	$ 81,065	$ 88,101	$ 79,475	$ 73,180	$ 74,305	$ 90,007	$ -	0.109		$ 82,406	$ 91,391	$ 101,355	$ 112,405	$ 124,660	$ 138,251	$ 153,325	$ 170,041	$ 101,355	$ (11,050)	$ (23,305)	$ (36,897)	$ (51,970)
159	Miami Springs	Miami-Dade	$ 101,864	$ 98,496	$ 90,696	$ 92,647	$ 103,286	$ 88,180	$ 86,137	$ 83,058	$ 89,061	0.003			$ 89,357	$ 89,653	$ 89,951	$ 90,249	$ 90,549	$ 90,849	$ 91,151	$ 89,653	$ (298)	$ (596)	$ (896)	$ (1,196)
160	North Bay	Miami-Dade	$ 53,427	$ 79,612	$ 108,207	$ 93,063	$ 86,933	$ 108,297	$ 132,032	$ 103,214	$ -	-0.024		$ 128,896	$ 125,835	$ 122,846	$ 119,929	$ 117,081	$ 114,300	$ 111,585	$ 108,935	$ 125,835	$ -	$ -	$ -	$ -
161	North Miami	Miami-Dade	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
162	North Miami Beach	Miami-Dade	$ 950,005	$ 776,768	$ 905,977	$ 909,985	$ 895,704	$ 800,106	$ 927,381	$ 1,329,705	$ 1,126,457	0.121			$ 1,262,516	$ 1,415,009	$ 1,585,922	$ 1,777,477	$ 1,992,170	$ 2,232,795	$ 2,502,483	$ 1,415,009	$ (170,912)	$ (362,468)	$ (577,161)	$ (817,785)
163	Opa-locka	Miami-Dade	$ -	$ -	$ 562,105	$ 526,978	$ 195,697	$ -	$ -	$ 250,487	$ -	0.131		$ 283,391	$ 320,617	$ 362,733	$ 410,381	$ 464,288	$ 525,277	$ 594,277	$ 672,341	$ 362,733	$ (47,648)	$ (101,556)	$ (162,544)	$ (231,544)
164	Palmetto Bay	Miami-Dade	$ 97,721	$ 95,829	$ 98,688	$ 105,659	$ 97,374	$ 86,946	$ 97,287	$ 93,269	$ 67,271	-0.082			$ 61,757	$ 56,695	$ 52,048	$ 47,782	$ 43,866	$ 40,270	$ 36,970	$ 61,757	$ -	$ -	$ -	$ -
165	Pinecrest	Miami-Dade	$ 114,079	$ 122,659	$ 130,546	$ 126,353	$ 132,945	$ 133,042	$ 141,269	$ 136,056	$ 143,155	0.025			$ 146,694	$ 150,321	$ 154,037	$ 157,845	$ 161,747	$ 165,746	$ 169,843	$ 150,321	$ (3,716)	$ (7,524)	$ (11,426)	$ (15,425)
166	South Miami	Miami-Dade	$ 710,137	$ 726,641	$ 678,671	$ 666,807	$ 656,815	$ 676,521	$ 647,785	$ 686,670	$ 703,738	0.013			$ 713,052	$ 722,488	$ 732,050	$ 741,738	$ 751,555	$ 761,501	$ 771,579	$ 722,488	$ (9,562)	$ (19,250)	$ (29,066)	$ (39,013)
167	Sunny Isles Beach	Miami-Dade	$ 234,406	$ 249,480	$ 217,692	$ 263,289	$ 358,903	$ 305,081	$ 266,875	$ 371,169	$ 373,919	0.070			$ 400,158	$ 428,239	$ 458,289	$ 490,449	$ 524,866	$ 561,697	$ 601,113	$ 428,239	$ (30,051)	$ (62,211)	$ (96,627)	$ (133,459)
168	Surfside	Miami-Dade	$ 85,810	$ 103,370	$ 107,457	$ 107,225	$ 120,420	$ 66,662	$ 118,416	$ 85,464	$ -	0.132		$ 96,769	$ 109,569	$ 124,063	$ 140,473	$ 159,054	$ 180,093	$ 203,916	$ 230,889	$ 124,063	$ (16,411)	$ (34,992)	$ (56,031)	$ (79,853)
169	Sweetwater	Miami-Dade	$ 25,469	$ 25,094	$ 27,473	$ 29,170	$ 43,968	$ 33,678	$ 35,815	$ 30,781	$ 25,891	-0.084			$ 23,718	$ 21,728	$ 19,905	$ 18,234	$ 16,704	$ 15,302	$ 14,018	$ 23,718	$ -	$ -	$ -	$ -
170	Virginia Gardens	Miami-Dade	$ 58,937	$ 59,298	$ 50,841	$ 48,521	$ 54,370	$ 82,379	$ 19,942	$ 63,825	$ 54,860	-0.127			$ 47,907	$ 41,836	$ 36,534	$ 31,904	$ 27,860	$ 24,330	$ 21,246	$ 47,907	$ -	$ -	$ -	$ -
171	West Miami	Miami-Dade	$ 57,570	$ 33,649	$ 26,218	$ 42,538	$ 31,976	$ 55,394	$ 43,115	$ 44,904	$ 46,405	-0.057			$ 43,745	$ 41,238	$ 38,875	$ 36,647	$ 34,546	$ 32,566	$ 30,700	$ 43,745	$ -	$ -	$ -	$ -
172	Islamorada	Monroe	$ -	$ -	$ -	$ 37,425	$ 34,442	$ 31,716	$ 32,850	$ 33,616	$ 21,354	-0.124			$ 18,716	$ 16,404	$ 14,377	$ 12,601	$ 11,045	$ 9,680	$ 8,484	$ 18,716	$ -	$ -	$ -	$ -
173	Key Colony Beach	Monroe	$ 304,877	$ 351,291	$ 190,247	$ 423,879	$ 382,056	$ 361,982	$ -	$ 563,323	$ 497,922	0.112			$ 553,757	$ 615,854	$ 684,913	$ 761,717	$ 847,134	$ 942,128	$ 1,047,775	$ 615,854	$ (69,060)	$ (145,864)	$ (231,280)	$ (326,275)
174	Key West	Monroe	$ 1,317,902	$ 1,335,514	$ 1,366,519	$ 1,313,225	$ 1,353,929	$ 9,357,322	$ 1,412,601	$ 1,318,571	$ 725,973	-0.573			$ 309,630	$ 132,059	$ 56,323	$ 24,022	$ 10,246	$ 4,370	$ 1,864	$ 309,630	$ -	$ -	$ -	$ -
175	Layton	Monroe	$ 1,947	$ 3,248	$ 1,069	$ 634	$ 995	$ 1,109	$ -	$ 2,307	$ 1,576	0.124			$ 1,772	$ 1,992	$ 2,240	$ 2,518	$ 2,831	$ 3,183	$ 3,578	$ 1,992	$ (248)	$ (526)	$ (839)	$ (1,191)
176	Marathon	Monroe	$ 38,023	$ 47,412	$ 44,139	$ 50,556	$ 46,655	$ 43,049	$ 32,875	$ 48,298	$ 52,506	0.068			$ 56,099	$ 59,939	$ 64,041	$ 68,423	$ 73,106	$ 78,109	$ 83,454	$ 59,939	$ (4,102)	$ (8,485)	$ (13,167)	$ (18,170)
177	Callahan	Nassau	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
178	Fernandina Beach	Nassau	$ 156,515	$ 162,323	$ 152,537	$ 178,922	$ 142,466	$ 190,265	$ 199,210	$ 182,476	$ 223,253	0.055			$ 235,474	$ 248,365	$ 261,960	$ 276,301	$ 291,426	$ 307,379	$ 324,205	$ 248,365	$ (13,596)	$ (27,936)	$ (43,061)	$ (59,014)
179	Hilliard	Nassau	$ 26,535	$ 25,810	$ 27,892	$ 25,157	$ 25,854	$ 26,874	$ 25,625	$ 25,177	$ 28,293	0.017			$ 28,782	$ 29,280	$ 29,787	$ 30,302	$ 30,826	$ 31,360	$ 31,902	$ 29,280	$ (507)	$ (1,022)	$ (1,546)	$ (2,079)
180	Cinco Bayou	Okaloosa	$ -	$ 5,300	$ 7,786	$ 5,967	$ 5,565	$ 4,800	$ 4,780	$ 5,115	$ 3,720	-0.081			$ 3,417	$ 3,139	$ 2,883	$ 2,648	$ 2,432	$ 2,234	$ 2,052	$ 3,417	$ -	$ -	$ -	$ -
181	Crestview	Okaloosa	$ 128,334	$ 121,731	$ 133,157	$ 126,673	$ 126,123	$ 117,474	$ 209,935	$ 191,782	$ 95,742	-0.066			$ 89,431	$ 83,537	$ 78,030	$ 72,887	$ 68,083	$ 63,595	$ 59,403	$ 89,431	$ -	$ -	$ -	$ -
182	Destin	Okaloosa	$ 170,457	$ 166,317	$ 143,231	$ 140,392	$ 138,563	$ 132,649	$ 190,151	$ 100,032	$ 119,214	-0.035			$ 115,045	$ 111,022	$ 107,140	$ 103,393	$ 99,778	$ 96,288	$ 92,921	$ 115,045	$ -	$ -	$ -	$ -
183	Fort Walton Beach	Okaloosa	$ 173,100	$ 166,166	$ 192,219	$ 156,666	$ 183,186	$ 188,204	$ 167,959	$ 149,169	$ 107,598	-0.170			$ 89,302	$ 74,118	$ 61,515	$ 51,055	$ 42,374	$ 35,169	$ 29,189	$ 89,302	$ -	$ -	$ -	$ -

2024 HB 503 Local Business Tax - High Impact

Issue: Creates a new limitation on the amount of revenue that a local government may receive from local business taxes under Chapter 205, F.S.

Reported Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 2015 - 2023

Calculation of CAGR and Revenues in the Forecast Period

Local Revenue Impact

Negative Dollar Figures Reflect Amounts To Be Refunded

	Municipality	County	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	CAGR	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	New Revenue Base	2026-27	2027-28	2028-29	2029-30
184	Laurel Hill	Okaloosa	$ 1,083	$ 1,010	$ 1,072	$ 1,125	$ 1,011	$ -	$ 1,059	$ 1,177	$ 959	-0.048			$ 913	$ 868	$ 826	$ 786	$ 748	$ 712	$ 678	$ 913	$ -	$ -	$ -	$ -
185	Mary Esther	Okaloosa	$ 135,313	$ 128,449	$ 123,037	$ 121,656	$ 115,303	$ 112,492	$ 109,418	$ 97,798	$ 115,117	0.008			$ 116,006	$ 116,901	$ 117,803	$ 118,713	$ 119,629	$ 120,552	$ 121,483	$ 116,901	$ (902)	$ (1,812)	$ (2,728)	$ (3,651)
186	Niceville	Okaloosa	$ 94,616	$ 97,831	$ 82,841	$ 103,759	$ 105,100	$ 102,506	$ 103,825	$ 112,624	$ 107,142	0.015			$ 108,733	$ 110,349	$ 111,988	$ 113,651	$ 115,339	$ 117,052	$ 118,791	$ 110,349	$ (1,639)	$ (3,303)	$ (4,991)	$ (6,704)
187	Shalimar	Okaloosa	$ -	$ 12,580	$ 13,462	$ 13,336	$ 12,128	$ 9,718	$ 9,928	$ 9,728	$ 9,483	-0.008			$ 9,406	$ 9,329	$ 9,254	$ 9,178	$ 9,104	$ 9,030	$ 8,957	$ 9,406	$ -	$ -	$ -	$ -
188	Valparaiso	Okaloosa	$ 25,831	$ 35,882	$ 34,370	$ 31,750	$ 25,048	$ 16,579	$ 23,467	$ 29,691	$ 20,974	0.082			$ 22,684	$ 24,534	$ 26,534	$ 28,698	$ 31,037	$ 33,568	$ 36,305	$ 24,534	$ (2,000)	$ (4,164)	$ (6,504)	$ (9,034)
189	Apopka	Orange	$ 195,781	$ 180,681	$ 316,830	$ 148,328	$ 247,904	$ 130,451	$ 290,095	$ 236,249	$ 377,292	0.425			$ 537,553	$ 765,886	$ 1,091,209	$ 1,554,716	$ 2,215,106	$ 3,156,007	$ 4,496,570	$ 765,886	$ (325,322)	$ (788,830)	$ (1,449,220)	$ (2,390,121)
190	Bay Lake	Orange	$ -	$ -	$ -	$ -	$ -	$ -	$ 67	$ 30	$ 33	-0.298			$ 23	$ 16	$ 11	$ 8	$ 6	$ 4	$ 3	$ 23	$ -	$ -	$ -	$ -
191	Belle Isle	Orange	$ 15,534	$ 14,873	$ 18,019	$ 14,591	$ 18,079	$ 17,143	$ 15,576	$ 17,046	$ 19,277	0.040			$ 20,046	$ 20,845	$ 21,677	$ 22,541	$ 23,440	$ 24,375	$ 25,347	$ 20,845	$ (831)	$ (1,696)	$ (2,595)	$ (3,530)
192	Eatonville	Orange	$ 16,341	$ 19,127	$ 18,298	$ 18,720	$ 17,342	$ 17,822	$ 2,668	$ 24,510	$ 11,607	-0.133			$ 10,061	$ 8,721	$ 7,559	$ 6,552	$ 5,680	$ 4,923	$ 4,267	$ 10,061	$ -	$ -	$ -	$ -
193	Edgewood	Orange	$ 36,808	$ 37,074	$ 37,845	$ 34,889	$ 35,958	$ 36,682	$ 39,753	$ 36,265	$ 39,063	0.021			$ 39,891	$ 40,736	$ 41,599	$ 42,480	$ 43,380	$ 44,299	$ 45,237	$ 40,736	$ (863)	$ (1,744)	$ (2,644)	$ (3,563)
194	Lake Buena Vista	Orange	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,881	$ 28	-0.985			$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ -
195	Maitland	Orange	$ 249,326	$ 282,046	$ 303,699	$ 316,826	$ 342,688	$ 338,820	$ 324,508	$ 249,486	$ 270,586	-0.072			$ 251,045	$ 232,914	$ 216,093	$ 200,487	$ 186,008	$ 172,575	$ 160,112	$ 251,045	$ -	$ -	$ -	$ -
196	Oakland	Orange	$ -	$ 16,275	$ 10,211	$ 13,197	$ 17,722	$ 17,024	$ 14,043	$ 14,316	$ 19,570	0.048			$ 20,501	$ 21,476	$ 22,497	$ 23,567	$ 24,687	$ 25,861	$ 27,091	$ 21,476	$ (1,021)	$ (2,091)	$ (3,212)	$ (4,386)
197	Ocoee	Orange	$ 404,805	$ 394,284	$ 338,746	$ 347,366	$ 375,324	$ 437,741	$ 514,229	$ 558,195	$ 436,994	-0.001			$ 436,745	$ 436,497	$ 436,248	$ 436,000	$ 435,752	$ 435,504	$ 435,256	$ 436,745	$ -	$ -	$ -	$ -
198	Orlando	Orange	$ 8,434,995	$ 9,741,683	$ 9,948,074	$ 9,774,170	$ 9,879,688	$ 10,448,288	$ 9,788,210	$ 9,863,724	$ 10,378,552	-0.002			$ 10,355,410	$ 10,332,320	$ 10,309,281	$ 10,286,294	$ 10,263,358	$ 10,240,473	$ 10,217,639	$ 10,355,410	$ -	$ -	$ -	$ -
199	Windermere	Orange	$ 9,747	$ 8,637	$ 7,490	$ 8,967	$ 8,067	$ 9,639	$ 10,513	$ 9,831	$ 9,871	0.008			$ 9,950	$ 10,029	$ 10,109	$ 10,189	$ 10,270	$ 10,352	$ 10,434	$ 10,029	$ (80)	$ (160)	$ (241)	$ (323)
200	Winter Garden	Orange	$ 229,132	$ 204,322	$ 203,452	$ 257,642	$ 249,981	$ 245,645	$ 244,340	$ 232,044	$ 262,084	0.022			$ 267,805	$ 273,650	$ 279,623	$ 285,727	$ 291,963	$ 298,336	$ 304,848	$ 273,650	$ (5,973)	$ (12,076)	$ (18,313)	$ (24,686)
201	Winter Park	Orange	$ 496,973	$ 484,845	$ 473,755	$ 466,792	$ 462,601	$ 465,358	$ 430,553	$ 375,494	$ 343,718	-0.096			$ 310,700	$ 280,853	$ 253,873	$ 229,486	$ 207,441	$ 187,513	$ 169,500	$ 310,700	$ -	$ -	$ -	$ -
202	Kissimmee	Osceola	$ 176,000	$ 200,816	$ 292,320	$ 271,232	$ 265,643	$ 269,650	$ 285,690	$ 197,832	$ 275,495	0.007			$ 277,471	$ 279,462	$ 281,467	$ 283,486	$ 285,520	$ 287,568	$ 289,631	$ 279,462	$ (2,005)	$ (4,024)	$ (6,058)	$ (8,106)
203	St. Cloud	Osceola	$ 230,999	$ 239,626	$ 210,501	$ 239,619	$ 192,417	$ 167,684	$ 226,839	$ 332,469	$ 298,047	0.211			$ 361,035	$ 437,334	$ 529,758	$ 641,715	$ 777,332	$ 941,610	$ 1,140,605	$ 437,334	$ (92,424)	$ (204,381)	$ (339,998)	$ (504,276)
204	Atlantis	Palm Beach	$ 111,691	$ 115,714	$ 127,798	$ 160,387	$ 122,648	$ 110,684	$ 89,150	$ 50,334	$ 74,784	-0.123			$ 65,622	$ 57,583	$ 50,528	$ 44,338	$ 38,906	$ 34,139	$ 29,957	$ 65,622	$ -	$ -	$ -	$ -
205	Belle Glade	Palm Beach	$ 135,547	$ 158,522	$ 143,254	$ 183,612	$ 159,541	$ 149,487	$ 154,622	$ 147,707	$ 154,971	0.012			$ 156,843	$ 158,738	$ 160,656	$ 162,597	$ 164,562	$ 166,550	$ 168,562	$ 158,738	$ (1,918)	$ (3,859)	$ (5,823)	$ (7,812)
206	Boca Raton	Palm Beach	$ 1,631,200	$ 1,655,840	$ 1,621,330	$ 1,644,694	$ 1,799,929	$ 1,705,627	$ 1,670,827	$ 1,633,523	$ 1,304,411	-0.086			$ 1,192,865	$ 1,090,858	$ 997,573	$ 912,266	$ 834,254	$ 762,913	$ 697,673	$ 1,192,865	$ -	$ -	$ -	$ -
207	Boynton Beach	Palm Beach	$ 1,594,879	$ 1,639,756	$ 1,662,205	$ 1,753,678	$ 1,966,141	$ 1,863,221	$ 1,505,597	$ 1,553,542	$ 1,595,185	-0.050			$ 1,514,700	$ 1,438,276	$ 1,365,708	$ 1,296,801	$ 1,231,371	$ 1,169,242	$ 1,110,248	$ 1,514,700	$ -	$ -	$ -	$ -
208	Briny Breezes	Palm Beach	$ 6,841	$ 2,672	$ 3,903	$ 5,265	$ 4,222	$ 3,596	$ -	$ 4,764	$ 4,551	0.082			$ 4,923	$ 5,325	$ 5,760	$ 6,230	$ 6,739	$ 7,289	$ 7,885	$ 5,325	$ (435)	$ (905)	$ (1,414)	$ (1,964)
209	Cloud Lake	Palm Beach	$ 650	$ 650	$ 450	$ 675	$ 352	$ 1,025	$ 525	$ 475	$ -	-0.319		$ 323	$ 220	$ 150	$ 102	$ 69	$ 47	$ 32	$ 22	$ 220	$ -	$ -	$ -	$ -
210	Delray Beach	Palm Beach	$ 786,579	$ 839,208	$ 911,668	$ 890,153	$ 1,006,428	$ 902,895	$ 891,645	$ 989,251	$ 944,861	0.015			$ 959,279	$ 973,916	$ 988,778	$ 1,003,865	$ 1,019,183	$ 1,034,735	$ 1,050,524	$ 973,916	$ (14,861)	$ (29,949)	$ (45,267)	$ (60,819)
211	Glen Ridge	Palm Beach	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,166	$ 5,272	-0.145			$ 4,508	$ 3,854	$ 3,295	$ 2,817	$ 2,409	$ 2,060	$ 1,761	$ 4,508	$ -	$ -	$ -	$ -
212	Golf	Palm Beach	$ 19,107	$ 17,390	$ 23,951	$ 22,377	$ 20,891	$ -	$ -	$ 34,296	$ 25,083	-0.269			$ 18,345	$ 13,417	$ 9,813	$ 7,177	$ 5,249	$ 3,839	$ 2,808	$ 18,345	$ -	$ -	$ -	$ -
213	Greenacres	Palm Beach	$ 267,372	$ 259,650	$ 278,617	$ 305,731	$ 337,709	$ 322,668	$ 350,783	$ 334,155	$ 348,397	0.026			$ 357,421	$ 366,680	$ 376,178	$ 385,922	$ 395,918	$ 406,173	$ 416,694	$ 366,680	$ (9,498)	$ (19,242)	$ (29,238)	$ (39,494)
214	Gulf Stream	Palm Beach	$ 17,351	$ 14,797	$ 13,341	$ -	$ -	$ -	$ -	$ -	$ -															
215	Haverhill	Palm Beach	$ 7,804	$ 9,323	$ 8,419	$ 8,528	$ 8,757	$ 8,474	$ 9,206	$ 10,620	$ 8,632	0.006			$ 8,685	$ 8,739	$ 8,793	$ 8,847	$ 8,902	$ 8,957	$ 9,012	$ 8,739	$ (54)	$ (108)	$ (163)	$ (218)
216	Highland Beach	Palm Beach	$ -	$ 1,551	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
217	Hypoluxo	Palm Beach	$ 17,035	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
218	Juno Beach	Palm Beach	$ 57,413	$ 60,050	$ 62,379	$ 64,346	$ 60,513	$ 65,414	$ 69,660	$ 70,901	$ 69,534	0.021			$ 70,964	$ 72,424	$ 73,913	$ 75,434	$ 76,985	$ 78,569	$ 80,185	$ 72,424	$ (1,490)	$ (3,010)	$ (4,562)	$ (6,145)
219	Jupiter	Palm Beach	$ 535,845	$ 327,056	$ 495,217	$ 413,288	$ 404,316	$ 473,321	$ 455,401	$ -	$ -	-0.038	$ 438,159	$ 421,571	$ 405,610	$ 390,253	$ 375,478	$ 361,263	$ 347,585	$ 334,426	$ 321,764	$ 405,610	$ -	$ -	$ -	$ -
220	Jupiter Inlet Colony	Palm Beach	$ 2,966	$ 3,868	$ -	$ -	$ -	$ -	$ 4,984	$ -	$ -															
221	Lake Clarke Shores	Palm Beach	$ 28,790	$ 31,717	$ 24,095	$ 22,321	$ 23,237	$ 21,859	$ 24,178	$ 35,078	$ 27,573	0.080			$ 29,792	$ 32,190	$ 34,781	$ 37,580	$ 40,604	$ 43,872	$ 47,403	$ 32,190	$ (2,591)	$ (5,390)	$ (8,415)	$ (11,682)
222	Lake Park	Palm Beach	$ 351,056	$ 355,674	$ 353,149	$ 332,080	$ 373,345	$ 335,739	$ 347,750	$ 357,927	$ -	0.033		$ 369,565	$ 381,581	$ 393,988	$ 406,799	$ 420,026	$ 433,683	$ 447,784	$ 462,344	$ 393,988	$ (12,811)	$ (26,038)	$ (39,695)	$ (53,796)
223	Lake Worth Beach	Palm Beach	$ -	$ -	$ -	$ -	$ -	$ 991,292	$ -	$ 1,002,070	$ -	0.005		$ 1,007,503	$ 1,012,965	$ 1,018,457	$ 1,023,979	$ 1,029,530	$ 1,035,112	$ 1,040,724	$ 1,046,367	$ 1,018,457	$ (5,522)	$ (11,073)	$ (16,655)	$ (22,267)
224	Lantana	Palm Beach	$ 226,005	$ 241,997	$ 239,559	$ 280,457	$ 271,152	$ 271,050	$ 245,039	$ 240,311	$ 265,237	-0.007			$ 263,327	$ 261,431	$ 259,549	$ 257,680	$ 255,824	$ 253,982	$ 252,154	$ 263,327	$ -	$ -	$ -	$ -
225	Loxahatchee Groves	Palm Beach	$ -	$ -	$ -	$ -	$ 50,819	$ 67,736	$ 105,616	$ 72,258	$ 65,085	-0.013			$ 64,225	$ 63,376	$ 62,538	$ 61,711	$ 60,895	$ 60,090	$ 59,296	$ 64,225	$ -	$ -	$ -	$ -
226	Manalapan	Palm Beach	$ 29,495	$ 25,628	$ 31,130	$ 18,033	$ 43,449	$ 34,394	$ 33,242	$ 10,532	$ -	-0.447		$ 5,828	$ 3,225	$ 1,785	$ 988	$ 546	$ 302	$ 167	$ 93	$ 3,225	$ -	$ -	$ -	$ -
227	Mangonia Park	Palm Beach	$ 80,964	$ 74,080	$ 60,636	$ 69,151	$ 54,749	$ 53,044	$ 90,059	$ 91,468	$ -	0.313		$ 120,112	$ 157,726	$ 207,118	$ 271,979	$ 357,151	$ 468,995	$ 615,863	$ 808,725	$ 207,118	$ (64,860)	$ (150,032)	$ (261,876)	$ (408,745)
228	North Palm Beach	Palm Beach	$ 278,643	$ 290,409	$ 269,108	$ 261,846	$ 293,783	$ 328,860	$ 293,043	$ 285,410	$ 299,806	-0.030			$ 290,703	$ 281,877	$ 273,319	$ 265,020	$ 256,974	$ 249,172	$ 241,606	$ 290,703	$ -	$ -	$ -	$ -
229	Ocean Ridge	Palm Beach	$ 2,666	$ 2,194	$ 378	$ 948	$ 2,368	$ 770	$ 1,348	$ 718	$ 819	0.021			$ 836	$ 853	$ 871	$ 889	$ 908	$ 927	$ 946	$ 853	$ (18)	$ (36)	$ (54)	$ (73)
230	Pahokee	Palm Beach	$ 11,793	$ 12,216	$ 7,853	$ 20,757	$ 8,966	$ 18,325	$ 17,995	$ 19,116	$ -	0.021		$ 19,524	$ 19,941	$ 20,367	$ 20,802	$ 21,246	$ 21,700	$ 22,163	$ 22,636	$ 20,367	$ (435)	$ (879)	$ (1,333)	$ (1,796)
231	Palm Beach	Palm Beach	$ 682,428	$ 723,649	$ 713,710	$ 771,499	$ 773,039	$ 813,903	$ 805,710	$ 832,757	$ 916,897	0.041			$ 954,047	$ 992,703	$ 1,032,924	$ 1,074,775	$ 1,118,322	$ 1,163,634	$ 1,210,781	$ 992,703	$ (40,222)	$ (82,073)	$ (125,620)	$ (170,931)
232	Palm Beach Gardens	Palm Beach	$ 1,642,308	$ 1,600,232	$ 1,608,214	$ 1,530,796	$ 1,538,888	$ 1,590,949	$ 1,587,489	$ 1,577,931	$ 97,941	-0.605			$ 38,672	$ 15,270	$ 6,029	$ 2,381	$ 940	$ 371	$ 147	$ 38,672	$ -	$ -	$ -	$ -
233	Palm Beach Shores	Palm Beach	$ 16,998	$ 15,628	$ 17,223	$ 14,855	$ 18,677	$ 13,935	$ 13,392	$ 16,806	$ 13,863	-0.002			$ 13,839	$ 13,815	$ 13,791	$ 13,768	$ 13,744	$ 13,720	$ 13,696	$ 13,839	$ -	$ -	$ -	$ -
234	Palm Springs	Palm Beach	$ 309,652	$ 343,981	$ 362,931	$ 395,733	$ 386,375	$ 394,669	$ 408,663	$ 419,767	$ 402,306	0.006			$ 404,884	$ 407,479	$ 410,091	$ 412,719	$ 415,364	$ 418,026	$ 420,705	$ 407,479	$ (2,612)	$ (5,240)	$ (7,885)	$ (10,547)
235	Riviera Beach	Palm Beach	$ 1,192,255	$ 1,434,734	$ 1,485,984	$ 1,522,909	$ 1,505,373	$ 1,611,608	$ 1,551,457	$ 1,378,885	$ 1,572,395	-0.006			$ 1,572,395	$ 1,562,742	$ 1,553,148	$ 1,543,613	$ 1,534,136	$ 1,524,718	$ 1,515,358	$ 1,572,395	$ -	$ -	$ -	$ -
236	Royal Palm Beach	Palm Beach	$ 704,682	$ 695,591	$ 693,524	$ 686,297	$ 645,288	$ 651,868	$ 521,599	$ 780,814	$ 784,136	0.064			$ 833,942	$ 886,911	$ 943,245	$ 1,003,157	$ 1,066,874	$ 1,134,639	$ 1,206,707	$ 886,911	$ (56,334)	$ (116,246)	$ (179,963)	$ (247,727)
237	South Bay	Palm Beach	$ -	$ -	$ -	$ 15,775	$ 15,599	$ 15,973	$ 16,693	$ 15,301	$ 25,592	0.170			$ 29,946	$ 35,042	$ 41,004	$ 47,980	$ 56,144	$ 65,696	$ 76,874	$ 35,042	$ (5,962)	$ (12,939)	$ (21,102)	$ (30,655)
238	South Palm Beach	Palm Beach	$ 9,434	$ 8,519	$ 2,592	$ -	$ -	$ -	$ -	$ -	$ 1,054															
239	Tequesta	Palm Beach	$ 90,081	$ 94,652	$ 98,928	$ 93,940	$ 92,290	$ 95,398	$ 85,476	$ 92,281	$ 90,713	-0.017			$ 89,203	$ 87,718	$ 86,258	$ 84,822	$ 83,410	$ 82,022	$ 80,657	$ 89,203	$ -	$ -	$ -	$ -
240	Wellington	Palm Beach	$ 839,202	$ 945,538	$ 944,494	$ 948,776	$ 933,235	$ 864,066	$ 814,890	$ 918,666	$ 857,648	-0.002			$ 855,519	$ 853,396	$ 851,278	$ 849,165	$ 847,057	$ 844,955	$ 842,857	$ 855,519	$ -	$ -	$ -	$ -
241	West Palm Beach	Palm Beach	$ 3,248,221	$ 3,500,548	$ 3,492,257	$ 3,252,467	$ 3,558,120	$ 3,566,706	$ 3,829,291	$ 3,843,770	$ -	0.038		$ 3,990,271	$ 4,142,357	$ 4,300,238	$ 4,464,137	$ 4,634,283	$ 4,810,914	$ 4,994,278	$ 5,184,629	$ 4,300,238	$ (163,899)	$ (334,045)	$ (510,676)	$ (694,039)
242	Westlake	Palm Beach	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
243	Dade City	Pasco	$ 28,384	$ 35,151	$ 27,893	$ 36,967	$ 32,612	$ 34,498	$ 33,406	$ -	$ -	-0.032	$ 32,349	$ 31,325	$ 30,333	$ 29,373	$ 28,443	$ 27,543	$ 26,671	$ 25,827	$ 25,009	$ 30,333	$ -	$ -	$ -	$ -
244	New Port Richey	Pasco	$ 148,522	$ 164,515	$ 171,880	$ 155,613	$ 200,754	$ 238,815	$ 200,309	$ -	$ -	-0.161	$ 168,012	$ 140,922	$ 118,200	$ 99,142	$ 83,156	$ 69,748	$ 58,502	$ 49,069	$ 41,158	$ 118,200	$ -	$ -	$ -	$ -
245	Port Richey	Pasco	$ -	$ 62,008	$ 52,654	$ 62,781	$ 61,997	$ 67,705	$ 64,663	$ 59,091	$ 61,169	-0.033			$ 59,134	$ 57,166	$ 55,264	$ 53,425	$ 51,647	$ 49,929	$ 48,268	$ 59,134	$ -	$ -	$ -	$ -
246	San Antonio	Pasco	$ 1,643	$ 2,310	$ 1,602	$ 1,705	$ 2,030	$ 3,910	$ (765)	$ 3,630	$ 2,660	-0.121			$ 2,339	$ 2,058	$ 1,810	$ 1,592	$ 1,400	$ 1,231	$ 1,083	$ 2,339	$ -	$ -	$ -	$ -
247	St. Leo	Pasco	$ 302	$ 165	$ 185	$ 169	$ 521	$ 213	$ 211	$ 446	$ 105	-0.210			$ 83	$ 66	$ 52	$ 41	$ 32	$ 26	$ 20	$ 83	$ -	$ -	$ -	$ -
248	Zephyrhills	Pasco	$ 98,819	$ 93,076	$ 85,704	$ 297,370	$ 87,430	$ 103,816	$ 100,588	$ 91,838	$ 96,350	-0.025			$ 93,983	$ 91,673	$ 89,421	$ 87,224	$ 85,081	$ 82,990	$ 80,951	$ 93,983	$ -	$ -	$ -	$ -
249	Belleair	Pinellas	$ 23,815	$ 24,364	$ 20,064	$ 24,159	$ 24,652	$ 23,514	$ -	$ 22,627	$ 27,670	0.056			$ 29,213	$ 30,841	$ 32,561	$ 34,376	$ 36,292	$ 38,315	$ 40,452	$ 30,841	$ (1,719)	$ (3,535)	$ (5,451)	$ (7,474)
250	Belleair Beach	Pinellas	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
251	Belleair Bluffs	Pinellas	$ 31,497	$ 33,739	$ 27,115	$ 39,572	$ 31,173	$ 31,114	$ 34,808	$ 27,145	$ 28,098	-0.033			$ 27,159	$ 26,252	$ 25,374	$ 24,526	$ 23,707	$ 22,915	$ 22,149	$ 27,159	$ -	$ -	$ -	$ -
252	Belleair Shore	Pinellas	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
253	Clearwater	Pinellas	$ 2,028,722	$ 661,982	$ 1,913,492	$ 1,956,325	$ 2,077,054	$ 2,027,827	$ 2,127,380	$ 2,066,475	$ 2,082,520	0.009			$ 2,101,077	$ 2,119,799	$ 2,138,688	$ 2,157,746	$ 2,176,973	$ 2,196,371	$ 2,215,943	$ 2,119,799	$ (18,889)	$ (37,946)	$ (57,174)	$ (76,572)
254	Dunedin	Pinellas	$ 127,169	$ 127,061	$ 114,834	$ 112,689	$ 136,426	$ 132,516	$ 138,789	$ 147,445	$ 141,310	0.022			$ 144,369	$ 147,495	$ 150,688	$ 153,950	$ 157,283	$ 160,687	$ 164,166	$ 147,495	$ (3,193)	$ (6,455)	$ (9,788)	$ (13,193)
255	Gulfport	Pinellas	$ 49,484	$ 44,234	$ 46,126	$ 47,585	$ 50,351	$ 18,665	$ 42,054	$ 46,358	$ 41,446	0.305			$ 54,071	$ 70,543	$ 92,032	$ 120,067	$ 156,642	$ 204,358	$ 266,610	$ 70,543	$ (21,489)	$ (49,524)	$ (86,099)	$ (133,815)
256	Indian Rocks Beach	Pinellas	$ 42,036	$ 42,914	$ 33,100	$ 39,277	$ 38,243	$ 36,861	$ 37,066	$ 36,509	$ 78,503	0.287			$ 101,001	$ 129,947	$ 167,188	$ 215,102	$ 276,748	$ 356,061	$ 458,104	$ 129,947	$ (37,241)	$ (85,155)	$ (146,801)	$ (226,114)
257	Indian Shores	Pinellas	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
258	Kenneth City	Pinellas	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 56,539	$ -															
259	Largo	Pinellas	$ 635,672	$ 628,913	$ 630,457	$ 611,919	$ 705,698	$ 661,241	$ 684,010	$ 610,339	$ 685,661	0.012			$ 694,000	$ 702,440	$ 710,983	$ 719,630	$ 728,381	$ 737,240	$ 746,206	$ 702,440	$ (8,543)	$ (17,190)	$ (25,942)	$ (34,800)
260	Madeira Beach	Pinellas	$ -	$ 81,474	$ 82,679	$ 74,413	$ 72,591	$ 59,631	$ 69,962	$ 132,708	$ 34,278	-0.169			$ 28,501	$ 23,698	$ 19,704	$ 16,383	$ 13,622	$ 11,327	$ 9,418	$ 28,501	$ -	$ -	$ -	$ -
261	North Redington Beach	Pinellas	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
262	Oldsmar	Pinellas	$ 177,728	$ 184,924	$ 184,525	$ 172,719	$ 183,699	$ 160,885	$ 157,808	$ 161,220	$ 154,778	-0.013			$ 152,794	$ 150,836	$ 148,903	$ 146,994	$ 145,110	$ 143,251	$ 141,415	$ 152,794	$ -	$ -	$ -	$ -
263	Pinellas Park	Pinellas	$ 739,489	$ 732,834	$ 747,246	$ 745,946	$ 742,499	$ 751,361	$ 716,074	$ 799,878	$ 806,970	0.024			$ 826,406	$ 846,311	$ 866,695	$ 887,570	$ 908,947	$ 930,840	$ 953,259	$ 846,311	$ (20,384)	$ (41,259)	$ (62,636)	$ (84,529)
264	Redington Beach	Pinellas	$ 6,600	$ 4,985	$ 2,190	$ 2,026	$ 1,560	$ 2,293	$ 1,680	$ 1,300	$ 3,595	0.162			$ 4,176	$ 4,852	$ 5,636	$ 6,548	$ 7,607	$ 8,837	$ 10,266	$ 4,852	$ (785)	$ (1,696)	$ (2,755)	$ (3,985)
265	Redington Shores	Pinellas	$ 15,195	$ 14,684	$ 15,408	$ 15,629	$ 13,055	$ 13,874	$ 13,565	$ 12,280	$ 14,282	0.010			$ 14,421	$ 14,561	$ 14,702	$ 14,845	$ 14,989	$ 15,134	$ 15,281	$ 14,561	$ (141)	$ (284)	$ (428)	$ (574)
266	Safety Harbor	Pinellas	$ 162,446	$ 141,389	$ 140,393	$ 149,597	$ 144,019	$ 141,507	$ 145,664	$ 131,022	$ -	-0.038		$ 126,075	$ 121,314	$ 116,733	$ 112,325	$ 108,084	$ 104,002	$ 100,075	$ 96,296	$ 121,314	$ -	$ -	$ -	$ -
267	Seminole	Pinellas	$ 133,285	$ 144,471	$ 154,764	$ 169,542	$ 172,158	$ 171,136	$ 168,848	$ 157,220	$ 162,906	-0.016			$ 160,252	$ 157,640	$ 155,072	$ 152,545	$ 150,059	$ 147,614	$ 145,209	$ 160,252	$ -	$ -	$ -	$ -
268	South Pasadena	Pinellas	$ 105,754	$ 87,309	$ 97,102	$ 105,383	$ 104,819	$ 107,872	$ 108,501	$ 98,234	$ 118,052	0.031			$ 121,655	$ 125,367	$ 129,193	$ 133,135	$ 137,198	$ 141,385	$ 145,699	$ 125,367	$ (3,826)	$ (7,768)	$ (11,831)	$ (16,018)
269	St. Pete Beach	Pinellas	$ 93,846	$ 98,804	$ 98,295	$ 95,968	$ 94,527	$ 88,957	$ 92,376	$ 93,794	$ 93,228	0.016			$ 94,697	$ 96,189	$ 97,704	$ 99,243	$ 100,807	$ 102,395	$ 104,008	$ 96,189	$ (1,515)	$ (3,055)	$ (4,618)	$ (6,206)
270	St. Petersburg	Pinellas	$ -	$ 2,461,341	$ 2,500,872	$ 2,563,310	$ 2,568,483	$ 2,533,473	$ 2,503,208	$ 2,379,098	$ 2,652,088	0.015			$ 2,692,846	$ 2,734,234	$ 2,776,256	$ 2,818,925	$ 2,862,249	$ 2,906,238	$ 2,950,904	$ 2,734,234	$ (42,022)	$ (84,691)	$ (128,014)	$ (172,004)
271	Tarpon Springs	Pinellas	$ 161,021	$ 161,569	$ 160,636	$ 141,876	$ 151,605	$ 138,677	$ 147,305	$ 110,952	$ 122,268	-0.041			$ 117,242	$ 112,422	$ 107,801	$ 103,369	$ 99,120	$ 95,045	$ 91,138	$ 117,242	$ -	$ -	$ -	$ -

2024 HB 503 Local Business Tax - High Impact

Issue: Creates a new limitation on the amount of revenue that a local government may receive from local business taxes under Chapter 205, F.S.

Reported Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 2015 - 2023

Calculation of CAGR and Revenues in the Forecast Period

Local Revenue Impact

Negative Dollar Figures Reflect Amounts To Be Refunded

Municipality	County	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	CAGR	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	New Revenue Base	2026-27	2027-28	2028-29	2029-30
Treasure Island	Pinellas	$ -	$ 80,636	$ 74,681	$ 80,081	$ 83,008	$ 74,699	$ 29,432	$ 77,077	$ 47,273	-0.141			$ 40,586	$ 34,845	$ 29,917	$ 25,685	$ 22,052	$ 18,933	$ 16,255	$ 40,586	$ -	$ -	$ -	$ -
Auburndale	Polk	$ 33,148	$ 34,978	$ 33,286	$ 29,111	$ 33,047	$ 30,456	$ 29,766	$ 22,913	$ 30,295	-0.002			$ 30,242	$ 30,188	$ 30,135	$ 30,082	$ 30,029	$ 29,976	$ 29,923	$ 30,242	$ -	$ -	$ -	$ -
Bartow	Polk	$ -	$ -	$ 22,330	$ 21,586	$ 22,906	$ 24,078	$ 22,776	$ 20,082	$ 22,030	-0.029			$ 21,387	$ 20,762	$ 20,156	$ 19,568	$ 18,996	$ 18,442	$ 17,903	$ 21,387	$ -	$ -	$ -	$ -
Davenport	Polk	$ -	$ -	$ 9,680	$ 10,480	$ 9,480	$ 15,430	$ 13,192	$ 11,311	$ 23,779	0.155			$ 27,466	$ 31,726	$ 36,646	$ 42,328	$ 48,892	$ 56,474	$ 65,232	$ 31,726	$ (4,920)	$ (10,603)	$ (17,166)	$ (24,748)
Dundee	Polk	$ -	$ -	$ 9,131	$ 8,733	$ 13,245	$ 15,696	$ 15,348	$ 14,162	$ -	-0.050		$ 13,452	$ 12,778	$ 12,137	$ 11,529	$ 10,951	$ 10,402	$ 9,881	$ 9,386	$ 12,778	$ -	$ -	$ -	$ -
Eagle Lake	Polk	$ 8,167	$ 8,604	$ 7,306	$ 7,750	$ 8,640	$ 9,074	$ 7,682	$ 3,963	$ -	-0.339		$ 2,619	$ 1,731	$ 1,144	$ 756	$ 500	$ 330	$ 218	$ 144	$ 1,731	$ -	$ -	$ -	$ -
Fort Meade	Polk	$ 6,455	$ 9,938	$ 8,290	$ 7,247	$ 7,576	$ 8,663	$ 7,953	$ 7,683	$ 10,815	0.077			$ 11,645	$ 12,539	$ 13,502	$ 14,538	$ 15,654	$ 16,856	$ 18,149	$ 12,539	$ (963)	$ (1,999)	$ (3,115)	$ (4,316)
Frostproof	Polk	$ 27,725	$ 28,354	$ 32,319	$ 28,121	$ 23,068	$ 21,780	$ 24,411	$ 28,185	$ -	0.138		$ 32,063	$ 36,474	$ 41,491	$ 47,200	$ 53,693	$ 61,080	$ 69,483	$ 79,042	$ 41,491	$ (5,708)	$ (12,202)	$ (19,589)	$ (27,992)
Haines City	Polk	$ 75,354	$ 73,739	$ 76,336	$ 81,157	$ 96,828	$ 39,371	$ 75,594	$ 116,117	$ 156,418	0.584			$ 247,737	$ 392,368	$ 621,437	$ 984,239	$ 1,558,848	$ 2,468,922	$ 3,910,306	$ 392,368	$ (229,069)	$ (591,871)	$ (1,166,480)	$ (2,076,554)
Highland Park	Polk	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Hillcrest Heights	Polk	$ 137	$ 146	$ 155	$ 157	$ 160	$ 176	$ -	$ 170	$ -	-0.017		$ 167	$ 164	$ 161	$ 159	$ 156	$ 153	$ 151	$ 148	$ 164	$ -	$ -	$ -	$ -
Lake Alfred	Polk	$ 11,316	$ 10,266	$ 10,159	$ 11,227	$ 12,454	$ 11,638	$ 11,434	$ 13,688	$ 12,057	0.012			$ 12,200	$ 12,345	$ 12,491	$ 12,639	$ 12,789	$ 12,941	$ 13,094	$ 12,345	$ (146)	$ (295)	$ (444)	$ (596)
Lake Hamilton	Polk	$ 2,479	$ 2,092	$ 2,398	$ 2,186	$ 1,805	$ 2,368	$ 5,805	$ 4,957	$ 6,168	0.376			$ 8,487	$ 11,677	$ 16,066	$ 22,105	$ 30,415	$ 41,848	$ 57,578	$ 11,677	$ (4,389)	$ (10,429)	$ (18,738)	$ (30,171)
Lake Wales	Polk	$ 72,034	$ 70,015	$ 72,316	$ 68,133	$ 67,280	$ 61,772	$ 64,445	$ 66,893	$ 58,776	-0.016			$ 57,810	$ 56,860	$ 55,925	$ 55,006	$ 54,102	$ 53,213	$ 52,338	$ 57,810	$ -	$ -	$ -	$ -
Lakeland	Polk	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,712,338	$ 1,845,176	0.078			$ 1,988,319	$ 2,142,567	$ 2,308,781	$ 2,487,889	$ 2,680,892	$ 2,888,867	$ 3,112,977	$ 2,142,567	$ (166,214)	$ (345,322)	$ (538,325)	$ (746,300)
Mulberry	Polk	$ 18,965	$ 15,138	$ 18,914	$ 18,182	$ 19,996	$ 17,045	$ 17,515	$ 17,851	$ 16,796	-0.005			$ 16,714	$ 16,632	$ 16,551	$ 16,470	$ 16,389	$ 16,309	$ 16,229	$ 16,714	$ -	$ -	$ -	$ -
Polk City	Polk	$ 11,889	$ 12,994	$ 6,161	$ 19,009	$ 6,604	$ 14,756	$ 12,062	$ 13,016	$ 15,561	0.018			$ 15,839	$ 16,122	$ 16,410	$ 16,703	$ 17,001	$ 17,305	$ 17,614	$ 16,122	$ (288)	$ (581)	$ (880)	$ (1,183)
Winter Haven	Polk	$ 223,856	$ 220,567	$ 236,612	$ 201,569	$ 160,075	$ 204,749	$ 224,793	$ 194,473	$ 239,588	0.054			$ 252,472	$ 266,048	$ 280,355	$ 295,431	$ 311,318	$ 328,059	$ 345,700	$ 266,048	$ (14,307)	$ (29,383)	$ (45,269)	$ (62,010)
Gulf Breeze	Santa Rosa	$ 64,722	$ 62,092	$ 65,468	$ 67,101	$ 54,499	$ 57,602	$ 60,530	$ 55,812	$ 60,733	0.018			$ 61,814	$ 62,914	$ 64,034	$ 65,174	$ 66,334	$ 67,515	$ 68,717	$ 62,914	$ (1,120)	$ (2,260)	$ (3,420)	$ (4,600)
Jay	Santa Rosa	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Milton	Santa Rosa	$ 128,205	$ 121,495	$ 121,479	$ 126,777	$ 112,665	$ 119,557	$ 131,816	$ 129,461	$ 136,398	0.045			$ 142,523	$ 148,924	$ 155,611	$ 162,599	$ 169,901	$ 177,531	$ 185,503	$ 148,924	$ (6,688)	$ (13,676)	$ (20,978)	$ (28,607)
North Port	Sarasota	$ 136,049	$ 142,197	$ 118,613	$ 137,009	$ 130,086	$ 133,248	$ 147,792	$ 136,672	$ 146,877	0.033			$ 151,723	$ 156,729	$ 161,900	$ 167,242	$ 172,760	$ 178,460	$ 184,348	$ 156,729	$ (5,171)	$ (10,513)	$ (16,031)	$ (21,731)
Sarasota	Sarasota	$ 893,134	$ 948,941	$ 880,237	$ 981,692	$ 950,143	$ 928,899	$ 1,004,356	$ 808,483	$ 927,276	-0.001			$ 926,736	$ 926,196	$ 925,656	$ 925,116	$ 924,577	$ 924,039	$ 923,500	$ 926,736	$ -	$ -	$ -	$ -
Venice	Sarasota	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Altamonte Springs	Seminole	$ 869,701	$ 848,938	$ 857,650	$ 850,989	$ 843,241	$ 869,901	$ 832,604	$ 908,073	$ 842,430	-0.011			$ 833,467	$ 824,600	$ 815,827	$ 807,147	$ 798,559	$ 790,063	$ 781,657	$ 833,467	$ -	$ -	$ -	$ -
Casselberry	Seminole	$ 200,310	$ 215,313	$ 211,414	$ 232,928	$ 235,938	$ 222,468	$ 228,742	$ 231,605	$ 213,841	-0.013			$ 211,040	$ 208,276	$ 205,549	$ 202,856	$ 200,200	$ 197,578	$ 194,990	$ 211,040	$ -	$ -	$ -	$ -
Lake Mary	Seminole	$ 121,639	$ 126,095	$ 126,894	$ 130,074	$ 134,181	$ 138,749	$ 139,515	$ 138,756	$ 136,934	-0.004			$ 136,334	$ 135,737	$ 135,143	$ 134,551	$ 133,962	$ 133,375	$ 132,791	$ 136,334	$ -	$ -	$ -	$ -
Longwood	Seminole	$ 169,748	$ 171,546	$ 171,155	$ 157,862	$ 210,221	$ 185,913	$ 166,514	$ 147,741	$ 114,927	-0.148			$ 97,902	$ 83,400	$ 71,045	$ 60,521	$ 51,556	$ 43,918	$ 37,413	$ 97,902	$ -	$ -	$ -	$ -
Oviedo	Seminole	$ 137,830	$ 136,035	$ 139,955	$ 142,545	$ 150,558	$ 130,740	$ 137,412	$ 141,517	$ 141,452	0.027			$ 145,214	$ 149,077	$ 153,042	$ 157,112	$ 161,291	$ 165,581	$ 169,985	$ 149,077	$ (3,965)	$ (8,036)	$ (12,214)	$ (16,504)
Sanford	Seminole	$ 640,224	$ 647,645	$ 658,219	$ 645,003	$ 627,958	$ 687,048	$ 636,633	$ 721,187	$ 749,372	0.029			$ 771,379	$ 794,031	$ 817,350	$ 841,352	$ 866,060	$ 891,494	$ 917,674	$ 794,031	$ (23,318)	$ (47,321)	$ (72,029)	$ (97,462)
Winter Springs	Seminole	$ 119,965	$ 124,703	$ 122,517	$ 125,834	$ 122,362	$ 112,450	$ 125,892	$ 88,511	$ 164,766	0.136			$ 187,142	$ 212,556	$ 241,421	$ 274,207	$ 311,445	$ 353,740	$ 401,778	$ 212,556	$ (28,866)	$ (61,651)	$ (98,889)	$ (141,184)
Hastings	St. Johns	$ 2,764	$ 2,129	$ 2,989	$ 673	$ -	$ -	$ -	$ -	$ -															
St. Augustine	St. Johns	$ 128,644	$ 98,805	$ 122,836	$ 115,281	$ 108,097	$ 91,273	$ 92,508	$ 137,804	$ 140,831	0.156			$ 162,736	$ 188,048	$ 217,297	$ 251,096	$ 290,152	$ 335,282	$ 387,432	$ 188,048	$ (29,249)	$ (63,048)	$ (102,103)	$ (147,234)
St. Augustine Beach	St. Johns	$ 27,974	$ 27,248	$ 30,221	$ 31,732	$ 29,092	$ 31,083	$ 30,106	$ 26,607	$ 34,918	0.040			$ 36,299	$ 37,734	$ 39,226	$ 40,777	$ 42,390	$ 44,066	$ 45,808	$ 37,734	$ (1,492)	$ (3,043)	$ (4,656)	$ (6,332)
Fort Pierce	St. Lucie	$ 277,379	$ 263,811	$ 257,429	$ 347,273	$ 299,030	$ 305,633	$ 324,773	$ 294,465	$ 327,304	0.023			$ 334,864	$ 342,598	$ 350,512	$ 358,608	$ 366,890	$ 375,365	$ 384,035	$ 342,598	$ (7,913)	$ (16,009)	$ (24,292)	$ (32,766)
Port St. Lucie	St. Lucie	$ -	$ -	$ -	$ -	$ 2,030,504	$ 2,054,518	$ 2,139,910	$ 2,079,231	$ 2,178,121	0.020			$ 2,220,953	$ 2,264,627	$ 2,309,160	$ 2,354,569	$ 2,400,871	$ 2,448,083	$ 2,496,223	$ 2,264,627	$ (44,533)	$ (89,942)	$ (136,243)	$ (183,456)
St. Lucie Village	St. Lucie	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Bushnell	Sumter	$ 15,897	$ 12,291	$ 13,747	$ 13,894	$ 3,797	$ -	$ -	$ -	$ -															
Center Hill	Sumter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Coleman	Sumter	$ -	$ -	$ -	$ 1,572	$ 1,764	$ 2,072	$ -	$ -	$ -															
Webster	Sumter	$ -	$ -	$ -	$ 11,534	$ 7,876	$ 7,427	$ 8,773	$ 17,456	$ 10,744	0.131			$ 12,151	$ 13,743	$ 15,542	$ 17,578	$ 19,880	$ 22,484	$ 25,429	$ 13,743	$ (1,800)	$ (3,835)	$ (6,138)	$ (8,741)
Wildwood	Sumter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Daytona Beach	Volusia	$ 990,019	$ 1,086,533	$ 1,062,351	$ 978,939	$ 1,142,848	$ 1,043,931	$ 905,611	$ 1,078,148	$ 1,010,060	-0.011			$ 999,016	$ 988,092	$ 977,288	$ 966,602	$ 956,033	$ 945,579	$ 935,240	$ 999,016	$ -	$ -	$ -	$ -
Daytona Beach Shores	Volusia	$ 102,000	$ 103,000	$ 102,000	$ 101,000	$ 102,000	$ 99,000	$ 102,000	$ 102,796	$ 101,629	0.009			$ 102,521	$ 103,420	$ 104,328	$ 105,243	$ 106,167	$ 107,098	$ 108,038	$ 103,420	$ (907)	$ (1,823)	$ (2,746)	$ (3,678)
DeBary	Volusia	$ 46,414	$ 46,963	$ 48,541	$ 48,228	$ 52,086	$ 52,497	$ 52,493	$ 51,585	$ 49,641	-0.018			$ 48,724	$ 47,824	$ 46,940	$ 46,073	$ 45,222	$ 44,387	$ 43,567	$ 48,724	$ -	$ -	$ -	$ -
DeLand	Volusia	$ 256,339	$ 261,428	$ 259,495	$ 255,543	$ 255,667	$ 270,840	$ 213,128	$ 225,265	$ 236,552	-0.044			$ 226,116	$ 216,140	$ 206,605	$ 197,490	$ 188,777	$ 180,449	$ 172,488	$ 226,116	$ -	$ -	$ -	$ -
Deltona	Volusia	$ 261,200	$ 268,155	$ 241,901	$ 272,002	$ 271,315	$ 229,964	$ 382,252	$ 338,803	$ 347,839	0.148			$ 399,286	$ 458,343	$ 526,134	$ 603,953	$ 693,280	$ 795,820	$ 913,527	$ 458,343	$ (67,791)	$ (145,610)	$ (234,938)	$ (337,478)
Edgewater	Volusia	$ 112,240	$ 116,078	$ 115,359	$ 99,338	$ 116,199	$ 122,692	$ 125,314	$ 131,108	$ 139,266	0.043			$ 145,274	$ 151,541	$ 158,079	$ 164,899	$ 172,012	$ 179,433	$ 187,174	$ 151,541	$ (6,538)	$ (13,357)	$ (20,471)	$ (27,892)
Holly Hill	Volusia	$ 184,139	$ 188,926	$ 238,401	$ 198,676	$ 201,421	$ 183,467	$ 189,369	$ 193,888	$ 178,347	-0.009			$ 176,672	$ 175,013	$ 173,370	$ 171,742	$ 170,129	$ 168,532	$ 166,949	$ 176,672	$ -	$ -	$ -	$ -
Lake Helen	Volusia	$ 8,018	$ 7,729	$ 2,315	$ 4,030	$ 4,478	$ 6,712	$ 1,462	$ 8,666	$ 5,420	-0.069			$ 5,047	$ 4,700	$ 4,377	$ 4,076	$ 3,795	$ 3,534	$ 3,291	$ 5,047	$ -	$ -	$ -	$ -
New Smyrna Beach	Volusia	$ 233,983	$ 227,350	$ 227,661	$ 243,119	$ 254,543	$ 259,872	$ 291,168	$ 305,690	$ 337,334	0.091			$ 367,982	$ 401,415	$ 437,886	$ 477,670	$ 521,068	$ 568,410	$ 620,052	$ 401,415	$ (36,470)	$ (76,254)	$ (119,653)	$ (166,994)
Oak Hill	Volusia	$ 4,736	$ 6,898	$ 7,487	$ 7,003	$ 6,109	$ 7,622	$ 7,130	$ 5,396	$ 6,916	-0.032			$ 6,696	$ 6,482	$ 6,275	$ 6,075	$ 5,882	$ 5,694	$ 5,513	$ 6,696	$ -	$ -	$ -	$ -
Orange City	Volusia	$ 146,525	$ 150,123	$ 149,192	$ 155,889	$ 155,290	$ 161,344	$ 176,711	$ 166,534	$ 124,658	-0.082			$ 114,387	$ 104,962	$ 96,314	$ 88,378	$ 81,096	$ 74,414	$ 68,283	$ 114,387	$ -	$ -	$ -	$ -
Ormond Beach	Volusia	$ 283,005	$ 289,676	$ 342,090	$ 294,366	$ 297,440	$ 282,893	$ 269,355	$ 265,231	$ 254,589	-0.035			$ 245,798	$ 237,311	$ 229,117	$ 221,206	$ 213,568	$ 206,193	$ 199,074	$ 245,798	$ -	$ -	$ -	$ -
Pierson	Volusia	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Ponce Inlet	Volusia	$ 7,105	$ 6,966	$ 6,587	$ 7,413	$ 9,732	$ 8,483	$ 8,259	$ 9,180	$ 7,912	-0.023			$ 7,730	$ 7,553	$ 7,379	$ 7,210	$ 7,044	$ 6,883	$ 6,725	$ 7,730	$ -	$ -	$ -	$ -
Port Orange	Volusia	$ 113,499	$ 148,250	$ 120,151	$ 128,522	$ 120,210	$ 129,057	$ 106,471	$ 103,979	$ 96,516	-0.092			$ 87,607	$ 79,520	$ 72,180	$ 65,517	$ 59,480	$ 53,980	$ 48,998	$ 87,607	$ -	$ -	$ -	$ -
South Daytona	Volusia	$ 187,108	$ 191,182	$ 188,940	$ 184,290	$ 172,646	$ 191,444	$ 179,726	$ 158,808	$ 190,067	-0.002			$ 189,610	$ 189,155	$ 188,700	$ 188,246	$ 187,794	$ 187,343	$ 186,892	$ 189,610	$ -	$ -	$ -	$ -
DeFuniak Springs	Walton	$ -	$ -	$ -	$ 49,883	$ 43,012	$ 31,032	$ 30,946	$ 30,196	$ 30,540	-0.005			$ 30,378	$ 30,216	$ 30,056	$ 29,896	$ 29,737	$ 29,579	$ 29,422	$ 30,378	$ -	$ -	$ -	$ -
Freeport	Walton	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Paxton	Walton	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -															
Statewide Total		**$126,586,070**	**$138,162,633**	**$125,030,705**	**$128,441,687**	**$139,267,349**	**$144,929,514**	**$133,415,334**	**$135,834,633**	**$133,296,702**				**$148,315,168**	**$155,848,773**	**$167,255,530**	**$184,578,197**	**$211,242,138**	**$252,895,060**	**$318,821,660**	**$ 157,364,031**	**$ (12,691,354)**	**$ (31,152,914)**	**$ (58,852,466)**	**$(101,460,988)**
% Change		**-**	**9.1%**	**-9.5%**	**2.7%**	**8.4%**	**4.1%**	**-7.9%**	**1.8%**	**-1.9%**															
# Reporting		**252**	**258**	**258**	**262**	**263**	**261**	**260**	**264**	**239**															

Note: No municipal Local Business Tax (LBT) revenues in LFYs 2020-21 through 2022-23 were reported in the Custodial Fund column to the Annual Financial Reports. Consequently, no adjustments were necessary.

Data Source: Florida Department of Financial Services.

By Senator Truenow

13-01547-25 20251196__

A bill to be entitled

An act relating to local business taxes; amending s. 11.40, F.S.; conforming provisions to changes made by the act; amending s. 11.45, F.S.; requiring the Auditor General to contact certain local governments; requiring such local governments to provide specified evidence within a certain time period; requiring notification to the Legislative Auditing Committee in specified circumstances; amending s. 205.0315, F.S.; authorizing specified entities to continue to levy a certain tax; prohibiting the increase or modification of certain ordinances beginning a date certain; providing an exception; amending ss. 205.033 and 205.043, F.S.; revising the conditions imposed on taxing authorities governing the levy of a specified tax; amending s. 205.0535, F.S.; defining terms; prohibiting certain municipalities from reclassifying businesses, professions, or occupations or establishing new rate structures; prohibiting the revenue generated from a certain tax from exceeding a specified value; requiring specified actions be taken in event of a violation of such prohibition; providing that specified refunds be treated as unclaimed property under certain circumstances; revising the circumstances under which a county or municipality may adopt specified ordinances; providing applicability; amending s. 205.0536, F.S.; conforming provisions to changes made by the act; creating s. 205.046, F.S.; requiring that a specified document be filed with a

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certain audit; providing requirements for such document; amending ss. 215.97, 218.32, and 489.537, F.S.; conforming cross-references; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (2) of section 11.40, Florida Statutes, is amended to read:

11.40 Legislative Auditing Committee.—

(2) Following notification by the Auditor General, the Department of Financial Services, the Division of Bond Finance of the State Board of Administration, the Governor or his or her designee, or the Commissioner of Education or his or her designee of the failure of a local governmental entity, district school board, charter school, or charter technical career center to comply with the applicable provisions within s. 11.45(5)-(7), s. 205.0535, s. 218.32(1), s. 218.38, or s. 218.503(3), the Legislative Auditing Committee may schedule a hearing to determine if the entity should be subject to further state action. If the committee determines that the entity should be subject to further state action, the committee shall:

(a) In the case of a local governmental entity or district school board, direct the Department of Revenue and the Department of Financial Services to withhold any funds not pledged for bond debt service satisfaction which are payable to such entity until the entity complies with the law. The committee shall specify the date that such action must begin, and the directive must be received by the Department of Revenue

and the Department of Financial Services 30 days before the date of the distribution mandated by law. The Department of Revenue and the Department of Financial Services may implement this paragraph.

(b) In the case of a special district created by:

1. A special act, notify the President of the Senate, the Speaker of the House of Representatives, the standing committees of the Senate and the House of Representatives charged with special district oversight as determined by the presiding officers of each respective chamber, the legislators who represent a portion of the geographical jurisdiction of the special district, and the Department of Commerce that the special district has failed to comply with the law. Upon receipt of notification, the Department of Commerce shall proceed pursuant to s. 189.062 or s. 189.067. If the special district remains in noncompliance after the process set forth in s. 189.0651, or if a public hearing is not held, the Legislative Auditing Committee may request the department to proceed pursuant to s. 189.067(3).

2. A local ordinance, notify the chair or equivalent of the local general-purpose government pursuant to s. 189.0652 and the Department of Commerce that the special district has failed to comply with the law. Upon receipt of notification, the department shall proceed pursuant to s. 189.062 or s. 189.067. If the special district remains in noncompliance after the process set forth in s. 189.0652, or if a public hearing is not held, the Legislative Auditing Committee may request the department to proceed pursuant to s. 189.067(3).

3. Any manner other than a special act or local ordinance,

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notify the Department of Commerce that the special district has failed to comply with the law. Upon receipt of notification, the department shall proceed pursuant to s. 189.062 or s. 189.067(3).

(c) In the case of a charter school or charter technical career center, notify the appropriate sponsoring entity, which may terminate the charter pursuant to ss. 1002.33 and 1002.34.

Section 2. Present paragraphs (d) through (j) of subsection (7) of section 11.45, Florida Statutes, are redesignated as paragraphs (e) through (k), respectively, and a new paragraph (d) is added to that subsection, to read:

11.45 Definitions; duties; authorities; reports; rules.—

(7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

(d) During the Auditor General's review of audit reports, he or she shall contact each local government that is not in compliance with s. 205.0535 and request evidence of corrective action. The local government shall provide the Auditor General with evidence of the initiation of corrective action within 45 days after the date the corrective action is requested by the Auditor General and evidence of completion of corrective action within 180 days after the date the corrective action is requested by the Auditor General. If the local government fails to comply with the Auditor General's request or is unable to take corrective action within the required timeframe, the Auditor General shall notify the Legislative Auditing Committee.

Section 3. Section 205.0315, Florida Statutes, is amended to read:

205.0315 Ordinance adopted before ~~adoption after~~ October 1, 2025 ~~1995~~.—Beginning October 1, 2025 ~~1995~~, a county or

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municipality that has ~~not~~ adopted a business tax ordinance or resolution under this chapter before July 1, 2025, may not increase or otherwise modify the tax rate structure or classification in such ~~adopt a~~ business tax ordinance, except as provided in s. 205.0535. However,~~.~~ the business tax rate structure and classifications in the adopted ordinance may be repealed m~~ust be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented s. 205.0535. If no adjacent local government has implemented s. 205.0535, or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, the rate structure or classifications prescribed in its ordinance may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535 in counties or municipalities that have a comparable population~~.

Section 4. Paragraph (b) of subsection (1), subsections (4) and (5), and paragraph (a) of subsection (6) of section 205.033, Florida Statutes, are amended to read:

205.033 Conditions for levy; counties.—

(1) The following conditions are imposed on the authority of a county governing body to levy a business tax:

(b) ~~Unless the county implements s. 205.0535 or adopts a new business tax ordinance under s. 205.0315,~~ A business tax levied under this subsection may not exceed the rate ~~provided by this chapter~~ in effect for the year beginning October 1, 2024 ~~1971~~; however, beginning October 1, 2025 ~~1980~~, the county governing body must decrease ~~may increase~~ business taxes

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authorized by this chapter as provided in s. 205.0535. ~~The amount of the increase above the tax rate levied on October 1, 1971, for taxes levied at a flat rate may be up to 100 percent for business taxes that are $100 or less; 50 percent for business taxes that are between $101 and $300; and 25 percent for business taxes that are more than $300. Beginning October 1, 1982, the increase may not exceed 25 percent for taxes levied at graduated or per unit rates. Authority to increase business taxes does not apply to licenses or receipts granted to any utility franchised by the county for which a franchise fee is paid.~~

(4) The revenues derived from the business tax, exclusive of the costs of collection and any credit given for municipal business taxes, shall be apportioned between the unincorporated area of the county and the incorporated municipalities located therein by a ratio derived by dividing their respective populations by the population of the county. This subsection does not apply to counties that ~~have~~ established a new rate structure under s. 205.0535 before October 1, 2025.

(5) The revenues so apportioned shall be sent to the governing authority of each municipality, according to its ratio, and to the governing authority of the county, according to the ratio of the unincorporated area, within 15 days following the month of receipt. This subsection does not apply to counties that ~~have~~ established a new rate structure under s. 205.0535 before October 1, 2025.

(6)(a) Each county, as defined in s. 125.011(1), or any county adjacent thereto may levy and collect, by an ordinance enacted by the governing body of the county, an additional

business tax up to 50 percent of the appropriate business tax imposed under subsection (1)<u>; however, beginning October 1, 2025, such business tax must be decreased as provided in s. 205.0535</u>.

Section 5. Paragraph (b) of subsection (1) of section 205.043, Florida Statutes, is amended to read:

205.043 Conditions for levy; municipalities.—

(1) The following conditions are imposed on the authority of a municipal governing body to levy a business tax:

(b) ~~Unless the municipality implements s. 205.0535 or adopts a new business tax ordinance under s. 205.0315,~~ A business tax levied under this subsection may not exceed the rate in effect in the municipality for the year beginning October 1, <u>2024.</u> ~~1971; however,~~ Beginning October 1, <u>2025</u> ~~1980~~, the municipal governing body <u>must decrease</u> ~~may increase~~ business taxes authorized by this chapter <u>as provided in s. 205.0535</u>. ~~The amount of the increase above the tax rate levied on October 1, 1971, for taxes levied at a flat rate may be up to 100 percent for business taxes that are $100 or less; 50 percent for business taxes that are between $101 and $300; and 25 percent for business taxes that are more than $300. Beginning October 1, 1982, an increase may not exceed 25 percent for taxes levied at graduated or per unit rates. Authority to increase business taxes does not apply to receipts or licenses granted to any utility franchised by the municipality for which a franchise fee is paid.~~

Section 6. Section 205.0535, Florida Statutes, is amended to read:

205.0535 Reclassification and rate structure revisions.—

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(1) As used in this section, the term:

(a) "Recalculated tax rate" means the tax rate that, if it had been applied in the immediate prior fiscal year, would result in the maximum total revenue that does not exceed the revenue base.

(b) "Revenue base" means the total revenue for the fiscal year ending September 30, 2024, or for the fiscal year ending September 30, 2025, whichever is greater.

(c) "Total revenue" means:

1. For a county, the total annual revenue generated by receipts issued in the fiscal year, less any revenue distributed to municipalities under s. 205.033(4) in such year, and less any revenue refunded to businesses pursuant to sub-subparagraph(4)(a)3.b. in such year.

2. For a municipality, the total annual revenue generated by receipts issued in the fiscal year plus any revenue received from the county under s. 205.033(4) in such fiscal year, and less any revenue refunded to businesses pursuant to sub-subparagraph (4)(a)3.b. in such year.

(2) ~~(1)~~ Beginning ~~by~~ October 1, 2025 ~~2008~~, any municipality that has adopted by ordinance a local business tax ~~after October 1, 1995,~~ may not ~~by ordinance~~ reclassify businesses, professions, and occupations or ~~and may~~ establish new rate structures~~, if the conditions specified in subsections (2) and (3) are met~~. A person who is engaged in the business of providing local exchange telephone service or a pay telephone service in a municipality or in the unincorporated area of a county and who pays the business tax under the category designated for telephone companies or a pay telephone service

provider certified pursuant to s. 364.3375 is deemed to have but one place of business or business location in each municipality or unincorporated area of a county. Pay telephone service providers may not be assessed a business tax on a per-instrument basis.

(3) Beginning October 1, 2025, the total revenue generated by the business tax each fiscal year may not exceed the revenue base.

(4)(a) Beginning October 1, 2026, if the total revenue received by a local government from the local business tax in the immediate prior fiscal year exceeds the revenue base all of the following requirements apply:

1. The governing authority must adopt an ordinance to proportionally adjust the rates of the local business taxes levied under this chapter for the current fiscal year to the recalculated tax rate.

2. The rate adjustment ordinance must be adopted as soon as practicable, but no later than January 1 of the current fiscal year.

3. By February 1, the county or municipality must issue a refund to each business that paid the local business tax:

a. In the prior fiscal year. Such refund shall be the difference between the amount paid and the amount that would have been paid if the recalculated tax rate had been used.

b. At the unreduced rate in the current fiscal year. Such refund shall be the difference in the amount paid and the amount due if the recalculated tax rate had been used.

(b) A refund issued under subparagraph (a)3. may be granted as a credit against tax due in the next fiscal year.

(c) If the county or municipality is unable to grant a refund pursuant to subparagraph (a)3. because a business no longer exists, or the county or municipality is unable to locate the business or deliver such refund after making reasonable efforts to do so, then such refund shall be treated by the county or municipality as unclaimed property under chapter 717

~~(2) Before adopting a reclassification and revision ordinance, the municipality or county must establish an equity study commission and appoint its members. Each member of the study commission must be a representative of the business community within the local government's jurisdiction. Each equity study commission shall recommend to the appropriate local government a classification system and rate structure for business taxes~~.

~~(3)(a) After the reclassification and rate structure revisions have been transmitted to and considered by the appropriate local governing body, it may adopt by majority vote a new business tax ordinance. Except that a minimum tax of up to $25 is permitted, the reclassification may not increase the tax by more than the following: for receipts costing $150 or less, 200 percent; for receipts costing more than $150 but not more than $500, 100 percent; for receipts costing more than $500 but not more than $2,500, 75 percent; for receipts costing more than $2,500 but not more than $10,000, 50 percent; and for receipts costing more than $10,000, 10 percent; however, in no case may the tax on any receipt be increased more than $5,000.~~

~~(b) The total annual revenue generated by the new rate structure for the fiscal year following the fiscal year during which the rate structure is adopted may not exceed:~~

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~~1. For municipalities, the sum of the revenue base and 10 percent of that revenue base. The revenue base is the sum of the business tax revenue generated by receipts issued for the most recently completed local fiscal year or the amount of revenue that would have been generated from the authorized increases under s. 205.043(1)(b), whichever is greater, plus any revenue received from the county under s. 205.033(4).~~

~~2. For counties, the sum of the revenue base, 10 percent of that revenue base, and the amount of revenue distributed by the county to the municipalities under s. 205.033(4) during the most recently completed local fiscal year. The revenue base is the business tax revenue generated by receipts issued for the most recently completed local fiscal year or the amount of revenue that would have been generated from the authorized increases under s. 205.033(1)(b), whichever is greater, but may not include any revenues distributed to municipalities under s. 205.033(4).~~

~~(c) In addition to the revenue increases authorized by paragraph (b), revenue increases attributed to the increases in the number of receipts issued are authorized.~~

~~(4) After the conditions specified in subsections (2) and (3) are met, municipalities and counties may, every other year thereafter, increase or decrease by ordinance the rates of business taxes by up to 5 percent. However, an increase must be enacted by at least a majority plus one vote of the governing body.~~

(5) This chapter does not prohibit a municipality or county from decreasing or repealing any business tax authorized under this chapter. By majority vote, the governing body of a county

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or municipality may adopt an ordinance repealing a local business tax or establishing new rates that decrease local business taxes, provided that the new rates do not produce revenues in excess of the revenue base ~~and do not result in an increase in local business taxes for a taxpayer. Such ordinances are not subject to subsections (2) and (3)~~.

(6) A receipt may not be issued unless the federal employer identification number or social security number is obtained from the person to be taxed.

(7) This section does not apply to:

(a) A municipality that imposes a business tax on merchants which is measured by gross receipts from the sale of merchandise or services, or both, as described in s. 205.044.

(b) A fiscally constrained county as defined in s. 218.67(1).

(c) A municipality located in a fiscally constrained county as defined in s. 218.67(1).

Section 7. Section 205.0536, Florida Statutes, is amended to read:

205.0536 Distribution of county revenues.—A county that established ~~establishes~~ a new rate structure under s. 205.0535 before October 1, 2025, shall retain all business tax revenues collected from businesses, professions, or occupations whose places of business are located within the unincorporated portions of the county. Any business tax revenues collected by a county that established ~~establishes~~ a new rate structure under s. 205.0535 before October 1, 2025, from businesses, professions, or occupations whose places of business are located within a municipality, exclusive of the costs of collection,

must be apportioned between the unincorporated area of the county and the incorporated municipalities located therein by a ratio derived by dividing their respective populations by the population of the county. As used in this section, the term "population" means the latest official state estimate of population certified under s. 186.901. The revenues so apportioned shall be sent to the governing authority of each municipality, according to its ratio, and to the governing authority of the county, according to the ratio of the unincorporated area, within 15 days after the month of receipt.

Section 8. Section 205.046, Florida Statutes, is created to read:

205.046 Audits.—An audit of financial statements of a local government which is performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must be accompanied by an affidavit executed by the chair of the governing board of the local government, as a separate document, stating that the local government has complied with s. 205.0535 and must be filed with the Auditor General, or, in the event that the local government has not complied with s. 205.0535, the affidavit must instead include a description of the noncompliance and corrective action taken by the local government to correct the noncompliance and to prevent such noncompliance in the future.

Section 9. Paragraph (a) of subsection (2) of section 215.97, Florida Statutes, is amended to read:

215.97 Florida Single Audit Act.—

(2) As used in this section, the term:

(a) "Audit threshold" means the threshold amount used to

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determine when a state single audit or project-specific audit of a nonstate entity shall be conducted in accordance with this section. Each nonstate entity that expends a total amount of state financial assistance equal to or in excess of $750,000 in any fiscal year of such nonstate entity shall be required to have a state single audit or a project-specific audit for such fiscal year in accordance with the requirements of this section. After consulting with the Executive Office of the Governor, the Department of Financial Services, and all state awarding agencies, the Auditor General shall periodically review the threshold amount for requiring audits under this section and may recommend any appropriate statutory change to revise the threshold amount in the annual report submitted to the Legislature pursuant to s. 11.45(7)(i) ~~s. 11.45(7)(h)~~.

Section 10. Paragraph (e) of subsection (1) of section 218.32, Florida Statutes, is amended to read:

218.32 Annual financial reports; local governmental entities.—

(1)

(e)1. Each local governmental entity that is not required to provide for an audit under s. 218.39 must submit the annual financial report to the department no later than 9 months after the end of the fiscal year. The department shall consult with the Auditor General in the development of the format of annual financial reports submitted pursuant to this paragraph. The format must include balance sheet information used by the Auditor General pursuant to s. 11.45(7)(g) ~~s. 11.45(7)(f)~~. The department must forward the financial information contained within the annual financial reports to the Auditor General in

electronic form. This paragraph does not apply to housing authorities created under chapter 421.

2. The annual financial report filed by a dependent special district or an independent special district shall specify separately:

a. The total number of district employees compensated in the last pay period of the district's fiscal year being reported.

b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year being reported.

c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency.

d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency.

e. Each construction project with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project.

3. The annual financial report of a dependent special district or an independent special district amending a final adopted budget under s. 189.016(6) must include a budget variance report based on the budget adopted under s. 189.016(4) before the beginning of the fiscal year being reported.

4. The annual financial report of an independent special district that imposes ad valorem taxes shall include the millage rate or rates imposed by the district, the total amount of ad valorem taxes collected by or on behalf of the district, and the

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total amount of outstanding bonds issued by the district and the terms of such bonds.

5. The annual financial report of an independent special district that imposes non-ad valorem special assessments shall include the rate or rates of such assessments imposed by the district, the total amount of special assessments collected by or on behalf of the district, and the total amount of outstanding bonds issued by the district and the terms of such bonds.

Section 11. Subsection (8) of section 489.537, Florida Statutes, is amended to read:

489.537 Application of this part.—

(8) Persons licensed under this part are subject to ss. 205.0535(2) and 205.065 ~~ss. 205.0535(1) and 205.065~~, as applicable.

Section 12. This act shall take effect July 1, 2025.

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REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Residential Properties Subject to Long-Term Lease
Bill Number(s): HJR 1257

☑ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Representative Busatta
Month/Year Impact Begins: January 2027
Date(s) Conference Reviewed: March 7th, 2025; March 17th 2025; March 21st 2025

Section 1: Narrative

a. Current Law: Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, as follows:

a. Up to the assessed valuation of $25,000; and
b. For all levies other than school district levies, on the assessed valuation greater than $50,000 and up to $75,000.

Further, the assessed value cannot grow faster than the lesser of 3% or the CPI level. Additionally, an individual cannot have more than one homestead. Building provisions for non-homestead properties is 3 years.

b. Proposed Change: The amendment to Section 6 of Article 7, which authorizes the legislature to provide the same exemptions and assessment limitations granted to homestead property to real property that, on January 1, is subject to a written lease of 6 months or more and is owned by a person who holds legal or equitable title to real estate receiving a homestead exemption, apply beginning with the 2027 tax roll.

Section 2: Description of Data and Sources

2011-2024 Final NAL Real Property Tax Roll
Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in Fall 2024
Results of the Ad Valorem Estimating Conference, July 31, 2024

Section 3: Methodology (Include Assumptions and Attach Details)

Any analysis involving assessment growth limitation will be extremely sensitive to the assumptions made regarding the future growth of just. This analysis estimates these growth rates three ways. A subset is created to act as a representative sample. This sample is only used for the purposes of calculating average growth rates. For a given year *T*, the NAL roll is used and reduced to just those parcels that have non-homestead residential (NHX) elements with no homestead elements. All parcels with any amount of deletion value or new construction value are removed. All parcels with any type of sale are removed. All parcels without more than $30,000 in just and assessed value are removed, along with all parcels that are fully exempt. This sample is then matched to the roll for year *T+1*, and the same criteria are applied to that year's roll. Finally, parcels where the owner's name changed between the years are dropped. Parcel level growth rates for just value. This sampling is done for roll year's 2012 through 2024. For average growth calculations, only the most recent 8 years are used, as recommended by PTO, to avoid including negative growth from the great recession. There are 3 underlying JV growth rate options:

- For the "AV Conference" JV growth option, the year-over-year percentage changes in just value for the total non-homestead residential category from the Ad Valorem Estimating Conference are used. These values from the conference represent a snapshot of total value in one year and then in another, and, due to transfers between categories, does not represent the average growth of a given parcel. Non-homestead residential frequently has a negative net switch value, indicating more parcels leave the category than join it. As such, these growth rates underestimate a given parcel's growth rate.

- For the "Statewide" JV growth option, the median growth rates from the representative sample are calculated statewide.

- For the "By County" JV growth option, the median growth rates from the representative sample are calculated by county.

To estimate the impact, the 2024 final roll is used and reduced to only parcels with some amount of just value in the NHX category, no just value in the homestead category, and positive taxable value. For the use code 3 parcels, value was also considered in the non-residential component. Total exemptions are identified per parcel and shared to the NHX share using its share of the parcels total assessed value. Using the growth rates identified above for each scenario, just value is grown and school and non-school assessed value under current law [av_sd=jv, av_nsd=min(jv,av_nsd_prior*1.1)] as well as school and non-

Revenue Source: Ad Valorem
Issue: Residential Properties Subject to Long-Term Lease
Bill Number(s): HJR 1257

school assessed value under the proposed change [av_sd=min(jv,av_sd_prior*SOH), av_nsd=min(jv,av_nsd_prior*SOH)] are calculated. The new exemption 1 is calculated on the first $25,000 of both school and non-school assessed value, and the new exemption 2 on the non-school assessed value between $50,000 and $75,000. School and non-school taxable values for both the current law and under the bill are calculated by subtracted the previously calculated exemption amount from the calculated school and non-school assessed values. For the "under the bill" scenario, the new exemption 1 is further removed for the school taxable value, and both are removed for the non-school taxable value. All taxable values are ensured to not be less than zero. Prior to the 2027 roll year, the current law scenario described is used. The impact for 2027 is then the aggregated school and non-school taxable value under the proposed law minus the aggregated school and non-school taxable value under the current law multiplied by the aggregated school and non-school millage rate. This is conducted for all years of the forecast period.

The high estimate uses all parcels with some amount of just value in the NHX category, no just value in the homestead category, and positive taxable value. It is shared down by 53% to account for Florida Homesteaded owners. The middle estimate only uses parcels where the own_state variable is some form of Florida. This is then shared down by to 75% to account for Florida Homestead owners. The low begins by identifying all homestead owners in the state, noting their address, then attempting to match those addresses to the NHX parcels. The resulting set is used for the low. All 3 assume a 34% share for 6+ rental agreements based on data provided by EDR. This number was suggested to be potentially lower, but the 34% was kept as this bill will incentivize 6+ month leases.

This implementing bill goes into effect in 2027. The joint resolution is not self-executing and as such the impact is $0.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$0	$0		
2026-27			$0	$0		
2027-28			$0	$0		
2028-29			$0	$0		
2029-30			$0	$0		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 03/21/2025) The Conference adopted a zero impact since this is a joint resolution proposing an amendment to be submitted to the voters which is not self-executing.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	A	B	C	D	E	F	G
1	**2025 Statewide Aggregate Millage Rates**						
2	School	5.9037					
3	Non-School	10.4586					
4							
5	**Assumptions**						
6	**Use Codes**	**Description**	**Include? 1=Yes/0=No**	**3,264,008 Parcels Impacted**			
7	1	Single Family Residential	1	1,685,840			
8	2	Mobile Homes	1	207,409			
9	3	Multifamily with 10 units or more	1	14,406			
10	4	Condominiums	1	1,007,484			
11	5	Cooperatives	1	30,874			
12	6	Retirement Homes	1	192			
13	7	Miscellaneous Residential (migrant camps, boarding homes, etc)	1	8,421			
14	8	Multifamily with less than 10 units	1	122,624			
15	9	Residential Common Elements/Areas	1	33,622			
16	Other (non-0)	Any other use code with non-homestead residential value on the parcel and no homestead value on the parcel.	1	153,136			
17		Just Value Growth Rates	By County				
18		Sharedown for Florida Homesteader Owned (High)	50%	Of the 4,461,887 parcels with NHX JV and no HX JV, 3,131,448 are Florida Owned, or 70.18%			
19		Sharedown for Florida Homesteader Owned (Mid)	75%				
20		Share-Down Total for 6+ Month Rental Agreements	34%	1,118,191			
21							

	A	B	C	D	E	F	G
22		**High**	**Middle**	**Low**			
23	**Assumption:**	All parcels with no homestead value and a positive non-homestead residential value, shared down to 50.% for Ownership by Florida Homesteaders and down to 34.3% of that for long term rental rates.	Parcels with no homestead value, a positive non-homestead residential value, and the Owner State field indicating Florida, shared down to 75.% for Ownership by a Homesteader and down to 34.3% of that for long term rental rates.	Owner Addresses were identified for all Florida Homesteads and then matched to the list of all parcels with no homestead value and a positive non-homestead residential value. This is shared down to 34.3% for long term rental rates.			
24	**Inferred Parcels Considered:**	561,540	370,022	101,799			
25							
26	**Impact on School**						
27		High		Middle		Low	
28		Cash	Recurring	Cash	Recurring	Cash	Recurring
29	2025-26	$0	$(646.8 M)	$0	$(552.9 M)	$0	$(170.4 M)
30	2026-27	$0	$(646.8 M)	$0	$(552.9 M)	$0	$(170.4 M)
31	2027-28	$(186.6 M)	$(646.8 M)	$(170.4 M)	$(552.9 M)	$(56.5 M)	$(170.4 M)
32	2028-29	$(327.8 M)	$(646.8 M)	$(287.9 M)	$(552.9 M)	$(91.4 M)	$(170.4 M)
33	2029-30	$(479.5 M)	$(646.8 M)	$(413.9 M)	$(552.9 M)	$(128.9 M)	$(170.4 M)
34							
35	**Impact on Non-School**						
36		High		Middle		Low	
37		Cash	Recurring	Cash	Recurring	Cash	Recurring
38	2025-26	$0	$(1,240.3 M)	$0	$(1,083.5 M)	$0	$(338.0 M)
39	2026-27	$0	$(1,240.3 M)	$0	$(1,083.5 M)	$0	$(338.0 M)
40	2027-28	$(457.1 M)	$(1,240.3 M)	$(432.9 M)	$(1,083.5 M)	$(147.9 M)	$(338.0 M)
41	2028-29	$(698.5 M)	$(1,240.3 M)	$(633.5 M)	$(1,083.5 M)	$(206.4 M)	$(338.0 M)
42	2029-30	$(956.5 M)	$(1,240.3 M)	$(847.8 M)	$(1,083.5 M)	$(269.0 M)	$(338.0 M)
43							
44	**Total Impact**						
45		High		Middle		Low	
46		Cash	Recurring	Cash	Recurring	Cash	Recurring
47	2025-26	$0	$(1,887.1 M)	$0	$(1,636.4 M)	$0	$(508.4 M)
48	2026-27	$0	$(1,887.1 M)	$0	$(1,636.4 M)	$0	$(508.4 M)
49	2027-28	$(643.7 M)	$(1,887.1 M)	$(603.3 M)	$(1,636.4 M)	$(204.4 M)	$(508.4 M)
50	2028-29	$(1,026.3 M)	$(1,887.1 M)	$(921.3 M)	$(1,636.4 M)	$(297.8 M)	$(508.4 M)
51	2029-30	$(1,436.0 M)	$(1,887.1 M)	$(1,261.7 M)	$(1,636.4 M)	$(397.9 M)	$(508.4 M)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**Low: Just Value Growth Rates of Non-Homestead Residential Parcels - Ad Valorem Conference**				**Middle: Median Growth of Non-Homestead Residential Parcels (unsold, undamaged, no construction)**										
2	**Roll Year**	**Just Value NHX**	**Growth**		**Roll Year**		**Median Just Value Growth**				**Parcels**				
3	**2024**	1,214,309.57			2012		(3.61)				1,676,734				
4	**2025**	1,271,418.51	**4.70**		2013		1.98				1,647,592				
5	**2026**	1,332,314.36	**4.79**		2014		9.99				1,707,752				
6	**2027**	1,395,798.52	**4.76**		2015		8.00				1,734,773				
7	**2028**	1,460,760.83	**4.65**		2016		6.79				1,793,381				
8	**2029**	1,527,822.65	**4.59**		2017		6.31				1,851,246				
9	**2030**	1,597,229.21	**4.54**		2018		6.02				1,874,578				
10					2019		4.86				1,858,112				
11					2020		3.48				1,932,043				
12					2021		6.14				1,883,453				
13					2022		25.71				1,829,926				
14					2023		16.66				1,868,284				
15					2024		4.73				2,034,659				
16					**8 Year Average:**		9.24								
17															

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
18	**High: Median Growth of Non-Homestead Residential Parcels by County (unsold, undamaged, no construction)**														
19	**Median JV Growth**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**8 year average**
20	**Alachua**	(5.10)	(1.38)	(0.24)	0.19	-	8.90	4.43	5.35	2.10	6.61	9.14	12.60	10.38	**7.44**
21	**Baker**	#N/A	#N/A	#N/A	-	-	2.21	2.79	4.45	7.67	5.58	29.18	7.29	4.22	**7.92**
22	**Bay**	(4.59)	(0.96)	-	-	-	-	2.23	0.77	5.94	6.06	14.95	18.31	2.74	**6.37**
23	**Bradford**	(5.20)	(3.73)	-	0.91	1.93	1.25	2.13	1.42	2.04	5.63	18.11	17.03	12.15	**7.47**
24	**Brevard**	(3.08)	6.68	10.20	11.00	11.04	9.78	11.31	5.77	3.18	7.54	32.04	10.92	2.11	**10.33**
25	**Broward**	0.03	7.34	18.30	11.44	7.40	7.27	6.92	5.48	3.69	5.10	17.21	19.49	9.04	**9.27**
26	**Calhoun**	(2.54)	(0.68)	(4.37)	-	(0.07)	(0.53)	-	(0.74)	4.88	-	16.63	(0.49)	16.86	**4.58**
27	**Charlotte**	(5.66)	3.98	11.41	8.45	10.38	8.14	7.02	3.33	1.50	4.00	34.25	19.66	-	**9.74**
28	**Citrus**	(7.45)	(3.47)	(1.58)	0.62	6.01	5.64	10.55	9.20	7.30	9.36	29.44	17.25	3.12	**11.48**
29	**Clay**	(3.70)	0.05	3.84	2.04	5.17	5.88	7.21	4.52	3.82	6.02	26.22	16.69	2.09	**9.06**
30	**Collier**	(1.62)	-	6.58	10.88	11.43	5.48	1.34	0.45	1.23	2.57	38.29	21.43	-	**8.85**
31	**Columbia**	(5.24)	0.79	(1.56)	1.32	0.40	-	4.21	6.96	4.86	7.15	16.83	14.77	7.68	**7.81**
32	**Miami-Dade**	(0.33)	5.00	17.93	11.93	8.76	5.60	4.79	1.19	-	3.00	19.62	22.00	10.00	**8.27**
33	**De Soto**	(4.64)	(0.55)	(0.52)	1.65	6.70	12.52	11.70	13.06	1.70	9.41	41.28	5.02	2.90	**12.20**
34	**Dixie**	-	-	-	-	-	-	-	-	8.37	3.90	18.00	10.60	5.83	**5.84**
35	**Duval**	(5.12)	(2.66)	6.23	5.78	5.53	5.57	7.64	6.70	3.72	7.14	27.04	12.64	0.58	**8.88**
36	**Escambia**	(4.23)	-	6.95	3.43	3.62	1.88	7.18	5.29	5.06	10.40	21.98	13.85	4.89	**8.82**
37	**Flagler**	(5.13)	1.24	9.63	7.68	4.28	5.55	6.20	9.89	0.75	10.19	35.00	2.38	0.75	**8.84**
38	**Franklin**	(9.36)	-	-	-	-	-	-	5.65	-	3.11	8.86	14.97	10.54	**5.39**
39	**Gadsden**	(6.63)	(1.25)	(0.81)	(1.39)	(1.03)	(1.32)	-	-	(1.18)	6.00	21.41	9.84	5.00	**4.97**
40	**Gilchrist**	(7.14)	(1.52)	(0.69)	-	-	-	1.90	1.08	4.53	11.84	18.86	16.52	10.05	**8.10**
41	**Glades**	(3.72)	(0.17)	(1.86)	(1.01)	2.12	5.61	-	5.42	1.39	15.16	26.79	11.72	4.43	**8.81**
42	**Gulf**	(7.57)	(0.51)	(0.52)	(0.47)	-	7.95	-	(7.37)	5.00	2.02	33.00	14.69	-	**6.91**
43	**Hamilton**	(2.62)	(0.73)	(0.87)	(0.97)	(0.94)	1.80	3.43	7.95	2.57	12.50	31.26	8.65	3.02	**8.90**
44	**Hardee**	(1.34)	(1.33)	0.26	4.63	6.33	2.93	6.82	8.32	2.62	14.43	26.94	16.23	9.93	**11.03**
45	**Hendry**	(0.93)	-	2.97	2.23	7.24	9.25	8.43	8.88	4.94	17.50	38.28	16.99	-	**13.03**
46	**Hernando**	(8.07)	-	4.23	4.50	4.90	11.96	11.26	11.85	6.20	9.91	42.74	12.17	2.15	**13.53**
47	**Highlands**	(8.69)	(3.26)	(0.28)	2.19	9.01	7.30	5.53	4.78	7.77	10.19	25.81	17.75	5.05	**10.52**
48	**Hillsborough**	(8.33)	9.76	11.93	6.54	9.66	10.00	12.83	6.75	6.33	11.11	31.59	6.84	5.44	**11.36**
49	**Holmes**	(3.15)	-	-	-	6.68	-	-	0.95	-	4.15	5.60	5.04	7.52	**2.91**
50	**Indian River**	(2.21)	-	5.24	9.49	10.00	6.06	7.05	5.14	2.41	3.00	25.62	21.43	-	**8.84**
51	**Jackson**	(2.22)	(1.00)	(0.13)	0.46	(0.50)	(0.52)	(0.22)	(1.17)	0.42	12.21	20.34	20.18	2.55	**6.72**
52	**Jefferson**	(2.82)	(0.85)	(0.81)	(1.20)	(1.35)	-	3.56	1.00	0.29	4.02	12.33	16.26	0.96	**4.80**
53	**Lafayette**	#N/A	#N/A	#N/A	-	(0.03)	-	-	0.10	0.69	6.34	14.08	12.39	1.81	**4.43**
54	**Lake**	(5.87)	-	2.13	1.62	1.78	-	8.09	4.40	1.10	3.28	22.77	12.65	2.41	**6.84**
55	**Lee**	1.21	7.06	12.26	7.66	10.78	8.81	0.71	-	1.62	6.60	34.96	20.24	0.70	**9.21**
56	**Leon**	(5.89)	(0.65)	2.52	1.89	2.73	2.63	5.17	4.13	3.97	5.48	14.02	11.21	6.24	**6.61**
57	**Levy**	(13.56)	(1.10)	-	0.68	0.54	2.82	3.83	1.10	3.54	10.19	31.55	16.76	7.65	**9.68**
58	**Liberty**	-	-	-	-	-	-	2.97	(0.58)	2.60	4.68	(0.64)	-	-	**1.13**
59	**Madison**	(6.20)	(2.27)	(0.14)	-	(0.77)	(0.17)	0.69	(0.14)	18.17	3.43	35.11	24.18	1.63	**10.36**
60	**Manatee**	(5.00)	1.39	9.00	12.13	8.17	8.00	4.70	4.90	2.24	3.82	34.09	19.18	-	**9.62**
61	**Marion**	(7.38)	(0.42)	4.23	2.59	6.16	3.38	4.45	6.07	3.85	13.14	29.37	16.03	4.04	**10.04**
62	**Martin**	(4.75)	-	5.15	6.06	8.57	9.18	4.79	6.24	2.78	6.23	24.93	20.00	3.70	**9.73**
63	**Monroe**	(0.25)	3.61	6.29	4.53	7.92	7.75	0.25	0.68	1.21	1.86	33.63	20.90	3.52	**8.72**
64	**Nassau**	(7.94)	(0.35)	2.14	5.50	-	4.40	4.46	5.36	7.14	8.88	23.73	18.38	3.00	**9.42**
65	**Okaloosa**	(3.75)	-	3.68	3.53	4.52	3.23	4.96	5.84	6.67	8.06	25.72	10.59	0.92	**8.25**
66	**Okeechobee**	(4.75)	-	-	5.65	6.23	8.22	15.59	8.82	6.93	8.68	26.50	19.76	4.19	**12.34**
67	**Orange**	(2.24)	2.46	14.98	10.48	5.63	6.42	9.17	9.38	4.99	4.10	17.47	16.54	6.41	**9.31**
68	**Osceola**	(1.90)	7.12	13.59	8.84	3.52	4.75	6.78	9.23	6.99	5.74	25.11	19.75	2.70	**10.13**
69	**Palm Beach**	(2.59)	4.75	15.52	12.64	9.65	6.99	5.17	5.13	3.33	6.70	28.90	19.85	4.78	**10.11**
70	**Pasco**	(8.44)	(0.44)	4.78	3.44	4.55	8.10	10.12	6.76	2.53	10.75	24.78	21.01	4.52	**11.07**
71	**Pinellas**	(6.11)	4.18	11.98	11.42	9.74	10.03	8.99	6.33	7.14	7.83	26.84	16.59	6.48	**11.28**
72	**Polk**	(6.58)	4.43	9.49	6.70	4.94	5.62	8.03	5.96	5.70	6.07	29.84	13.72	2.40	**9.67**
73	**Putnam**	(7.39)	(0.50)	(0.22)	(1.24)	(0.30)	4.61	5.28	3.50	7.66	7.46	26.31	18.63	4.99	**9.81**
74	**St. Johns**	(4.39)	-	5.08	7.47	6.00	5.14	4.89	4.57	5.20	5.28	31.18	13.46	0.20	**8.74**
75	**St. Lucie**	(1.29)	0.20	6.84	8.91	19.02	12.32	10.14	8.86	0.66	10.73	35.08	16.08	3.87	**12.22**
76	**Santa Rosa**	(3.02)	(0.50)	5.44	-	3.30	3.43	6.16	3.89	7.06	12.46	24.28	7.71	2.58	**8.44**
77	**Sarasota**	(2.47)	7.01	10.12	7.27	11.77	4.83	4.30	1.26	0.28	7.18	39.40	10.21	(2.38)	**8.13**
78	**Seminole**	(4.76)	2.03	10.43	4.57	5.14	8.89	9.23	10.31	5.52	6.36	20.37	15.05	5.36	**10.14**
79	**Sumter**	(0.87)	3.63	12.47	2.52	0.23	(0.70)	(0.70)	14.38	0.01	-	28.16	8.47	-	**6.20**
80	**Suwannee**	#N/A	#N/A	#N/A	-	-	-	-	-	-	6.68	12.80	14.29	6.19	**5.00**
81	**Taylor**	#N/A	#N/A	#N/A	(0.00)	(1.40)	(0.79)	(0.84)	1.00	(0.92)	27.33	22.10	18.42	5.65	**9.00**
82	**Union**	(2.70)	(0.55)	(1.00)	(0.90)	(0.79)	(0.58)	(0.03)	0.56	0.27	(0.25)	16.75	(1.00)	1.90	**2.20**
83	**Volusia**	(0.28)	3.05	9.99	8.58	7.84	10.07	10.41	8.72	5.72	6.97	25.40	14.87	3.70	**10.73**
84	**Wakulla**	(0.78)	(5.07)	(1.10)	1.03	0.48	2.84	3.23	10.10	4.15	3.89	5.56	6.85	9.65	**5.78**
85	**Walton**	(0.89)	-	5.01	6.27	4.30	5.00	3.00	3.00	2.37	10.00	34.51	13.96	-	**8.98**
86	**Washington**	(4.70)	(1.44)	(2.39)	-	-	(0.29)	0.95	2.25	4.90	11.78	20.24	9.97	9.32	**7.39**

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Residential Properties Subject to Long-Term Lease (Implementing Bill)
Bill Number(s): HB 1259

☑ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Representative Busatta
Month/Year Impact Begins: January 2027
Date(s) Conference Reviewed: March 7th, 2025; March 17th 2025; March 21st 2025

Section 1: Narrative

a. Current Law: Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, as follows:

a. Up to the assessed valuation of $25,000; and
b. For all levies other than school district levies, on the assessed valuation greater than $50,000 and up to $75,000.

Further, the assessed value cannot grow faster than the lesser of 3% or the CPI level. Additionally, an individual cannot have more than one homestead. Building provisions for non-homestead properties is 3 years.

b. Proposed Change: Increases the duration of building provisions for non-homestead properties to 5 years. Alters the assessment calculations for these parcels from the 10% cap to the lesser of 3% or the CPI level. Creates an exemption up to $25,000 on the assessed value for certain residential property subject to a long-term lease given that the owner of the property holds the legal title to a separate parcel that receives the current homestead exemption.

Section 2: Description of Data and Sources

2011-2024 Final NAL Real Property Tax Roll
Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in Fall 2024
Results of the Ad Valorem Estimating Conference, July 31, 2024

Section 3: Methodology (Include Assumptions and Attach Details)

Any analysis involving assessment growth limitation will be extremely sensitive to the assumptions made regarding the future growth of just. This analysis estimates these growth rates three ways. A subset is created to act as a representative sample. This sample is only used for the purposes of calculating average growth rates. For a given year *T*, the NAL roll is used and reduced to just those parcels that have non-homestead residential (NHX) elements with no homestead elements. All parcels with any amount of deletion value or new construction value are removed. All parcels with any type of sale are removed. All parcels without more than $30,000 in just and assessed value are removed, along with all parcels that are fully exempt. This sample is then matched to the roll for year *T+1*, and the same criteria are applied to that year's roll. Finally, parcels where the owner's name changed between the years are dropped. Parcel level growth rates for just value. This sampling is done for roll year's 2012 through 2024. For average growth calculations, only the most recent 8 years are used, as recommended by PTO, to avoid including negative growth from the great recession. There are 3 underlying JV growth rate options:

- For the "AV Conference" JV growth option, the year-over-year percentage changes in just value for the total non-homestead residential category from the Ad Valorem Estimating Conference are used. These values from the conference represent a snapshot of total value in one year and then in another, and, due to transfers between categories, does not represent the average growth of a given parcel. Non-homestead residential frequently has a negative net switch value, indicating more parcels leave the category than join it. As such, these growth rates underestimate a given parcel's growth rate.

- For the "Statewide" JV growth option, the median growth rates from the representative sample are calculated statewide.

- For the "By County" JV growth option, the median growth rates from the representative sample are calculated by county.

To estimate the impact, the 2024 final roll is used and reduced to only parcels with some amount of just value in the NHX category, no just value in the homestead category, and positive taxable value. For the use code 3 parcels, value was also considered in the non-residential component. Total exemptions are identified per parcel and shared to the NHX share using its share of the parcels total assessed value. Using the growth rates identified above for each scenario, just value is grown and school and non-school assessed value under current law [av_sd=jv, av_nsd=min(jv,av_nsd_prior*1.1)] as well as school and non-

school assessed value under the proposed change [av_sd=min(jv,av_sd_prior*SOH), av_nsd=min(jv,av_nsd_prior*SOH)] are calculated. The new exemption 1 is calculated on the first $25,000 of both school and non-school assessed value, and the new exemption 2 on the non-school assessed value between $50,000 and $75,000. School and non-school taxable values for both the current law and under the bill are calculated by subtracted the previously calculated exemption amount from the calculated school and non-school assessed values. For the "under the bill" scenario, the new exemption 1 is further removed for the school taxable value, and both are removed for the non-school taxable value. All taxable values are ensured to not be less than zero. Prior to the 2027 roll year, the current law scenario described is used. The impact for 2027 is then the aggregated school and non-school taxable value under the proposed law minus the aggregated school and non-school taxable value under the current law multiplied by the aggregated school and non-school millage rate. This is conducted for all years of the forecast period.

The high estimate uses all parcels with some amount of just value in the NHX category, no just value in the homestead category, and positive taxable value. It is shared down by 53% to account for Florida Homesteaded owners. The middle estimate only uses parcels where the own_state variable is some form of Florida. This is then shared down by to 75% to account for Florida Homestead owners. The low begins by identifying all homestead owners in the state, noting their address, then attempting to match those addresses to the NHX parcels. The resulting set is used for the low. All 3 assume a 34% share for 6+ rental agreements based on data provided by EDR. This number was suggested to be potentially lower, but the 34% was kept as this bill will incentivize 6+ month leases.

This implementing bill goes into effect in 2027. The impact of the implementing bill to the constitutional amendment is zero/negative indeterminate due to the requirement for a statewide referendum. The impact is zero if the constitutional amendment fails to pass and the below table if it passes.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	$0	$(1,986.5 M)	$0	$(1,636.4 M)	$0	$(508.6 M)
2026-27	$0	$(1,986.5 M)	$0	$(1,636.4 M)	$0	$(508.6 M)
2027-28	$(677.6 M)	$(1,986.5 M)	$(603.3 M)	$(1,636.4 M)	$(204.5 M)	$(508.6 M)
2028-29	$(1,080.4 M)	$(1,986.5 M)	$(921.3 M)	$(1,636.4 M)	$(297.8 M)	$(508.6 M)
2029-30	$(1,511.7 M)	$(1,986.5 M)	$(1,261.7 M)	$(1,636.4 M)	$(398.0 M)	$(508.6 M)

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$0	(0/**)		
2026-27			$0	(0/**)		
2027-28			(0/**)	(0/**)		
2028-29			(0/**)	(0/**)		
2029-30			(0/**)	(0/**)		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 03/21/25) The impact of the implementing bill to the constitutional amendment is zero/negative indeterminate due to the requirement for a statewide referendum.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	0.0	0.0	0.0	0.0	0/(**)	0.0	0/(**)
2026-27	0.0	0.0	0.0	0.0	0.0	0/(**)	0.0	0/(**)
2027-28	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2028-29	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2029-30	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Residential Properties Subject to Long-Term Lease (Implementing Bill)
Bill Number(s): HB 1259

The impact is zero if the constitutional amendment fails to pass and the below table if it passes.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	(646.8)	0.0	(1,240.3)	0.0	(1,887.1)
2026-27	0.0	(646.8)	0.0	(1,240.3)	0.0	(1,887.1)
2027-28	(186.6)	(646.8)	(457.1)	(1,240.3)	(643.7)	(1,887.1)
2028-29	(327.8)	(646.8)	(698.5)	(1,240.3)	(1,026.3)	(1,887.1)
2029-30	(479.5)	(646.8)	(956.5)	(1,240.3)	(1,436.0)	(1,887.1)

	A	B	C	D	E	F	G
1	**2025 Statewide Aggregate Millage Rates**						
2	School	5.9037					
3	Non-School	10.4586					
4							
5	**Assumptions**						
6	**Use Codes**	**Description**	**Include? 1=Yes/0=No**	**3,264,008 Parcels Impacted**			
7	1	Single Family Residential	1	1,685,840			
8	2	Mobile Homes	1	207,409			
9	3	Multifamily with 10 units or more	1	14,406			
10	4	Condominiums	1	1,007,484			
11	5	Cooperatives	1	30,874			
12	6	Retirement Homes	1	192			
13	7	Miscellaneous Residential (migrant camps, boarding homes, etc)	1	8,421			
14	8	Multifamily with less than 10 units	1	122,624			
15	9	Residential Common Elements/Areas	1	33,622			
16	Other (non-0)	Any other use code with non-homestead residential value on the parcel and no homestead value on the parcel.	1	153,136			
17		Just Value Growth Rates	By County				
18		Sharedown for Florida Homesteader Owned (High)	50%	Of the 4,461,887 parcels with NHX JV and no HX JV, 3,131,448 are Florida Owned, or 70.18%			
19		Sharedown for Florida Homesteader Owned (Mid)	75%				
20		Share-Down Total for 6+ Month Rental Agreements	34%	1,118,191			
21							

	A	B	C	D	E	F	G
22		**High**	**Middle**	**Low**			
23	**Assumption:**	All parcels with no homestead value and a positive non-homestead residential value, shared down to 50.% for Ownership by Florida Homesteaders and down to 34.3% of that for long term rental rates.	Parcels with no homestead value, a positive non-homestead residential value, and the Owner State field indicating Florida, shared down to 75.% for Ownership by a Homesteader and down to 34.3% of that for long term rental rates.	Owner Addresses were identified for all Florida Homesteads and then matched to the list of all parcels with no homestead value and a positive non-homestead residential value. This is shared down to 34.3% for long term rental rates.			
24	**Inferred Parcels Considered:**	561,540	370,022	101,799			
25							
26	**Impact on School**						
27		High		Middle		Low	
28		Cash	Recurring	Cash	Recurring	Cash	Recurring
29	2025-26	$0	$(646.8 M)	$0	$(552.9 M)	$0	$(170.4 M)
30	2026-27	$0	$(646.8 M)	$0	$(552.9 M)	$0	$(170.4 M)
31	2027-28	$(186.6 M)	$(646.8 M)	$(170.4 M)	$(552.9 M)	$(56.5 M)	$(170.4 M)
32	2028-29	$(327.8 M)	$(646.8 M)	$(287.9 M)	$(552.9 M)	$(91.4 M)	$(170.4 M)
33	2029-30	$(479.5 M)	$(646.8 M)	$(413.9 M)	$(552.9 M)	$(128.9 M)	$(170.4 M)
34							
35	**Impact on Non-School**						
36		High		Middle		Low	
37		Cash	Recurring	Cash	Recurring	Cash	Recurring
38	2025-26	$0	$(1,240.3 M)	$0	$(1,083.5 M)	$0	$(338.0 M)
39	2026-27	$0	$(1,240.3 M)	$0	$(1,083.5 M)	$0	$(338.0 M)
40	2027-28	$(457.1 M)	$(1,240.3 M)	$(432.9 M)	$(1,083.5 M)	$(147.9 M)	$(338.0 M)
41	2028-29	$(698.5 M)	$(1,240.3 M)	$(633.5 M)	$(1,083.5 M)	$(206.4 M)	$(338.0 M)
42	2029-30	$(956.5 M)	$(1,240.3 M)	$(847.8 M)	$(1,083.5 M)	$(269.0 M)	$(338.0 M)
43							
44	**Total Impact**						
45		High		Middle		Low	
46		Cash	Recurring	Cash	Recurring	Cash	Recurring
47	2025-26	$0	$(1,887.1 M)	$0	$(1,636.4 M)	$0	$(508.4 M)
48	2026-27	$0	$(1,887.1 M)	$0	$(1,636.4 M)	$0	$(508.4 M)
49	2027-28	$(643.7 M)	$(1,887.1 M)	$(603.3 M)	$(1,636.4 M)	$(204.4 M)	$(508.4 M)
50	2028-29	$(1,026.3 M)	$(1,887.1 M)	$(921.3 M)	$(1,636.4 M)	$(297.8 M)	$(508.4 M)
51	2029-30	$(1,436.0 M)	$(1,887.1 M)	$(1,261.7 M)	$(1,636.4 M)	$(397.9 M)	$(508.4 M)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**Low: Just Value Growth Rates of Non-Homestead Residential Parcels - Ad Valorem Conference**				**Middle: Median Growth of Non-Homestead Residential Parcels (unsold, undamaged, no construction)**										
2	**Roll Year**	**Just Value NHX**	**Growth**		**Roll Year**		**Median Just Value Growth**				**Parcels**				
3	**2024**	1,214,309.57			2012		(3.61)				1,676,734				
4	**2025**	1,271,418.51	**4.70**		2013		1.98				1,647,592				
5	**2026**	1,332,314.36	**4.79**		2014		9.99				1,707,752				
6	**2027**	1,395,798.52	**4.76**		2015		8.00				1,734,773				
7	**2028**	1,460,760.83	**4.65**		2016		6.79				1,793,381				
8	**2029**	1,527,822.65	**4.59**		2017		6.31				1,851,246				
9	**2030**	1,597,229.21	**4.54**		2018		6.02				1,874,578				
10					2019		4.86				1,858,112				
11					2020		3.48				1,932,043				
12					2021		6.14				1,883,453				
13					2022		25.71				1,829,926				
14					2023		16.66				1,868,284				
15					2024		4.73				2,034,659				
16					**8 Year Average:**		9.24								
17															

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
18	High: Median Growth of Non-Homestead Residential Parcels by County (unsold, undamaged, no construction)														
19	**Median JV Growth**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**8 year average**
20	**Alachua**	(5.10)	(1.38)	(0.24)	0.19	-	8.90	4.43	5.35	2.10	6.61	9.14	12.60	10.38	**7.44**
21	**Baker**	#N/A	#N/A	#N/A	-	-	2.21	2.79	4.45	7.67	5.58	29.18	7.29	4.22	**7.92**
22	**Bay**	(4.59)	(0.96)	-	-	-	-	2.23	0.77	5.94	6.06	14.95	18.31	2.74	**6.37**
23	**Bradford**	(5.20)	(3.73)	-	0.91	1.93	1.25	2.13	1.42	2.04	5.63	18.11	17.03	12.15	**7.47**
24	**Brevard**	(3.08)	6.68	10.20	11.00	11.04	9.78	11.31	5.77	3.18	7.54	32.04	10.92	2.11	**10.33**
25	**Broward**	0.03	7.34	18.30	11.44	7.40	7.27	6.92	5.48	3.69	5.10	17.21	19.49	9.04	**9.27**
26	**Calhoun**	(2.54)	(0.68)	(4.37)	-	(0.07)	(0.53)	-	(0.74)	4.88	-	16.63	(0.49)	16.86	**4.58**
27	**Charlotte**	(5.66)	3.98	11.41	8.45	10.38	8.14	7.02	3.33	1.50	4.00	34.25	19.66	-	**9.74**
28	**Citrus**	(7.45)	(3.47)	(1.58)	0.62	6.01	5.64	10.55	9.20	7.30	9.36	29.44	17.25	3.12	**11.48**
29	**Clay**	(3.70)	0.05	3.84	2.04	5.17	5.88	7.21	4.52	3.82	6.02	26.22	16.69	2.09	**9.06**
30	**Collier**	(1.62)	-	6.58	10.88	11.43	5.48	1.34	0.45	1.23	2.57	38.29	21.43	-	**8.85**
31	**Columbia**	(5.24)	0.79	(1.56)	1.32	0.40	-	4.21	6.96	4.86	7.15	16.83	14.77	7.68	**7.81**
32	**Miami-Dade**	(0.33)	5.00	17.93	11.93	8.76	5.60	4.79	1.19	-	3.00	19.62	22.00	10.00	**8.27**
33	**De Soto**	(4.64)	(0.55)	(0.52)	1.65	6.70	12.52	11.70	13.06	1.70	9.41	41.28	5.02	2.90	**12.20**
34	**Dixie**	-	-	-	-	-	-	-	-	8.37	3.90	18.00	10.60	5.83	**5.84**
35	**Duval**	(5.12)	(2.66)	6.23	5.78	5.53	5.57	7.64	6.70	3.72	7.14	27.04	12.64	0.58	**8.88**
36	**Escambia**	(4.23)	-	6.95	3.43	3.62	1.88	7.18	5.29	5.06	10.40	21.98	13.85	4.89	**8.82**
37	**Flagler**	(5.13)	1.24	9.63	7.68	4.28	5.55	6.20	9.89	0.75	10.19	35.00	2.38	0.75	**8.84**
38	**Franklin**	(9.36)	-	-	-	-	-	-	5.65	-	3.11	8.86	14.97	10.54	**5.39**
39	**Gadsden**	(6.63)	(1.25)	(0.81)	(1.39)	(1.03)	(1.32)	-	-	(1.18)	6.00	21.41	9.84	5.00	**4.97**
40	**Gilchrist**	(7.14)	(1.52)	(0.69)	-	-	-	1.90	1.08	4.53	11.84	18.86	16.52	10.05	**8.10**
41	**Glades**	(3.72)	(0.17)	(1.86)	(1.01)	2.12	5.61	-	5.42	1.39	15.16	26.79	11.72	4.43	**8.81**
42	**Gulf**	(7.57)	(0.51)	(0.52)	(0.47)	-	7.95	-	(7.37)	5.00	2.02	33.00	14.69	-	**6.91**
43	**Hamilton**	(2.62)	(0.73)	(0.87)	(0.97)	(0.94)	1.80	3.43	7.95	2.57	12.50	31.26	8.65	3.02	**8.90**
44	**Hardee**	(1.34)	(1.33)	0.26	4.63	6.33	2.93	6.82	8.32	2.62	14.43	26.94	16.23	9.93	**11.03**
45	**Hendry**	(0.93)	-	2.97	2.23	7.24	9.25	8.43	8.88	4.94	17.50	38.28	16.99	-	**13.03**
46	**Hernando**	(8.07)	-	4.23	4.50	4.90	11.96	11.26	11.85	6.20	9.91	42.74	12.17	2.15	**13.53**
47	**Highlands**	(8.69)	(3.26)	(0.28)	2.19	9.01	7.30	5.53	4.78	7.77	10.19	25.81	17.75	5.05	**10.52**
48	**Hillsborough**	(8.33)	9.76	11.93	6.54	9.66	10.00	12.83	6.75	6.33	11.11	31.59	6.84	5.44	**11.36**
49	**Holmes**	(3.15)	-	-	-	6.68	-	-	0.95	-	4.15	5.60	5.04	7.52	**2.91**
50	**Indian River**	(2.21)	-	5.24	9.49	10.00	6.06	7.05	5.14	2.41	3.00	25.62	21.43	-	**8.84**
51	**Jackson**	(2.22)	(1.00)	(0.13)	0.46	(0.50)	(0.52)	(0.22)	(1.17)	0.42	12.21	20.34	20.18	2.55	**6.72**
52	**Jefferson**	(2.82)	(0.85)	(0.81)	(1.20)	(1.35)	-	3.56	1.00	0.29	4.02	12.33	16.26	0.96	**4.80**
53	**Lafayette**	#N/A	#N/A	#N/A	-	(0.03)	-	-	0.10	0.69	6.34	14.08	12.39	1.81	**4.43**
54	**Lake**	(5.87)	-	2.13	1.62	1.78	-	8.09	4.40	1.10	3.28	22.77	12.65	2.41	**6.84**
55	**Lee**	1.21	7.06	12.26	7.66	10.78	8.81	0.71	-	1.62	6.60	34.96	20.24	0.70	**9.21**
56	**Leon**	(5.89)	(0.65)	2.52	1.89	2.73	2.63	5.17	4.13	3.97	5.48	14.02	11.21	6.24	**6.61**
57	**Levy**	(13.56)	(1.10)	-	0.68	0.54	2.82	3.83	1.10	3.54	10.19	31.55	16.76	7.65	**9.68**
58	**Liberty**	-	-	-	-	-	-	2.97	(0.58)	2.60	4.68	(0.64)	-	-	**1.13**
59	**Madison**	(6.20)	(2.27)	(0.14)	-	(0.77)	(0.17)	0.69	(0.14)	18.17	3.43	35.11	24.18	1.63	**10.36**
60	**Manatee**	(5.00)	1.39	9.00	12.13	8.17	8.00	4.70	4.90	2.24	3.82	34.09	19.18	-	**9.62**
61	**Marion**	(7.38)	(0.42)	4.23	2.59	6.16	3.38	4.45	6.07	3.85	13.14	29.37	16.03	4.04	**10.04**
62	**Martin**	(4.75)	-	5.15	6.06	8.57	9.18	4.79	6.24	2.78	6.23	24.93	20.00	3.70	**9.73**
63	**Monroe**	(0.25)	3.61	6.29	4.53	7.92	7.75	0.25	0.68	1.21	1.86	33.63	20.90	3.52	**8.72**
64	**Nassau**	(7.94)	(0.35)	2.14	5.50	-	4.40	4.46	5.36	7.14	8.88	23.73	18.38	3.00	**9.42**
65	**Okaloosa**	(3.75)	-	3.68	3.53	4.52	3.23	4.96	5.84	6.67	8.06	25.72	10.59	0.92	**8.25**
66	**Okeechobee**	(4.75)	-	-	5.65	6.23	8.22	15.59	8.82	6.93	8.68	26.50	19.76	4.19	**12.34**
67	**Orange**	(2.24)	2.46	14.98	10.48	5.63	6.42	9.17	9.38	4.99	4.10	17.47	16.54	6.41	**9.31**
68	**Osceola**	(1.90)	7.12	13.59	8.84	3.52	4.75	6.78	9.23	6.99	5.74	25.11	19.75	2.70	**10.13**
69	**Palm Beach**	(2.59)	4.75	15.52	12.64	9.65	6.99	5.17	5.13	3.33	6.70	28.90	19.85	4.78	**10.11**
70	**Pasco**	(8.44)	(0.44)	4.78	3.44	4.55	8.10	10.12	6.76	2.53	10.75	24.78	21.01	4.52	**11.07**
71	**Pinellas**	(6.11)	4.18	11.98	11.42	9.74	10.03	8.99	6.33	7.14	7.83	26.84	16.59	6.48	**11.28**
72	**Polk**	(6.58)	4.43	9.49	6.70	4.94	5.62	8.03	5.96	5.70	6.07	29.84	13.72	2.40	**9.67**
73	**Putnam**	(7.39)	(0.50)	(0.22)	(1.24)	(0.30)	4.61	5.28	3.50	7.66	7.46	26.31	18.63	4.99	**9.81**
74	**St. Johns**	(4.39)	-	5.08	7.47	6.00	5.14	4.89	4.57	5.20	5.28	31.18	13.46	0.20	**8.74**
75	**St. Lucie**	(1.29)	0.20	6.84	8.91	19.02	12.32	10.14	8.86	0.66	10.73	35.08	16.08	3.87	**12.22**
76	**Santa Rosa**	(3.02)	(0.50)	5.44	-	3.30	3.43	6.16	3.89	7.06	12.46	24.28	7.71	2.58	**8.44**
77	**Sarasota**	(2.47)	7.01	10.12	7.27	11.77	4.83	4.30	1.26	0.28	7.18	39.40	10.21	(2.38)	**8.13**
78	**Seminole**	(4.76)	2.03	10.43	4.57	5.14	8.89	9.23	10.31	5.52	6.36	20.37	15.05	5.36	**10.14**
79	**Sumter**	(0.87)	3.63	12.47	2.52	0.23	(0.70)	(0.70)	14.38	0.01	-	28.16	8.47	-	**6.20**
80	**Suwannee**	#N/A	#N/A	#N/A	-	-	-	-	-	-	6.68	12.80	14.29	6.19	**5.00**
81	**Taylor**	#N/A	#N/A	#N/A	(0.00)	(1.40)	(0.79)	(0.84)	1.00	(0.92)	27.33	22.10	18.42	5.65	**9.00**
82	**Union**	(2.70)	(0.55)	(1.00)	(0.90)	(0.79)	(0.58)	(0.03)	0.56	0.27	(0.25)	16.75	(1.00)	1.90	**2.20**
83	**Volusia**	(0.28)	3.05	9.99	8.58	7.84	10.07	10.41	8.72	5.72	6.97	25.40	14.87	3.70	**10.73**
84	**Wakulla**	(0.78)	(5.07)	(1.10)	1.03	0.48	2.84	3.23	10.10	4.15	3.89	5.56	6.85	9.65	**5.78**
85	**Walton**	(0.89)	-	5.01	6.27	4.30	5.00	3.00	3.00	2.37	10.00	34.51	13.96	-	**8.98**
86	**Washington**	(4.70)	(1.44)	(2.39)	-	-	(0.29)	0.95	2.25	4.90	11.78	20.24	9.97	9.32	**7.39**

Summary of Reported Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 1993 - 2023

Municipality	County	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Alachua	Alachua	$ 16,532	$ 17,012	$ 19,901	$ 18,467	$ 19,725	$ 20,451	$ 20,642	$ 22,143	$ -	$ 25,327	$ 29,539	$ 33,788	$ 36,287	$ 38,467	$ 38,513	$ 44,545	$ 46,049	$ 47,034	$ 48,780	$ 49,897	$ 49,723	$ 46,691	$ 49,645	$ 48,398	$ 48,649	$ 49,970	$ 51,497	$ 47,733	$ 39,549	$ 48,153	$ 42,317
Archer	Alachua	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,083	$ 2,655	$ 1,580	$ 1,752	$ -	$ 700	$ -	$ 2,511	$ -	$ 4,081	$ 4,508	$ 3,393	$ 3,260	$ 2,252	$ 7,021	$ -	$ -	$ -	$ -	$ -
Gainesville	Alachua	$ 738,977	$ 764,726	$ 780,396	$ 12,961	$ 757,055	$ 768,983	$ 763,933	$ 780,037	$ 819,586	$ 824,262	$ 895,860	$ 927,116	$ 959,064	$ 949,126	$ 926,854	$ 899,993	$ 974,369	$ 998,362	$ 960,786	$ 860,280	$ -	$ 820,795	$ 812,107	$ 833,836	$ 906,880	$ 917,679	$ 897,459	$ 589,185	$ 1,143,210	$ 876,784	$ 844,848
Hawthorne	Alachua	$ 2,615	$ 1,911	$ 1,778	$ 1,862	$ 1,934	$ 2,058	$ 2,296	$ 3,044	$ 2,922	$ 3,309	$ 484	$ 3,886	$ 3,922	$ 3,185	$ 3,085	$ 3,124	$ -	$ -	$ -	$ 3,265	$ 3,878	$ 2,910	$ 3,597	$ 3,856	$ 5,646	$ 5,692	$ 5,861	$ 6,113	$ 5,864	$ 5,584	$ -
High Springs	Alachua	$ 12,783	$ 17,484	$ 7,991	$ 14,212	$ 12,693	$ 14,494	$ 14,384	$ 17,830	$ 15,621	$ 29,869	$ 15,780	$ 981	$ 19,022	$ 16,473	$ 16,824	$ 22,933	$ -	$ -	$ -	$ -	$ 17,903	$ 17,325	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,587	$ 20,336	$ -
La Crosse	Alachua	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 69	$ -	$ -	$ -	$ 8,477	$ 988	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Micanopy	Alachua	$ 4,324	$ 4,325	$ 4,278	$ 4,348	$ 5,721	$ 6,220	$ 9,470	$ 6,081	$ 7,879	$ 4,956	$ 12,358	$ 4,532	$ 6,899	$ 6,274	$ 5,560	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,970	$ 2,360	$ -
Newberry	Alachua	$ 2,111	$ 3,059	$ 1,173	$ 8,869	$ 6,505	$ 8,293	$ 6,276	$ 12,638	$ 5,687	$ 11,555	$ 14,442	$ 21,777	$ 25,347	$ 29,739	$ 25,520	$ 34,588	$ 29,964	$ 31,500	$ 33,728	$ 29,751	$ 30,707	$ 34,172	$ 35,170	$ 32,530	$ 205,434	$ 41,995	$ 31,093	$ 28,937	$ 43,976	$ 23,131	$ 54,432
Waldo	Alachua	$ 1,152	$ -	$ 950	$ 869	$ 1,058	$ 1,110	$ 960	$ 2,083	$ 2,088	$ 2,129	$ 2,237	$ 2,277	$ 2,434	$ 2,745	$ 2,683	$ 2,737	$ 4,830	$ 1,034	$ -	$ 3,461	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Glen St. Mary	Baker	$ 265	$ 234	$ 239	$ 271	$ -	$ 283	$ 422	$ 567	$ 615	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Macclenny	Baker	$ -	$ 24,167	$ 18,100	$ 25,305	$ 19,486	$ 27,430	$ 28,642	$ 24,945	$ 31,043	$ 19,792	$ 37,033	$ 22,681	$ 35,194	$ 14,194	$ 31,610	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 46,790	$ 45,285	$ 42,797	$ 40,601	$ 43,362	$ 43,243	$ 43,890	$ 45,821	$ 46,559
Callaway	Bay	$ 21,133	$ 21,492	$ 18,782	$ 19,069	$ 23,523	$ 10,375	$ 34,556	$ 24,234	$ 23,200	$ 18,612	$ 27,402	$ 20,200	$ 23,562	$ 11,280	$ -	$ 21,775	$ 21,580	$ 19,561	$ 17,415	$ 22,652	$ 20,864	$ 18,250	$ 15,717	$ 17,545	$ 19,545	$ 19,790	$ 16,402	$ 17,599	$ 15,433	$ 15,998	$ 16,571
Lynn Haven	Bay	$ 52,071	$ 56,911	$ 49,858	$ 92,067	$ 75,007	$ 129,411	$ 107,234	$ 100,903	$ 96,131	$ 101,931	$ 108,901	$ 118,542	$ 122,786	$ 125,418	$ 118,341	$ 112,557	$ 104,763	$ 101,458	$ 115,225	$ 110,839	$ 102,281	$ 120,484	$ 123,176	$ 124,264	$ 112,897	$ 116,703	$ 97,310	$ 96,058	$ 110,663	$ -	$ -
Mexico Beach	Bay	$ 8,115	$ 7,371	$ 7,047	$ 7,255	$ 5,989	$ 11,054	$ 6,887	$ 6,735	$ 7,698	$ 8,469	$ 10,567	$ 9,133	$ 9,985	$ 5,014	$ 15,425	$ 11,015	$ 9,989	$ 10,696	$ 11,104	$ 11,692	$ 11,122	$ -	$ -	$ -	$ -	$ -	$ -	$ 29,987	$ 4,386	$ 4,512	$ -
Panama City	Bay	$ 4,673,143	$ 5,036,190	$ 5,378,823	$ 5,911,155	$ 5,815,856	$ 6,090,463	$ 6,573,490	$ 7,168,094	$ 7,128,409	$ 7,327,736	$ 7,557,776	$ 8,088,609	$ 8,651,207	$ 9,480,392	$ 8,998,554	$ 8,369,068	$ 7,567,342	$ 6,979,627	$ 7,523,145	$ 7,590,601	$ 7,966,336	$ 8,657,993	$ 9,163,515	$ 9,361,261	$ 9,573,480	$ 10,013,624	$ 9,650,287	$ 10,164,936	$ 11,259,682	$ 12,260,516	$ 12,886,549
Panama City Beach	Bay	$ -	$ 65,600	$ 65,030	$ 70,047	$ 64,235	$ 68,670	$ 77,725	$ 76,130	$ 77,469	$ 89,626	$ 85,341	$ -	$ -	$ 122,630	$ 121,635	$ 4,317	$ -	$ -	$ -	$ 6,940,560	$ 7,508,156	$ 8,007,479	$ 10,071,620	$ 10,093,445	$ 10,541,781	$ 11,198,381	$ 12,047,880	$ 14,110,783	$ 12,475,943	$ 17,617,806	$ 18,867,428	$ 20,440,588
Parker	Bay	$ 13,560	$ 13,535	$ 14,059	$ 14,512	$ 14,268	$ 15,386	$ 15,539	$ 16,789	$ 16,016	$ 14,671	$ 17,179	$ 19,843	$ 22,052	$ 18,475	$ 13,417	$ 19,440	$ 25,885	$ 31,415	$ 30,276	$ 25,762	$ 31,041	$ 28,496	$ 26,606	$ 21,025	$ 28,824	$ 26,580	$ 16,077	$ 16,694	$ 15,267	$ 17,418	$ -
Springfield	Bay	$ 19,902	$ 20,977	$ 16,909	$ 31,949	$ 26,293	$ 33,181	$ 26,245	$ 34,866	$ 32,264	$ 30,953	$ 31,000	$ 29,888	$ 41,166	$ 34,991	$ 38,527	$ 12,099	$ 25,287	$ 27,775	$ 14,227	$ 22,284	$ 25,251	$ 31,364	$ 45,087	$ 12,304	$ 27,515	$ 15,170	$ 13,467	$ 17,023	$ 25,568	$ 13,542	$ 19,911
Brooker	Bradford	$ -	$ 241	$ 267	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hampton	Bradford	$ 312	$ 430	$ 159	$ 15	$ 76	$ 76	$ 92	$ 15	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lawtey	Bradford	$ 529	$ 840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Starke	Bradford	$ 27,345	$ 25,262	$ 23,724	$ 24,798	$ 26,481	$ 20,762	$ 50,686	$ 51,616	$ 52,921	$ 53,026	$ 56,723	$ 60,239	$ 55,703	$ 66,989	$ 68,875	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 56,660	$ 62,388	$ 70,267	$ 81,877
Cape Canaveral	Brevard	$ 39,645	$ 43,584	$ 43,947	$ 44,273	$ 44,858	$ 49,106	$ 48,555	$ 49,565	$ 50,257	$ 53,863	$ 59,541	$ 66,152	$ 72,392	$ 74,426	$ 65,836	$ 71,432	$ 65,002	$ 69,889	$ 60,545	$ 61,377	$ 72,839	$ 81,116	$ 70,509	$ 73,040	$ 99,851	$ 133,645	$ 54,040	$ 76,824	$ 64,334	$ -	$ -
Cocoa	Brevard	$ 92,041	$ 88,581	$ 97,028	$ 113,209	$ 112,998	$ 108,645	$ 107,230	$ 110,007	$ 100,004	$ 123,376	$ 111,534	$ 115,001	$ 107,702	$ 138,276	$ 138,294	$ 170,371	$ 210,697	$ 172,185	$ 122,299	$ 194,888	$ 187,113	$ 178,419	$ 172,454	$ 174,425	$ 172,705	$ 159,609	$ 165,152	$ 146,640	$ 142,779	$ -	$ -
Cocoa Beach	Brevard	$ 136,587	$ 110,024	$ 90,073	$ 141,833	$ 137,101	$ 167,337	$ 143,944	$ 153,394	$ 157,673	$ 136,251	$ 179,168	$ 161,995	$ 183,465	$ 138,287	$ 170,721	$ 166,768	$ 158,107	$ 171,010	$ 161,072	$ 157,605	$ 164,588	$ 149,977	$ 142,938	$ 173,032	$ 162,013	$ 158,528	$ 156,620	$ 135,442	$ 153,124	$ 139,706	$ (110,608)
Grant-Valkaria	Brevard	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,327	$ 2,694	$ -	$ 3,698	$ 1,049	$ 785	$ 1,126	$ 1,354	$ 1,599	$ 1,009	$ 2,120	$ 1,694	$ 1,025	$ 1,547	$ 1,925	$ -	$ -
Indialantic	Brevard	$ 22,408	$ -	$ 23,033	$ 23,478	$ 27,220	$ 26,543	$ 24,547	$ 24,962	$ 28,382	$ 28,815	$ 32,887	$ 34,276	$ 34,831	$ 32,989	$ 32,906	$ 30,879	$ 30,483	$ 32,353	$ 31,054	$ 32,317	$ 30,955	$ 30,568	$ 31,329	$ 30,188	$ 30,787	$ 31,038	$ 29,173	$ 30,602	$ 29,823	$ 30,882	$ 31,234
Indian Harbour Beach	Brevard	$ 40,193	$ 42,028	$ 41,638	$ 39,836	$ 40,067	$ 40,271	$ 41,378	$ 33,396	$ 44,436	$ 39,170	$ 43,993	$ 48,002	$ 47,594	$ 44,304	$ 47,469	$ 43,537	$ 42,726	$ 41,852	$ 42,229	$ 41,495	$ 41,830	$ 39,008	$ 39,581	$ 39,918	$ 38,527	$ 35,682	$ 34,940	$ 33,842	$ 33,817	$ 32,731	$ 34,904
Malabar	Brevard	$ 10,013	$ 14,573	$ 14,270	$ 16,664	$ 19,239	$ 18,436	$ 15,041	$ 15,089	$ 17,710	$ 18,299	$ 20,345	$ 15,814	$ 20,418	$ 14,602	$ 15,298	$ 18,232	$ 20,737	$ 20,608	$ 21,988	$ 21,532	$ 16,642	$ 15,068	$ 19,466	$ 21,063	$ 20,720	$ 19,122	$ 18,633	$ 20,963	$ 19,513	$ 20,026	$ 22,420
Melbourne	Brevard	$ 572,574	$ 600,193	$ 624,233	$ 662,284	$ 782,392	$ 829,533	$ 911,021	$ 942,572	$ 937,498	$ 948,846	$ 989,260	$ 1,004,315	$ 1,060,846	$ 1,082,983	$ 1,107,538	$ 1,103,658	$ 1,095,480	$ 1,075,005	$ 1,064,136	$ 1,058,226	$ 1,050,683	$ 1,045,972	$ 1,044,875	$ 1,040,402	$ 1,049,559	$ 1,053,892	$ 1,026,588	$ 1,006,898	$ 982,387	$ 1,003,574	$ 991,521
Melbourne Beach	Brevard	$ 12,381	$ 13,014	$ 15,264	$ 12,473	$ 13,331	$ 17,667	$ 12,147	$ 12,647	$ 12,953	$ 13,188	$ 24,194	$ 7,513	$ 15,801	$ 15,058	$ 17,014	$ 17,292	$ 17,528	$ 15,764	$ 15,410	$ 15,936	$ 13,589	$ 11,669	$ 16,219	$ 17,584	$ 14,873	$ 11,146	$ -	$ -	$ 12,866	$ 12,928	$ 11,760	$ 14,968
Melbourne Village	Brevard	$ 2,629	$ 2,910	$ 4,992	$ 4,144	$ 4,714	$ -	$ 7,079	$ 6,160	$ 6,550	$ 6,275	$ 7,086	$ 6,883	$ 7,409	$ 7,779	$ 6,024	$ 6,303	$ 6,198	$ 5,331	$ 4,233	$ 4,775	$ 3,675	$ 4,107	$ 4,356	$ 5,070	$ 5,166	$ 5,229	$ 4,290	$ -	$ 5,702	$ 7,195	$ 6,383
Palm Bay	Brevard	$ 282,521	$ 294,480	$ 310,748	$ 339,690	$ 369,958	$ 414,906	$ 395,759	$ 439,795	$ 464,124	$ 487,675	$ 509,181	$ 535,674	$ 594,167	$ 640,558	$ 656,412	$ 603,601	$ 615,746	$ 568,811	$ 557,871	$ 533,127	$ 529,015	$ 532,908	$ 538,311	$ 549,226	$ 550,188	$ 566,239	$ 563,298	$ 553,645	$ 525,471	$ 525,198	$ 535,833
Palm Shores	Brevard	$ -	$ 349	$ 467	$ 212	$ 289	$ 3,014	$ 1,672	$ 4,046	$ 3,882	$ 5,391	$ 9,489	$ 5,472	$ 10,334	$ 13,512	$ 9,062	$ 16,909	$ 12,762	$ 5,363	$ 16,149	$ 12,749	$ 13,162	$ 12,927	$ 13,822	$ 15,737	$ 18,119	$ 16,653	$ 16,775	$ 19,836	$ 13,630	$ 31,976	$ 16,966
Rockledge	Brevard	$ 104,489	$ 101,764	$ 116,042	$ 119,011	$ 125,883	$ 113,783	$ 112,229	$ 132,123	$ 133,585	$ 127,615	$ 132,674	$ 142,561	$ 147,662	$ 159,892	$ 179,115	$ 209,248	$ 228,421	$ 218,650	$ 216,027	$ 202,366	$ 199,931	$ 200,705	$ 202,309	$ 48,140	$ 169,644	$ 182,797	$ 252,914	$ 166,338	$ 171,132	$ 167,357	$ 163,756
Satellite Beach	Brevard	$ 43,329	$ 42,283	$ 44,779	$ 56,089	$ 45,783	$ 50,814	$ 40,223	$ 53,926	$ 47,580	$ 47,077	$ 55,933	$ 62,431	$ 56,829	$ 60,384	$ 65,526	$ 60,516	$ 58,562	$ 52,646	$ 55,022	$ 50,388	$ 47,566	$ 43,678	$ 50,817	$ 40,597	$ 48,583	$ 42,674	$ 49,651	$ 31,444	$ 31,184	$ 38,948	$ 53,138
Titusville	Brevard	$ 271,185	$ 286,727	$ 284,776	$ 261,893	$ -	$ -	$ -	$ -	$ -	$ 283,630	$ 281,222	$ 298,674	$ 331,446	$ 349,123	$ 386,828	$ 371,933	$ 379,426	$ 356,336	$ 333,369	$ 340,273	$ 320,708	$ 302,384	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
West Melbourne	Brevard	$ 105,655	$ 170,925	$ 173,626	$ 151,934	$ 192,761	$ 180,262	$ 180,566	$ 189,015	$ 197,714	$ 229,120	$ 186,045	$ 223,895	$ 228,554	$ 212,042	$ 220,612	$ 219,960	$ 224,452	$ -	$ -	$ -	$ -	$ 220,670	$ 215,565	$ 219,249	$ 253,317	$ 234,465	$ 245,338	$ 244,094	$ 232,289	$ 136,320	$ 268,345	$ 276,292
Coconut Creek	Broward	$ 107,122	$ 100,000	$ 108,838	$ 116,679	$ 141,442	$ 145,035	$ 155,206	$ 150,867	$ 193,675	$ 218,685	$ 237,398	$ 257,128	$ 267,560	$ 292,454	$ 286,646	$ 292,439	$ 117,788	$ 294,952	$ 277,851	$ 289,886	$ 326,855	$ 259,242	$ 298,203	$ 292,600	$ 299,366	$ 286,661	$ 349,674	$ 291,780	$ 305,146	$ 381,098	$ 305,281
Cooper City	Broward	$ 219,052	$ 258,414	$ 300,730	$ 298,312	$ 284,520	$ 323,533	$ 331,822	$ 302,769	$ 282,820	$ 368,251	$ 333,556	$ 354,068	$ 364,005	$ 403,216	$ 438,846	$ 473,069	$ 461,971	$ 453,116	$ 440,847	$ 465,580	$ 473,509	$ 577,065	$ 498,936	$ 475,610	$ 487,291	$ 526,722	$ 487,455	$ 417,894	$ 362,043	$ 287,134	$ 355,730
Coral Springs	Broward	$ 1,430,133	$ 449,384	$ 417,890	$ 589,938	$ 737,203	$ 761,428	$ 788,008	$ 850,937	$ 860,499	$ 943,145	$ 1,103,522	$ 1,190,014	$ 1,359,506	$ 1,268,809	$ 1,284,495	$ 1,207,716	$ 1,222,442	$ 1,175,110	$ 1,151,648	$ 1,160,988	$ 1,088,179	$ 1,165,913	$ 1,075,826	$ 1,137,568	$ 1,127,204	$ 1,175,659	$ 1,283,248	$ 1,175,550	$ 1,153,218	$ 991,984	$ 1,511,605
Dania Beach	Broward	$ 213,236	$ 391,571	$ 383,187	$ 425,248	$ 423,055	$ 425,537	$ 361,176	$ 383,018	$ 368,352	$ 431,096	$ 496,079	$ 462,984	$ 458,920	$ 449,575	$ 493,879	$ 544,949	$ 602,364	$ 641,049	$ 670,621	$ 714,737	$ 665,270	$ 645,913	$ 851,699	$ 625,080	$ 680,893	$ 661,667	$ 702,400	$ 629,179	$ 543,240	$ 575,905	$ 541,485
Davie	Broward	$ 260,813	$ 271,754	$ 278,543	$ 289,533	$ 488,243	$ 562,560	$ 605,642	$ 633,047	$ 727,758	$ -	$ 758,201	$ 790,851	$ 873,721	$ -	$ 921,137	$ 891,372	$ 903,069	$ 901,418	$ 871,451	$ 950,146	$ 897,867	$ 823,626	$ 981,726	$ 980,397	$ 1,051,268	$ 1,126,180	$ 1,184,787	$ 1,236,303	$ 1,171,989	$ 1,188,251	$ 1,177,784
Deerfield Beach	Broward	$ 471,843	$ 418,044	$ 452,354	$ 464,796	$ 434,385	$ 525,275	$ 510,014	$ 554,483	$ 545,251	$ 525,042	$ 625,920	$ 478,464	$ 231,189	$ 589,602	$ 566,880	$ 580,959	$ 660,305	$ 597,275	$ 638,741	$ 635,019	$ 617,315	$ 583,054	$ 921,090	$ 439,720	$ 688,530	$ 695,877	$ 720,653	$ 1,212,036	$ 245,815	$ 729,249	$ -
Fort Lauderdale	Broward	$ 2,107,805	$ 2,288,598	$ 2,458,307	$ 2,538,057	$ 2,791,158	$ 2,338,151	$ 2,437,889	$ 3,025,827	$ 2,524,207	$ 3,032,171	$ 2,728,188	$ 1,967,993	$ 2,900,756	$ 3,053,664	$ 2,952,082	$ -	$ -	$ -	$ 2,371,542	$ 2,578,060	$ 2,860,910	$ 2,777,733	$ 2,965,445	$ 2,615,513	$ 2,404,236	$ 2,968,455	$ 2,910,633	$ 3,013,524	$ 3,159,476	$ 2,945,726	$ 3,196,488	$ 2,782,958	$ 3,463,682
Hallandale Beach	Broward	$ 236,198	$ 230,517	$ 250,857	$ 267,618	$ 273,612	$ 274,056	$ 286,015	$ 293,305	$ 321,080	$ 330,773	$ 279,399	$ 525,256	$ 329,104	$ 153,942	$ 338,580	$ 359,498	$ 338,707	$ 389,088	$ 378,492	$ 392,987	$ 390,510	$ 381,710	$ 435,455	$ 344,885	$ 390,068	$ 398,253	$ 395,623	$ 424,292	$ 404,722	$ 546,002	$ 478,210
Hillsboro Beach	Broward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,350	$ 2,143	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,005	$ 1,964	$ 1,826	$ 2,039	$ 1,994	$ 2,071	$ 2,107	$ 1,237	$ 3,027
Hollywood	Broward	$ 1,540,830	$ 1,542,970	$ 1,644,748	$ 1,518,633	$ 1,540,363	$ 1,563,231	$ 1,593,627	$ 1,496,268	$ 1,609,086	$ 1,710,312	$ 1,806,041	$ 1,892,580	$ 2,033,822	$ 2,097,394	$ 2,115,567	$ 2,054,828	$ 2,094,587	$ 2,070,057	$ 2,167,572	$ 2,132,988	$ 2,095,390	$ 2,150,981	$ 1,991,371	$ 2,050,848	$ 2,162,226	$ 2,400,528	$ 2,379,533	$ 2,253,753	$ 2,578,616	$ 2,467,053	$ 2,450,337
Lauderdale Lakes	Broward	$ 106,755	$ 108,225	$ 112,686	$ 138,352	$ 131,640	$ 138,788	$ 143,746	$ 164,397	$ 134,240	$ 173,412	$ 144,620	$ 159,643	$ 173,203	$ 225,221	$ -	$ -	$ -	$ -	$ 188,408	$ 142,635	$ 199,035	$ 156,061	$ 162,156	$ 236,762	$ 192,157	$ 268,858	$ 264,165	$ 186,962	$ 291,764	$ 31,254	$ 792,106
Lauderdale-by-the-Sea	Broward	$ 41,281	$ 37,533	$ 36,987	$ 41,640	$ 46,926	$ 30,166	$ 25,034	$ 46,780	$ 24,536	$ 53,977	$ 57,423	$ 63,671	$ 61,507	$ 65,253	$ 62,498	$ 73,030	$ 85,788	$ 72,960	$ 55,274	$ 67,822	$ 63,034	$ 68,016	$ 59,952	$ 78,146	$ 84,376	$ 85,379	$ 85,765	$ 88,604	$ 91,314	$ 120,599
Lauderhill	Broward	$ 471,678	$ 445,222	$ 490,505	$ 518,803	$ 534,441	$ 529,463	$ 521,871	$ 539,126	$ 525,857	$ 525,543	$ 773,546	$ 1,005,881	$ 999,936	$ 1,101,688	$ 961,418	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lazy Lake	Broward	$ 2	$ 47	$ 9	$ 28	$ 7	$ -	$ -	$ 9	$ 60	$ 41	$ 38	$ -	$ 20	$ 19	$ 11	$ -	$ 32	$ 26	$ 9	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lighthouse Point	Broward	$ 39,515	$ 43,692	$ 44,029	$ 59,350	$ 61,726	$ 59,958	$ 59,653	$ 60,520	$ 60,203	$ 63,373	$ 65,259	$ 70,864	$ 73,162	$ 72,221	$ 69,120	$ 67,322	$ 65,851	$ 64,487	$ 62,429	$ 60,825	$ 69,536	$ 63,432	$ 67,587	$ 74,103	$ 74,038	$ 75,257	$ 84,813	$ 81,038	$ 93,143	$ 95,724	$ 122,273
Margate	Broward	$ 267,133	$ 288,167	$ 304,883	$ 306,759	$ 310,951	$ 337,686	$ 316,378	$ 329,075	$ 287,502	$ 310,460	$ 321,684	$ 292,738	$ 309,662	$ 327,276	$ 360,219	$ 302,479	$ 311,367	$ 312,283	$ 283,171	$ 293,249	$ 291,032	$ 299,101	$ 306,117	$ 306,019	$ 299,776	$ 303,225	$ 306,981	$ 307,156	$ 278,325	$ 304,909	$ 312,504
Miramar	Broward	$ 235,336	$ 228,441	$ 278,886	$ 404,301	$ 460,697	$ 430,293	$ 475,066	$ 538,409	$ 686,863	$ 707,749	$ 818,870	$ 918,135	$ 903,463	$ 1,066,103	$ 1,222,670	$ 1,182,241	$ 1,237,456	$ 1,426,975	$ 1,399,952	$ 1,423,707	$ 1,458,226	$ 1,390,575	$ 1,573,527	$ 1,788,184	$ 2,072,694	$ 2,037,554	$ 2,108,978	$ 2,126,283	$ 2,129,634	$ 2,326,057	$ 1,762,154
North Lauderdale	Broward	$ 105,827	$ 108,139	$ 112,601	$ 122,627	$ 129,957	$ 134,498	$ 122,435	$ 130,597	$ 116,608	$ 187,285	$ 45,299	$ 141,783	$ 149,156	$ 140,048	$ 147,210	$ 227,179	$ 218,259	$ 165,142	$ 215,458	$ 193,520	$ 192,843	$ 193,381	$ 287,181	$ 245,219	$ 366,650	$ 463,701	$ 299,818	$ 448,627	$ 583,394	$ 563,298	$ 694,308
Oakland Park	Broward	$ -	$ 370,045	$ 382,310	$ 403,619	$ 380,307	$ 398,093	$ 367,751	$ 386,959	$ 488,083	$ 403,053	$ 375,966	$ 387,294	$ 383,200	$ 396,163	$ 391,910	$ 392,973	$ 391,682	$ 388,128	$ 366,245	$ 347,757	$ 352,155	$ 322,909	$ 327,226	$ 319,944	$ 345,017	$ 358,905	$ 369,616	$ 324,299	$ 321,826	$ 469,365	$ 94,498
Parkland	Broward	$ 2,753	$ 3,516	$ 16,532	$ 7,058	$ 10,912	$ 6,195	$ 7,985	$ 8,153	$ 9,292	$ 9,380	$ 34,472	$ 18,188	$ 39,957	$ 42,953	$ 49,682	$ -	$ -	$ 40,785	$ 42,869	$ 45,089	$ 43,770	$ 41,390	$ 45,385	$ 42,494	$ 45,251	$ 60,669	$ 50,706	$ 56,189	$ 55,278	$ 55,954	$ 58,309
Pembroke Park	Broward	$ 105,678	$ 104,313	$ 107,551	$ 101,799	$ 96,806	$ -	$ 113,814	$ 142,987	$ 102,776	$ 96,082	$ 131,290	$ 270,715	$ 224,573	$ 150,957	$ 139,337	$ -	$ 125,748	$ 124,028	$ 128,146	$ 150,234	$ 139,826	$ 142,622	$ 148,260	$ 145,491	$ -	$ -	$ -	$ -	$ 135,213	$ 68,194	$ 107,004
Pembroke Pines	Broward	$ 967,017	$ 1,167,505	$ 1,458,112	$ 1,653,940	$ 1,894,822	$ 2,108,179	$ 2,348,972	$ 2,412,674	$ 2,463,222	$ 2,466,261	$ 2,549,602	$ 2,643,082	$ 2,583,227	$ 2,792,926	$ 3,075,143	$ 3,316,948	$ 3,307,733	$ 3,191,395	$ 3,045,727	$ 3,166,530	$ 3,232,834	$ 3,272,689	$ 3,378,223	$ 3,455,361	$ 3,541,780	$ 3,609,836	$ 3,588,457	$ 3,586,587	$ 3,433,475	$ 3,177,790	$ 3,282,418
Plantation	Broward	$ 573,686	$ 601,719	$ 603,895	$ 624,719	$ 686,237	$ 705,230	$ 713,268	$ 745,972	$ 790,295	$ 828,964	$ 844,649	$ 847,885	$ 868,009	$ 857,653	$ 813,001	$ 808,989	$ 758,933	$ 747,001	$ 751,455	$ 749,976	$ 768,732	$ 775,780	$ 824,904	$ 839,120	$ 858,661	$ 875,749	$ 886,524	$ 861,288	$ 843,696	$ 817,357	$ 825,002
Pompano Beach	Broward	$ 876,673	$ 943,568	$ 996,145	$ 1,135,977	$ 1,177,677	$ 1,233,993	$ 1,264,383	$ 1,298,482	$ 1,446,581	$ 1,524,662	$ 1,558,100	$ 1,654,316	$ 1,786,868	$ 1,781,229	$ 1,861,598	$ 1,878,968	$ 1,852,958	$ 1,886,351	$ 1,962,253	$ 2,092,722	$ 2,151,110	$ 2,134,279	$ 2,184,088	$ 2,167,235	$ 2,232,173	$ 2,181,550	$ 2,120,326	$ 1,911,717	$ 2,055,377	$ 2,557,924
Sea Ranch Lakes	Broward	$ 4,522	$ 5,246	$ 5,639	$ 5,008	$ 5,292	$ 5,231	$ 5,916	$ 5,753	$ 3,324	$ 6,020	$ 8,226	$ 5,916	$ 3,717	$ 9,514	$ 6,102	$ 4,728	$ 8,102	$ 6,468	$ 4,905	$ 4,107	$ 5,781	$ 6,208	$ 6,480	$ 10,963	$ 4,645	$ 5,943	$ 5,305	$ 5,650	$ 3,440	$ 4,973
Southwest Ranches	Broward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 130,123	$ 13,733	$ 234,345	$ -	$ 11,135	$ 7,423	$ -	$ 8,510	$ -	$ 7,602	$ 12,863	$ 7,873	$ 7,714	$ 7,388	$ 7,883	$ 7,729	$ 7,191	$ 8,183	$ 7,918	$ 8,088	$ 9,070	$ 8,444	$ 8,377
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Summary of Reported Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 1993 - 2023

Municipality	County	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Wauchula	Hardee	$ 12,988	$ 11,452	$ 10,469	$ 11,233	$ 10,150	$ 10,473	$ 10,044	$ 8,829	$ 7,810	$ 8,662	$ 7,993	$ 7,279	$ 10,285	$ 7,482	$ 7,553	$ 7,634	$ 10,700	$ 16,085	$ 14,191	$ 12,155	$ 13,514	$ 13,531	$ 12,477	$ 11,602	$ 11,667	$ 12,792	$ 13,675	$ 12,166	$ 10,968	$ 10,891	$ 11,244
Zolfo Springs	Hardee	$ 2,892	$ 2,032	$ 1,469	$ 2,029	$ 2,073	$ 1,864	$ 1,803	$ 2,486	$ 1,112	$ 1,876	$ 2,206	$ 1,558	$ 2,044	$ 1,494	$ 3,479	$ 3,570	$ 3,533	$ 2,627	$ 3,373	$ 1,804	$ 2,967	$ 2,907	$ 1,999	$ 2,768	$ 2,524	$ 2,419	$ 1,848	$ 2,381	$ 2,174	$ 2,256	$ 4,254
Clewiston	Hendry	$ 36,637	$ 35,204	$ 34,905	$ 36,213	$ 33,746	$ 31,129	$ 31,723	$ 32,073	$ 35,422	$ 36,634	$ 39,150	$ 36,489	$ 39,168	$ 40,300	$ 77,975	$ 26,371	$ 44,458	$ 42,332	$ 42,083	$ 37,471	$ 39,536	$ 34,939	$ 39,698	$ 40,379	$ 40,641	$ 37,963	$ 37,979	$ 26,713	$ 41,910	$ 41,156	$ 40,281
LaBelle	Hendry	$ 18,037	$ 16,891	$ 14,205	$ 13,454	$ 9,173	$ 23,262	$ 14,109	$ 12,459	$ 14,268	$ 14,590	$ 15,366	$ 16,660	$ 17,015	$ 21,655	$ 19,926	$ 21,479	$ 21,827	$ 12,438	$ 16,591	$ 21,972	$ 15,330	$ 15,207	$ 18,477	$ 17,560	$ 16,779	$ 16,849	$ 14,269	$ 20,214	$ -	$ 1,530	$ -	$ -
Brooksville	Hernando	$ 48,905	$ 47,435	$ 40,169	$ 44,938	$ 54,605	$ 67,012	$ 46,869	$ 45,336	$ 50,190	$ 55,997	$ 56,499	$ 61,434	$ 63,298	$ 62,993	$ 51,112	$ 15,496	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Weeki Wachee	Hernando	$ 5,112	$ 305	$ 2,817	$ 2,842	$ -	$ -	$ 2,401	$ 15	$ 16	$ -	$ 15	$ 61	$ 336	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Avon Park	Highlands	$ 29,842	$ 28,807	$ 34,254	$ 30,394	$ 21,098	$ 19,194	$ 20,845	$ 26,917	$ 30,675	$ 31,240	$ 41,255	$ 28,651	$ 33,159	$ 13,007	$ 50,547	$ 36,498	$ 43,024	$ 31,626	$ 31,315	$ 25,141	$ 39,026	$ 28,141	$ 29,080	$ 28,896	$ 17,433	$ 29,473	$ 24,677	$ 26,330	$ 29,309	$ 24,574	$ 38,732
Lake Placid	Highlands	$ 7,160	$ 7,515	$ 7,071	$ 8,450	$ -	$ 7,568	$ 8,204	$ 7,703	$ 9,114	$ 9,904	$ 12,717	$ 11,922	$ 11,739	$ 12,852	$ 14,667	$ -	$ 10,043	$ 9,722	$ 10,925	$ 8,531	$ 15,740	$ 13,380	$ 18,141	$ 15,212	$ 16,068	$ 13,624	$ 16,588	$ 15,433	$ 17,008	$ 15,204	$ 15,105
Sebring	Highlands	$ 22,124	$ 26,384	$ 40,032	$ 39,480	$ 55,355	$ 53,689	$ 56,601	$ 66,821	$ 91,774	$ 66,938	$ 70,949	$ 70,818	$ 75,238	$ 68,940	$ 70,530	$ 69,589	$ -	$ -	$ -	$ -	$ -	$ 60,170	$ -	$ -	$ -	$ -	$ -	$ 56,839	$ 49,710	$ 41,896	$ 53,795	$ 51,361
Plant City	Hillsborough	$ 230,542	$ 197,417	$ 287,409	$ 236,052	$ 315,758	$ 366,565	$ 313,212	$ 344,884	$ 365,617	$ 441,227	$ 428,565	$ 399,674	$ 483,131	$ 450,251	$ 471,969	$ 461,761	$ 499,086	$ 429,766	$ 461,101	$ 449,048	$ 440,668	$ 512,953	$ 590,707	$ 588,709	$ 530,728	$ 549,350	$ 559,898	$ 597,790	$ 629,022	$ 640,618	$ 1,353,850
Tampa	Hillsborough	$ 8,784,623	$ 8,055,286	$ 8,875,440	$ 9,057,627	$ 9,139,929	$ 9,278,138	$ 13,947,827	$ 8,697,162	$ 9,318,933	$ 9,456,688	$ 9,290,866	$ 9,325,480	$ 9,976,100	$ 10,255,003	$ (31,185)	$ 10,812,683	$ 10,830,731	$ 10,531,698	$ 10,381,433	$ 10,219,632	$ 10,520,855	$ 10,232,835	$ 10,059,725	$ 10,300,973	$ 10,423,495	$ 10,538,691	$ 10,552,758	$ 10,787,036	$ 10,987,301	$ 11,191,650	$ 11,174,248
Temple Terrace	Hillsborough	$ 168,989	$ 179,372	$ 169,111	$ 149,051	$ 154,830	$ 152,797	$ 155,786	$ 159,691	$ 162,765	$ 176,875	$ 180,859	$ 185,208	$ 198,737	$ 210,065	$ 221,056	$ 233,108	$ 223,420	$ 224,629	$ 240,168	$ 232,850	$ 255,838	$ 260,875	$ 248,608	$ 253,525	$ 276,176	$ 249,115	$ 250,743	$ 253,716	$ 246,064	$ 319,450	$ -	$ -
Bonifay	Holmes	$ 11,895	$ 11,280	$ 10,303	$ 10,890	$ 11,147	$ 10,576	$ 10,131	$ 9,200	$ 10,228	$ 11,535	$ 12,147	$ 11,596	$ 11,808	$ 11,934	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Esto	Holmes	$ -	$ -	$ -	$ -	$ -	$ 120	$ 133	$ 90	$ 130	$ 40	$ 135	$ 420	$ 630	$ 350	$ 415	$ 630	$ 875	$ 385	$ 420	$ -	$ -	$ -	$ -	$ -	$ -	$ 188	$ -	$ -	$ -	$ -	$ -	$ -
Noma	Holmes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ponce de Leon	Holmes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 900	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Westville	Holmes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fellsmere	Indian River	$ 9,789	$ 10,700	$ 6,341	$ 6,305	$ 4,327	$ 4,986	$ 8,321	$ 8,136	$ 9,272	$ 8,568	$ 17,159	$ 16,160	$ 17,129	$ 14,667	$ 17,951	$ 20,320	$ 21,165	$ 21,917	$ 22,333	$ 21,462	$ 23,056	$ 22,096	$ 21,945	$ 22,589	$ 22,692	$ 24,589	$ 25,351	$ 25,920	$ 23,205	$ -	$ -	$ 20,849
Indian River Shores	Indian River	$ 12,794	$ 8,530	$ 8,806	$ 9,408	$ 10,038	$ 9,529	$ 9,446	$ 9,421	$ 10,636	$ 10,572	$ 10,948	$ 11,314	$ 11,294	$ 11,732	$ 12,024	$ -	$ 12,347	$ 12,639	$ 12,209	$ 11,506	$ 12,118	$ 11,690	$ 11,799	$ 11,508	$ 12,694	$ 12,026	$ 12,453	$ 9,496	$ 7,345	$ 6,886	$ 8,202
Orchid	Indian River	$ -	$ 280	$ 750	$ 2,819	$ -	$ 5,445	$ 6,140	$ 14,807	$ 12,500	$ 14,295	$ 18,360	$ 17,795	$ 16,780	$ 5,410	$ 105	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 700	$ 700	$ -
Sebastian	Indian River	$ 43,431	$ 49,077	$ 45,894	$ 69,374	$ 76,734	$ 76,898	$ 84,289	$ 92,360	$ 91,680	$ 96,472	$ 114,055	$ 127,483	$ 135,521	$ 125,721	$ 148,176	$ 109,607	$ 128,722	$ 121,841	$ 119,123	$ 109,375	$ 102,875	$ 87,527	$ 92,905	$ 83,085	$ 87,530	$ 93,132	$ 88,292	$ 79,564	$ 79,193	$ 65,884	$ 66,509
Vero Beach	Indian River	$ 97,529	$ 112,164	$ 154,893	$ 168,259	$ 163,652	$ 182,484	$ 189,777	$ 180,798	$ 185,534	$ 165,385	$ 198,949	$ 166,132	$ 213,574	$ 170,771	$ 190,354	$ 178,087	$ 161,518	$ 190,830	$ 179,891	$ 145,213	$ 160,330	$ 159,530	$ 162,185	$ 147,699	$ 155,127	$ 147,250	$ 153,864	$ 147,256	$ 147,451	$ 144,138	$ -
Alford	Jackson	$ -	$ 1,145	$ 230	$ 210	$ 160	$ 110	$ 160	$ 80	$ 150	$ 140	$ 200	$ 180	$ 400	$ -	$ 543	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,025	$ 3,914
Bascom	Jackson	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Campbellton	Jackson	$ 389	$ 491	$ -	$ -	$ -	$ -	$ -	$ 504	$ 621	$ 642	$ 718	$ 683	$ 612	$ 1,662	$ 1,814	$ -	$ -	$ -	$ -	$ 816	$ 3,406	$ 1,324	$ 1,442	$ 2,800	$ 1,670	$ 3,300	$ 670	$ 4,212	$ 3,408	$ 1,670	$ -
Cottondale	Jackson	$ 4,750	$ 5,494	$ 5,059	$ 5,487	$ 5,652	$ 2,345	$ 4,989	$ 5,391	$ 4,284	$ 4,102	$ 4,814	$ 4,624	$ 6,166	$ 4,130	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Graceville	Jackson	$ 13,300	$ 13,400	$ 11,800	$ 11,700	$ 12,300	$ 9,800	$ 11,100	$ 10,000	$ 10,700	$ 11,700	$ 11,800	$ 11,200	$ 9,800	$ 11,946	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Ridge	Jackson	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Greenwood	Jackson	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Jacob City	Jackson	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Malone	Jackson	$ 2,975	$ 2,403	$ 2,640	$ 2,518	$ 2,638	$ 2,128	$ 2,270	$ 2,647	$ 4,272	$ 2,960	$ 3,877	$ 2,863	$ 3,650	$ 3,150	$ 2,690	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Marianna	Jackson	$ 37,000	$ 40,600	$ 38,900	$ 49,100	$ 48,900	$ 51,600	$ 58,900	$ 44,400	$ 68,000	$ 73,500	$ 58,600	$ 58,600	$ 45,800	$ 54,100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sneads	Jackson	$ 1,111	$ 3,936	$ 5,848	$ 2,185	$ 4,140	$ 4,057	$ 4,344	$ 4,123	$ 4,211	$ 8,370	$ 4,465	$ 4,873	$ 4,460	$ 4,608	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Monticello	Jefferson	$ 8,076	$ 8,762	$ 7,627	$ 6,722	$ 9,813	$ 9,453	$ 11,194	$ 10,013	$ 9,593	$ 10,448	$ 9,531	$ 10,589	$ 9,684	$ 10,491	$ 7,607	$ 6,038	$ 12,943	$ 9,636	$ 7,796	$ 6,741	$ 173,601	$ 198,536	$ 184,513	$ -	$ 6,875	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mayo	Lafayette	$ 1,970	$ 2,145	$ 1,685	$ 2,415	$ 2,100	$ 2,270	$ 2,715	$ 2,260	$ 2,225	$ 2,905	$ 2,905	$ 3,445	$ 5,050	$ 7,380	$ 7,420	$ 7,890	$ 9,695	$ 5,575	$ -	$ -	$ 6,019	$ 4,200	$ 5,850	$ 5,420	$ 4,150	$ 5,550	$ -	$ -	$ -	$ -	$ 5,000	$ -
Astatula	Lake	$ -	$ 2,527	$ 1,638	$ 361	$ -	$ -	$ -	$ 1,585	$ -	$ -	$ -	$ 1,675	$ 11,961	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,738	$ 2,192	$ 1,747	$ 1,276	$ 2,133	$ 2,457	$ 2,578	$ 1,000	$ 443	$ 892	$ 694
Clermont	Lake	$ 18,266	$ 18,927	$ 25,025	$ 36,739	$ 39,814	$ 42,706	$ 38,662	$ 71,309	$ 58,213	$ 68,709	$ 69,162	$ 81,680	$ 85,126	$ 98,790	$ 103,631	$ 85,610	$ 104,754	$ 82,998	$ 109,152	$ 113,140	$ 111,195	$ 126,172	$ 129,620	$ 140,411	$ 132,541	$ 160,234	$ 157,103	$ 161,849	$ 143,984	$ 144,528	$ 156,163
Eustis	Lake	$ 80,478	$ 75,838	$ 92,728	$ 105,324	$ 87,820	$ 93,993	$ 90,692	$ 86,478	$ 88,042	$ 87,246	$ 92,385	$ 83,025	$ 106,176	$ 92,837	$ 95,517	$ 111,420	$ 96,412	$ 110,666	$ 90,886	$ 112,171	$ -	$ 78,420	$ -	$ 67,973	$ 70,260	$ 104,156	$ 71,988	$ -	$ -	$ -	$ -	$ 53,775
Fruitland Park	Lake	$ 7,953	$ 7,795	$ 11,688	$ 11,729	$ 13,974	$ 12,460	$ 13,230	$ 13,848	$ 15,460	$ 13,642	$ 14,655	$ 15,823	$ 16,283	$ 22,617	$ 17,481	$ 16,403	$ 19,200	$ 13,610	$ 17,498	$ 20,410	$ 19,433	$ 22,025	$ 24,162	$ 42,940	$ (2,246)	$ 21,581	$ 23,408	$ 18,317	$ 22,141	$ 23,318	$ 30,210
Groveland	Lake	$ 4,212	$ 4,046	$ 6,713	$ 2,739	$ 3,703	$ 9,352	$ 12,260	$ 4,897	$ 10,915	$ 11,621	$ 10,528	$ 11,479	$ 15,111	$ 15,838	$ 18,848	$ -	$ 15,388	$ 17,954	$ 12,730	$ 15,892	$ 10,910	$ 23,360	$ 22,339	$ 23,857	$ 25,079	$ 28,017	$ 31,923	$ 20,349	$ -	$ -	$ -	$ -
Howey-in-the-Hills	Lake	$ 3,026	$ 4,140	$ 4,397	$ 5,195	$ 4,757	$ 4,032	$ 5,317	$ 5,278	$ 4,276	$ 26,792	$ 256,415	$ 239,045	$ 2,857	$ 3,942	$ 2,795	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,865	$ 4,128	$ 3,833	$ 4,211	$ 3,270	$ 2,609	$ 3,238	$ 3,925	$ 4,585
Lady Lake	Lake	$ 12,700	$ 13,311	$ 14,189	$ 24,593	$ 30,444	$ 21,383	$ 20,988	$ 33,009	$ 33,375	$ 33,596	$ 35,921	$ 39,609	$ 39,523	$ 43,675	$ 49,353	$ 50,880	$ 53,331	$ 57,462	$ 57,085	$ 57,463	$ 49,142	$ 51,151	$ 49,067	$ 48,429	$ 49,976	$ 51,874	$ 47,852	$ 48,190	$ 48,966	$ 51,680	$ 656
Leesburg	Lake	$ 125,547	$ 136,604	$ 147,137	$ 168,841	$ 176,253	$ 163,491	$ 157,271	$ 173,045	$ 182,343	$ 177,101	$ 135,985	$ 158,883	$ 190,489	$ 207,191	$ 226,396	$ 216,957	$ 208,203	$ 196,217	$ 194,499	$ 195,691	$ 199,222	$ 208,678	$ 203,751	$ 205,591	$ 195,834	$ 194,480	$ 186,457	$ 172,703	$ 2,205	$ 476	$ 28
Mascotte	Lake	$ 3,493	$ 6,766	$ 6,595	$ 9,812	$ 8,881	$ 9,210	$ 7,694	$ 8,520	$ 6,806	$ 13,935	$ 9,426	$ 12,969	$ 16,250	$ 6,324	$ 13,106	$ 12,408	$ 7,954	$ 9,559	$ 10,241	$ 12,484	$ 13,853	$ 12,704	$ 14,475	$ 12,115	$ 13,229	$ 9,607	$ 16,067	$ 13,865	$ 3,282	$ -	$ -	$ -
Minneola	Lake	$ -	$ 7,004	$ -	$ 17,945	$ 13,680	$ 5,969	$ 10,349	$ 5,005	$ 10,157	$ 9,735	$ 17,558	$ 19,521	$ -	$ 18,968	$ 19,900	$ -	$ -	$ 26,078	$ 38,053	$ -	$ 38,942	$ 49,607	$ 49,730	$ 52,702	$ 53,915	$ 52,659	$ 52,065	$ 62,629	$ 58,813	$ 71,804	$ -
Montverde	Lake	$ 467	$ 2,762	$ 2,057	$ 1,476	$ 1,460	$ 1,422	$ 1,396	$ 1,454	$ 805	$ 840	$ 1,186	$ 1,729	$ 1,967	$ 1,641	$ 4,398	$ 4,608	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mount Dora	Lake	$ 17,884	$ 24,027	$ 10,217	$ 15,861	$ 18,378	$ 42,738	$ 38,273	$ 38,664	$ 40,375	$ 4,086	$ 17,456	$ 28,186	$ 31,491	$ 35,552	$ -	$ 37,532	$ 28,310	$ 30,608	$ 27,350	$ 28,678	$ 23,271	$ 22,014	$ 21,976	$ 25,756	$ 25,939	$ 23,808	$ 24,138	$ 33,339	$ 25,038	$ 27,766	$ 44,260
Tavares	Lake	$ 11,776	$ 11,742	$ 12,426	$ 27,143	$ 26,896	$ 34,351	$ 30,242	$ 32,009	$ 34,184	$ 36,994	$ 36,116	$ 39,095	$ 35,136	$ 35,963	$ 40,119	$ 44,723	$ 43,541	$ 45,079	$ 45,611	$ 45,394	$ 46,343	$ 45,512	$ 44,569	$ 48,191	$ 46,507	$ 50,995	$ 44,388	$ 44,383	$ 44,795	$ 43,397	$ 44,653
Umatilla	Lake	$ 5,991	$ 4,887	$ 3,578	$ 5,827	$ 4,415	$ 6,330	$ 4,163	$ 4,307	$ 3,573	$ 5,749	$ 7,087	$ 6,590	$ 7,136	$ 5,625	$ 6,341	$ 5,775	$ 5,735	$ 5,212	$ 6,038	$ 6,678	$ 6,251	$ 6,414	$ 6,461	$ 7,384	$ 6,647	$ 12,356	$ 6,482	$ 5,394	$ 7,040	$ 1,261	$ -
Bonita Springs	Lee	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,981	$ 18,963	$ 24,904	$ 41,462	$ 34,912	$ 28,611	$ 63,815	$ 25,695	$ 58,523	$ 40,400	$ 39,206	$ 36,571	$ 30,874	$ 35,586	$ 34,275	$ 35,399	$ 34,139	$ 33,979	$ 35,690	$ 36,315	$ 34,839	$ 37,175	$ 33,177	$ 33,763
Cape Coral	Lee	$ 305,153	$ 496,293	$ 439,960	$ 483,188	$ 530,035	$ 507,777	$ 517,897	$ 519,875	$ 536,144	$ 634,087	$ 284,053	$ 600,039	$ 783,811	$ 756,397	$ 779,494	$ 770,638	$ 841,320	$ 870,175	$ 860,412	$ 874,662	$ 777,667	$ 769,430	$ 916,554	$ 823,928	$ 895,658	$ 772,131	$ 896,290	$ 1,027,965	$ 726,064	$ 716,670	$ 524,409
Estero	Lee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,242	$ 22,640	$ 22,028	$ 22,561	$ 23,047	$ 19,624	$ 20,919	$ 20,997	$ 32,508	$ -
Fort Myers	Lee	$ 1,188,758	$ 1,207,871	$ 1,259,895	$ 1,251,169	$ 1,242,068	$ 1,238,529	$ 1,208,344	$ 1,248,859	$ 1,325,246	$ 1,320,658	$ 1,331,549	$ 1,454,310	$ 1,769,394	$ 1,943,462	$ 1,998,039	$ 1,700,150	$ 1,628,537	$ 1,610,355	$ 1,512,010	$ 1,704,458	$ 1,793,778	$ 1,846,052	$ 2,056,561	$ 2,225,678	$ 2,404,177	$ 2,470,388	$ 2,702,307	$ 2,778,895	$ 2,373,434	$ 2,599,688	$ 3,401,044
Fort Myers Beach	Lee	$ -	$ -	$ -	$ 2,230	$ 3,467	$ 6,359	$ 6,852	$ 2,978	$ 4,422	$ 4,583	$ 4,529	$ 7,857	$ 5,476	$ 6,997	$ 9,169	$ -	$ -	$ -	$ 11,593	$ 10,311	$ 10,894	$ 10,179	$ 9,402	$ 6,572	$ 6,170	$ 7,159	$ 4,202	$ 3,701	$ 4,159	$ 2,961	$ 3,149
Sanibel	Lee	$ 224,612	$ 230,782	$ 235,528	$ 249,431	$ 245,147	$ 239,565	$ 244,931	$ 247,475	$ 264,176	$ 262,412	$ 247,385	$ 269,360	$ 270,044	$ 282,853	$ 277,184	$ 290,066	$ 293,393	$ 291,305	$ 290,214	$ 289,220	$ 284,903	$ 284,521	$ 294,163	$ 283,506	$ 291,040	$ 291,847	$ 279,820	$ 272,045	$ 264,144	$ 315,945	$ 200,756
Tallahassee	Leon	$ 925,900	$ 1,083,000	$ 325,000	$ 1,114,000	$ 1,261,000	$ 1,145,000	$ 1,309,000	$ 1,368,000	$ 1,390,000	$ -	$ 1,511,000	$ 1,619,000	$ 1,677,000	$ 1,677,000	$ 1,820,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bronson	Levy	$ 831	$ 852	$ 871	$ 1,013	$ 944	$ 1,117	$ 364	$ 1,656	$ 1,403	$ 1,601	$ 1,644	$ 931	$ -	$ -	$ 1,615	$ -	$ 4,334	$ 4,098	$ 2,800	$ 2,577	$ 2,852	$ 2,875	$ 2,218	$ 2,880	$ 1,872	$ 1,775	$ 2,480	$ 5,493	$ 5,725	$ 7,215	$ 5,570
Cedar Key	Levy	$ 4,754	$ 4,391	$ 4,726	$ 4,500	$ 5,175	$ 5,226	$ 5,365	$ 4,932	$ 4,875	$ 4,860	$ 5,211	$ 5,193	$ 5,714	$ 6,023	$ 6,459	$ 6,489	$ 6,891	$ 7,071	$ 6,553	$ 6,366	$ 6,257	$ 4,279	$ 4,475	$ 4,925	$ 8,675	$ 5,225	$ 5,125	$ 6,455	$ 6,264	$ 6,154	$ 7,645
Chiefland	Levy	$ 9,145	$ -	$ 10,037	$ 14,581	$ 11,838	$ 15,202	$ 13,513	$ 14,702	$ 12,107	$ 16,176	$ 13,753	$ 14,205	$ 15,433	$ -	$ -	$ -	$ -	$ 15,042	$ 15,497	$ 15,055	$ 14,886	$ 11,818	$ 12,748	$ 12,530	$ 11,954	$ 12,129	$ 14,386	$ 12,260	$ 11,660	$ 12,089	$ 12,786
Inglis	Levy	$ 2,204	$ 6,149	$ 2,067	$ 4,088	$ 4,665	$ 4,524	$ 3,651	$ 3,781	$ 4,153	$ 3,371	$ 3,810	$ 4,217	$ 3,963	$ 4,181	$ 4,241	$ -	$ -	$ 8,626	$ 9,875	$ 8,205	$ 8,501	$ 7,523	$ 9,743	$ 7,860	$ 8,143	$ 7,922	$ 6,905	$ 8,727	$ 10,445	$ 10,020	$ 7,700
Otter Creek	Levy	$ 18	$ -	$ 53	$ 30	$ -	$ 8	$ 315	$ -	$ 8	$ 68	$ 68	$ 550	$ 918	$ 208	$ 60	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Williston	Levy	$ 12,220	$ 11,673	$ 13,151	$ 12,269	$ 13,387	$ 14,450	$ 10,899	$ 10,275	$ 12,207	$ 12,652	$ 13,949	$ 22,773	$ 22,677	$ 23,692	$ 24,303	$ 25,657	$ 23,756	$ -	$ 26,006	$ 22,313	$ 19,985	$ 24,130	$ 23,442	$ 25,152	$ 23,587	$ 22,689	$ 17,905	$ 21,351	$ 21,279	$ 18,715	$ 22,715
Yankeetown	Levy	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bristol	Liberty	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Greenville	Madison	$ 10,433	$ 7,481	$ 8,380	$ 7,807	$ 8,672	$ 6,790	$ 8,019	$ 6,731	$ 4,337	$ 6,816	$ 6,436	$ 6,582	$ 5,223	$ 6,744	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lee	Madison	$ 228	$ 517	$ 551	$ 478	$ 577	$ 269	$ 301	$ 400	$ 415	$ 398	$ 377	$ 141	$ 502	$ 355	$ -	$ -	$ 180	$ 336	$ 375	$ 687	$ 2,395	$ 1,014	$ 1,493	$ 1,571	$ 1,312	$ 1,561	$ 844	$ 1,414	$ 2,337	$ 1,100	$ 1,225
Madison	Madison	$ 19,185	$ 18,039	$ 13,416	$ 20,650	$ 18,683	$ 18,517	$ 18,812	$ 17,997	$ 18,956	$ 17,953	$ 19,270	$ 18,567	$ 19,295	$ 15,416	$ 25,043	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,848	$ -	$ -	$ -	$ -	$ -	$ -
Anna Maria	Manatee	$ 18,105	$ 19,071	$ 21,893	$ 24,438	$ 26,424	$ 25,248	$ 24,655	$ 22,828	$ 20,461	$ 19,740	$ 21,425	$ -	$ 3,810	$ 4,217	$ 3,963	$ 4,181	$ 4,241	$ -	$ -	$ 8,626	$ 9,875	$ 8,205	$ 8,501	$ 7,523	$ 9,743	$ 7,860	$ 8,143	$ 7,922	$ 6,905	$ 8,727	$ 10,445	$ 10,020	$ 7,700
Bradenton	Manatee	$ 89,995	$ 48,750	$ 113,065	$ 121,325	$ 115,259	$ 213,952	$ 191,911	$ 408,165	$ 419,712	$ 439,315	$ 293,320	$ 258,862	$ 236,847	$ 255,610	$ 188,894	$ 3,119,268	$ 233,997	$ -	$ -	$ 230,367	$ 223,253	$ 223,352	$ 224,166	$ 222,589	$ 214,175	$ 199,607	$ 151,061	$ 184,906	$ 190,812	$ 181,556	$ 167,236	$ 171,577
Bradenton Beach	Manatee	$ 14,225	$ 9,495	$ 13,406	$ 26,349	$ 25,741	$ 27,519	$ 29,771	$ 27,688	$ 52,317	$ 15,568	$ 30,189	$ 29,248	$ 29,584	$ 30,488	$ 29,855	$ 28,919	$ -	$ 56,127	$ 49,329	$ 64,631	$ 71,461	$ 52,950	$ 50,839	$ 70,641	$ 64,107	$ 185,203	$ 179,542	$ 147,376	$ 175,929	$ 174,897	$ 176,323
Holmes Beach	Manatee	$ 16,303	$ 15,699	$ 28,398	$ 19,590	$ 17,621	$ 16

Summary of Reported Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 1993 - 2023

Municipality	County	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Virginia Gardens	Miami-Dade	$ 35,954	$ 33,993	$ 32,343	$ 40,645	$ 51,071	$ 51,654	$ 39,605	$ 59,435	$ 49,029	$ 60,565	$ 58,340	$ 64,400	$ 64,054	$ 65,059	$ 62,838	$ 66,873	$ 63,005	$ 77,854	$ 75,825	$ 74,182	$ 83,958	$ 63,512	$ 58,937	$ 59,298	$ 50,841	$ 48,521	$ 54,370	$ 52,379	$ 19,942	$ 63,825	$ 54,860
West Miami	Miami-Dade	$ 36,939	$ 32,467	$ 28,715	$ 30,531	$ -	$ 38,658	$ 41,464	$ 38,934	$ 40,106	$ 38,264	$ 52,421	$ 39,570	$ 59,100	$ 43,709	$ 44,113	$ 29,350	$ 46,405	$ 20,997	$ 33,653	$ 36,185	$ 34,458	$ 31,677	$ 57,570	$ 33,649	$ 26,218	$ 42,538	$ 31,976	$ 55,394	$ 43,115	$ 44,904	$ 46,405
Islamorada	Monroe	$ -	$ -	$ -	$ -	$ -	$ 6,174	$ 35,524	$ 24,497	$ 33,028	$ 24,792	$ 37,393	$ 32,647	$ 29,676	$ 27,534	$ 38,873	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 37,425	$ 34,442	$ 31,716	$ 32,850	$ 33,616	$ 21,354
Key Colony Beach	Monroe	$ 479	$ 57,034	$ 20,994	$ 19,059	$ 18,544	$ 17,255	$ 29,565	$ 42,319	$ 35,421	$ 16,794	$ 28,405	$ 93,529	$ 22,335	$ 206,699	$ 198,431	$ 205,149	$ 241,009	$ 213,230	$ 200,172	$ 186,889	$ 230,274	$ 207,778	$ 304,877	$ 351,291	$ 190,247	$ 423,879	$ 382,056	$ 361,982	$ -	$ 563,323	$ 497,922
Key West	Monroe	$ 516,337	$ 702,467	$ 702,728	$ 735,256	$ 701,365	$ 792,049	$ 753,836	$ 841,027	$ 833,668	$ 876,045	$ 936,554	$ 1,031,474	$ 1,098,324	$ 1,087,128	$ 1,182,084	$ 1,237,103	$ 1,168,581	$ 1,165,106	$ 1,236,140	$ 1,313,459	$ 1,247,844	$ 1,301,970	$ 1,317,902	$ 1,335,514	$ 1,366,519	$ 1,313,225	$ 1,353,929	$ 9,357,322	$ 1,412,601	$ 1,318,571	$ 725,973
Layton	Monroe	$ -	$ -	$ -	$ -	$ 2,028	$ 2,637	$ 1,512	$ 2,880	$ 2,732	$ 3,473	$ 3,953	$ 3,452	$ 3,380	$ 5,001	$ 1,065	$ 1,970	$ 1,140	$ 2,236	$ 2,098	$ 3,548	$ 4,505	$ 1,975	$ 1,947	$ 3,248	$ 1,069	$ 634	$ 992	$ 1,109	$ -	$ 2,307	$ 1,576
Marathon	Monroe	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,604	$ 44,526	$ 46,485	$ 17,021	$ 46,633	$ 46,432	$ 59,129	$ 45,507	$ -	$ 27,252	$ 45,115	$ 47,169	$ 40,235	$ 39,419	$ 42,006	$ 38,023	$ 47,412	$ 44,139	$ 50,556	$ 46,655	$ 43,049	$ 32,875	$ 48,298	$ 52,506
Callahan	Nassau	$ -	$ 4,116	$ 6,921	$ 4,973	$ 4,690	$ 4,530	$ 4,443	$ 3,619	$ 4,546	$ -	$ 6,544	$ 3,378	$ 11,292	$ 2,937	$ 22,388	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fernandina Beach	Nassau	$ 42,878	$ 50,881	$ 43,896	$ 101,638	$ 32,750	$ 76,549	$ 72,960	$ 73,316	$ 87,728	$ 81,112	$ 106,237	$ 31,452	$ 82,405	$ 93,129	$ 96,534	$ 113,624	$ 116,448	$ 110,739	$ 118,783	$ 143,270	$ 163,931	$ 154,489	$ 156,515	$ 162,323	$ 152,537	$ 178,922	$ 142,466	$ 190,265	$ 199,210	$ 182,476	$ 223,253
Hilliard	Nassau	$ -	$ 1,789	$ 2,830	$ 11,925	$ 11,615	$ 12,837	$ 16,416	$ 18,405	$ 17,394	$ 18,225	$ 20,561	$ 21,322	$ 24,103	$ 26,933	$ 23,098	$ 23,596	$ 23,738	$ 24,901	$ 26,828	$ 43,670	$ 25,100	$ 22,710	$ 26,535	$ 25,810	$ 27,892	$ 25,157	$ 25,854	$ 26,874	$ 25,625	$ 25,177	$ 28,293
Cinco Bayou	Okaloosa	$ 6,834	$ 7,354	$ 5,592	$ 6,941	$ 7,550	$ 6,693	$ 8,040	$ 5,854	$ 6,435	$ 6,632	$ 6,920	$ 7,556	$ 7,508	$ 6,631	$ 8,966	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,300	$ 7,786	$ 5,967	$ 5,565	$ 4,800	$ 4,780	$ 5,115	$ 3,720
Crestview	Okaloosa	$ 55,545	$ 56,538	$ 69,298	$ 94,460	$ 91,823	$ 115,697	$ 109,785	$ 97,642	$ 108,696	$ 114,129	$ 100,784	$ 117,067	$ 164,424	$ 154,476	$ -	$ -	$ 134,850	$ 146,006	$ 140,270	$ 157,022	$ 141,337	$ 152,192	$ 125,681	$ 128,334	$ 121,731	$ 133,157	$ 126,673	$ 126,123	$ 117,474	$ 209,935	$ 191,782	$ 95,742
Destin	Okaloosa	$ 107,938	$ 113,733	$ 118,444	$ 135,727	$ 149,398	$ 136,991	$ 146,902	$ 174,930	$ 170,662	$ 186,186	$ 153,267	$ 170,283	$ 186,419	$ 203,848	$ 99,626	$ 177,363	$ 164,173	$ 158,209	$ 160,081	$ 157,410	$ 168,439	$ 183,229	$ 170,457	$ 166,317	$ 143,231	$ 140,392	$ 138,563	$ 132,649	$ 190,151	$ 100,032	$ 119,214
Fort Walton Beach	Okaloosa	$ 174,601	$ 168,643	$ 152,546	$ 175,580	$ 192,801	$ 171,742	$ 198,964	$ 200,413	$ 212,835	$ 212,617	$ 203,245	$ 198,300	$ 220,900	$ 215,859	$ 213,213	$ 236,080	$ 210,421	$ 211,570	$ 193,905	$ 197,852	$ 172,636	$ 208,634	$ 173,100	$ 166,166	$ 192,219	$ 156,666	$ 183,186	$ 188,204	$ 167,959	$ 149,169	$ 107,598
Laurel Hill	Okaloosa	$ -	$ -	$ -	$ -	$ 1,240	$ 1,304	$ 1,441	$ 1,283	$ 1,405	$ 1,319	$ 864	$ 640	$ 920	$ 1,521	$ 2,055	$ 2,384	$ 428	$ 383	$ 1,654	$ 787	$ -	$ -	$ 1,083	$ 1,010	$ 1,072	$ 1,125	$ 1,011	$ -	$ 1,059	$ 1,177	$ 959
Mary Esther	Okaloosa	$ 140,170	$ 141,904	$ 166,860	$ 172,835	$ 155,018	$ 161,274	$ 155,005	$ 167,166	$ 158,611	$ 133,376	$ 149,048	$ 138,373	$ 183,661	$ 197,877	$ 170,549	$ -	$ -	$ -	$ 124,096	$ 137,567	$ 153,215	$ 24,816	$ 144,675	$ 135,313	$ 128,449	$ 123,037	$ 121,656	$ 115,303	$ 112,492	$ 109,418	$ 97,798	$ 115,117
Niceville	Okaloosa	$ 73,945	$ 62,255	$ 74,253	$ 80,427	$ 74,448	$ 85,739	$ 73,422	$ 82,395	$ 68,535	$ 70,543	$ 77,267	$ 92,888	$ 97,636	$ 83,379	$ -	$ 87,859	$ 80,446	$ 75,661	$ 82,256	$ 77,943	$ 92,427	$ 84,177	$ 94,616	$ 97,831	$ 82,841	$ 103,759	$ 105,100	$ 102,506	$ 103,825	$ 112,624	$ 107,142
Shalimar	Okaloosa	$ -	$ 7,659	$ 8,892	$ 8,768	$ 8,108	$ 8,175	$ 5,001	$ 8,454	$ 11,152	$ 8,427	$ 8,695	$ 11,415	$ 8,585	$ 9,362	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,462	$ 13,336	$ 12,128	$ 9,718	$ 9,928	$ 9,728	$ 9,483
Valparaiso	Okaloosa	$ 35,247	$ 39,109	$ 32,324	$ 40,364	$ 35,767	$ 37,865	$ 41,003	$ 36,521	$ 39,979	$ 38,968	$ 28,370	$ 35,417	$ 51,879	$ 48,973	$ 49,144	$ 34,667	$ 39,230	$ 43,578	$ -	$ -	$ 36,520	$ 37,162	$ 29,765	$ 25,831	$ 35,882	$ 34,370	$ 31,750	$ 25,048	$ 16,579	$ 23,467	$ 29,691	$ 20,974
Okeechobee	Okeechobee	$ 36,029	$ 40,246	$ 39,269	$ 50,928	$ 46,646	$ 47,891	$ 53,514	$ 52,237	$ 57,054	$ 46,946	$ 59,093	$ 41,617	$ 59,183	$ 73,512	$ 61,634	$ -	$ 71,827	$ 70,227	$ 73,660	$ 69,877	$ 70,022	$ 69,215	$ 74,812	$ 76,208	$ 78,212	$ 71,230	$ 73,537	$ 70,387	$ 73,424	$ 81,440	$ 73,981
Apopka	Orange	$ 74,360	$ 89,795	$ 35,872	$ 98,911	$ 101,382	$ 104,972	$ 115,532	$ 119,007	$ 122,851	$ 132,338	$ 146,585	$ 165,867	$ 174,968	$ 205,129	$ 216,226	$ 228,941	$ 220,653	$ 207,956	$ 212,672	$ 172,648	$ 198,666	$ 187,081	$ 195,781	$ 180,681	$ 316,830	$ 148,328	$ 247,904	$ 130,451	$ 290,095	$ 236,249	$ 377,292
Bay Lake	Orange	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 21	$ -	$ -	$ 34	$ 38	$ 38	$ 5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 67	$ 30	$ 33
Belle Isle	Orange	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,043	$ 14,910	$ 13,148	$ -	$ -	$ 11,118	$ 15,045	$ 15,534	$ 14,873	$ 18,019	$ 14,591	$ 18,079	$ 17,143	$ 15,576	$ 17,046	$ 19,277
Belleview	Marion	$ 62,288	$ 21,646	$ 7,314	$ 9,972	$ -	$ 15,803	$ 7,736	$ 12,792	$ 9,330	$ -	$ 17,029	$ 18,044	$ 19,245	$ 19,143	$ 12,156	$ 17,988	$ 15,736	$ 12,480	$ 17,462	$ 16,761	$ 16,099	$ 20,606	$ 16,341	$ 15,127	$ 18,298	$ 18,720	$ 17,342	$ 17,822	$ 15,668	$ 24,501	$ 11,607
Edgewood	Orange	$ 18,339	$ 19,192	$ 21,176	$ 20,228	$ 31,935	$ -	$ 42,102	$ 26,750	$ 30,433	$ 22,732	$ 25,348	$ 22,227	$ -	$ 36,534	$ 39,145	$ -	$ 37,208	$ 35,739	$ 46,595	$ 32,511	$ 34,884	$ 34,052	$ 36,808	$ 37,074	$ 37,845	$ 34,889	$ 35,958	$ 36,682	$ 39,753	$ 36,265	$ 39,063
Lake Buena Vista	Orange	$ -	$ -	$ -	$ -	$ -	$ 2,392	$ 2,265	$ 3,303	$ 1,251	$ 16	$ 21	$ 23	$ 26	$ 25	$ 11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,881	$ 28
Maitland	Orange	$ 104,770	$ 108,576	$ 119,954	$ 174,393	$ 144,067	$ 145,423	$ -	$ 137,783	$ 138,497	$ 135,791	$ 152,677	$ 169,277	$ 165,835	$ 176,273	$ 195,886	$ 190,376	$ 197,334	$ 195,973	$ 217,351	$ 217,084	$ 222,030	$ 222,410	$ 249,326	$ 282,046	$ 303,699	$ 316,826	$ 342,688	$ 338,820	$ 324,508	$ 249,486	$ 270,586
Oakland	Orange	$ 500	$ 550	$ -	$ 3,873	$ -	$ -	$ 2,224	$ 5,477	$ 9,159	$ 7,317	$ 9,658	$ 11,681	$ 14,274	$ 18,835	$ -	$ -	$ -	$ 16,981	$ 18,615	$ 15,283	$ -	$ -	$ -	$ 16,275	$ 10,211	$ 13,197	$ 17,722	$ 15,104	$ 14,043	$ 14,317	$ 19,570
Ocoee	Orange	$ 123,162	$ 134,243	$ 110,337	$ 149,542	$ 236,339	$ 246,784	$ 282,395	$ 320,934	$ 361,442	$ 401,388	$ 394,364	$ 383,995	$ 404,062	$ 446,312	$ 428,563	$ 442,039	$ 428,227	$ 445,380	$ 413,648	$ 398,117	$ 399,704	$ 386,345	$ 404,805	$ 394,284	$ 338,746	$ 347,366	$ 375,324	$ 437,741	$ 514,229	$ 558,195	$ 594,994
Orlando	Orange	$ 3,482,987	$ 3,550,598	$ 3,724,288	$ 4,014,456	$ 4,281,230	$ 4,386,423	$ 4,447,629	$ 4,680,196	$ 5,101,806	$ 5,473,964	$ 5,513,725	$ 5,505,669	$ 6,456,638	$ 7,440,334	$ 7,969,929	$ 8,228,033	$ 8,147,487	$ 8,272,742	$ 8,296,804	$ 8,127,299	$ 8,604,744	$ 8,101,419	$ 8,434,995	$ 9,741,683	$ 9,948,074	$ 9,774,170	$ 9,879,688	$ 10,448,288	$ 9,788,210	$ 9,863,724	$ 10,378,552
Windermere	Orange	$ 6,343	$ 3,552	$ 3,814	$ 6,445	$ -	$ 6,785	$ 4,162	$ 5,421	$ 4,338	$ 7,984	$ 3,299	$ 8,490	$ 7,372	$ 7,547	$ 3,755	$ 11,418	$ 11,736	$ 13,032	$ 11,893	$ 11,653	$ 9,865	$ 9,323	$ 9,747	$ 8,637	$ 7,490	$ 8,967	$ 8,067	$ 9,639	$ 10,513	$ 9,831	$ 9,871
Winter Garden	Orange	$ 25,182	$ 22,608	$ 57,265	$ 85,763	$ 82,663	$ 80,252	$ 75,327	$ 102,297	$ 130,479	$ 128,184	$ 152,576	$ 157,558	$ 177,743	$ 174,768	$ 189,259	$ 206,343	$ 228,320	$ 203,056	$ 142,891	$ 216,115	$ 189,172	$ 209,938	$ 229,132	$ 204,322	$ 203,452	$ 257,642	$ 249,981	$ 245,645	$ 244,340	$ 232,044	$ 262,084
Winter Park	Orange	$ 333,013	$ 207,779	$ 313,813	$ 316,139	$ 301,986	$ 323,034	$ 308,240	$ 312,373	$ 307,059	$ 303,583	$ 324,187	$ 416,046	$ 433,085	$ 463,881	$ 437,216	$ -	$ 445,868	$ 454,610	$ 480,690	$ 470,740	$ 478,577	$ 494,438	$ 496,973	$ 484,845	$ 473,755	$ 466,792	$ 462,601	$ 465,358	$ 430,553	$ 375,494	$ 343,718
Kissimmee	Osceola	$ 191,944	$ 239,000	$ 245,000	$ 268,000	$ 281,000	$ 292,000	$ 233,000	$ 184,000	$ 305,000	$ 282,000	$ 227,000	$ 145,000	$ 263,000	$ 200,000	$ 243,493	$ 203,000	$ 168,000	$ 177,000	$ 200,000	$ 194,000	$ 165,000	$ 213,000	$ 176,000	$ 200,816	$ 292,320	$ 271,232	$ 265,643	$ 269,650	$ 285,690	$ 197,832	$ 275,495
St. Cloud	Osceola	$ 46,840	$ 47,208	$ 48,369	$ 50,297	$ 69,610	$ 77,004	$ 85,937	$ 83,493	$ 85,951	$ 91,787	$ 104,921	$ 112,754	$ 147,243	$ 171,458	$ 223,932	$ 204,368	$ 199,215	$ 177,696	$ 184,287	$ 197,233	$ 194,556	$ 209,477	$ 230,999	$ 239,626	$ 210,501	$ 239,619	$ 192,417	$ 167,684	$ 226,839	$ 332,469	$ 298,047
Atlantis	Palm Beach	$ 22,583	$ 23,272	$ 34,403	$ 33,825	$ 37,277	$ 37,129	$ 38,550	$ 38,209	$ 38,023	$ 43,445	$ 44,342	$ 45,546	$ 49,054	$ 55,716	$ 61,713	$ 70,010	$ 73,031	$ 81,691	$ 91,649	$ 86,281	$ 94,762	$ 95,012	$ 111,691	$ 115,714	$ 127,798	$ 160,387	$ 122,648	$ 110,884	$ 89,150	$ 50,334	$ 74,784
Belle Glade	Palm Beach	$ 71,379	$ 75,345	$ 83,634	$ 105,428	$ 105,860	$ 108,570	$ 108,949	$ 104,021	$ 106,198	$ 106,198	$ 125,158	$ 112,160	$ 123,188	$ 108,945	$ 138,981	$ 113,220	$ 133,202	$ 142,588	$ 135,547	$ 158,522	$ 143,254	$ 159,541	$ 149,487	$ 154,223	$ 147,707	$ 154,994
Boca Raton	Palm Beach	$ 965,873	$ 941,271	$ 949,062	$ 1,075,462	$ 997,683	$ 1,021,889	$ 1,024,659	$ 1,086,291	$ 1,136,067	$ 1,169,553	$ 1,439,195	$ 1,321,251	$ 1,478,117	$ 1,398,789	$ 1,480,926	$ 1,509,960	$ 1,436,741	$ 1,468,825	$ 1,501,132	$ 1,508,734	$ 1,584,612	$ 1,574,299	$ 1,631,200	$ 1,655,840	$ 1,621,330	$ 1,644,694	$ 1,799,929	$ 1,705,627	$ 1,670,827	$ 1,633,523	$ 1,304,411
Boynton Beach	Palm Beach	$ 586,525	$ 602,685	$ 894,043	$ 926,634	$ 938,344	$ 1,031,354	$ 1,059,931	$ 1,139,713	$ 1,256,035	$ 1,285,425	$ 1,212,349	$ 1,420,793	$ 1,276,993	$ 1,378,492	$ 1,337,364	$ 1,429,056	$ 1,402,576	$ 1,336,656	$ 1,391,571	$ 1,363,457	$ 1,350,132	$ 1,432,258	$ 1,594,879	$ 1,639,756	$ 1,662,205	$ 1,753,678	$ 1,966,141	$ 1,863,221	$ 1,505,597	$ 1,553,542	$ 1,595,185
Briny Breezes	Palm Beach	$ 8,222	$ 4,285	$ 6,542	$ 6,335	$ 5,422	$ 5,289	$ 5,598	$ 10,223	$ 5,974	$ 5,617	$ 6,801	$ 5,869	$ 6,076	$ 6,184	$ 8,998	$ 5,910	$ 5,378	$ 5,376	$ -	$ 4,643	$ 1,917	$ 4,737	$ 6,841	$ 2,672	$ 3,903	$ 5,265	$ 4,222	$ 3,596	$ -	$ 4,764	$ 4,551
Cloud Lake	Palm Beach	$ 6,846	$ 5,016	$ 5,869	$ 6,948	$ -	$ 9,132	$ 6,089	$ 7,074	$ 5,059	$ 5,793	$ 6,649	$ 6,902	$ 5,735	$ 375	$ 6,178	$ 5,783	$ 5,204	$ 5,334	$ 5,780	$ 5,649	$ 613	$ 675	$ 650	$ 650	$ 450	$ 675	$ 352	$ 1,025	$ 525	$ 475	$ -
Delray Beach	Palm Beach	$ 376,000	$ 380,000	$ 387,029	$ 494,856	$ 500,329	$ 533,616	$ 554,798	$ 593,351	$ 611,136	$ 607,877	$ 643,694	$ 673,975	$ 719,588	$ 788,288	$ 746,133	$ 752,238	$ 789,705	$ 616,881	$ 702,393	$ 700,100	$ 748,768	$ 737,231	$ 786,579	$ 839,208	$ 911,668	$ 890,153	$ 1,006,428	$ 902,895	$ 891,645	$ 989,220	$ 944,861
Glen Ridge	Palm Beach	$ 10,095	$ 7,636	$ -	$ -	$ -	$ 6,979	$ 4,050	$ 5,486	$ -	$ 10,531	$ 2,065	$ -	$ 332	$ 9,844	$ 9,383	$ 6,526	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,166	$ 5,272
Golf	Palm Beach	$ 13,886	$ 10,773	$ 8,672	$ 13,418	$ 10,562	$ 11,960	$ 10,792	$ 13,078	$ 12,159	$ 13,029	$ 11,495	$ 12,554	$ 13,476	$ 13,729	$ 14,395	$ 13,236	$ 15,205	$ 11,752	$ 8,645	$ 12,393	$ 9,308	$ 21,555	$ 19,107	$ 17,390	$ 23,951	$ 22,377	$ 20,891	$ -	$ -	$ 34,296	$ 25,083
Greenacres	Palm Beach	$ 102,570	$ 90,178	$ 129,765	$ 136,963	$ 153,978	$ 169,799	$ 185,746	$ 189,881	$ 191,765	$ 202,457	$ 241,577	$ 253,475	$ 258,680	$ 280,383	$ 283,671	$ 306,977	$ 212,124	$ 223,265	$ 226,456	$ 229,358	$ 251,225	$ 255,726	$ 267,372	$ 259,650	$ 278,617	$ 305,731	$ 337,709	$ 322,668	$ 350,783	$ 334,155	$ 348,397
Gulf Stream	Palm Beach	$ 18,407	$ 14,318	$ 16,530	$ 13,314	$ 21,270	$ 17,513	$ 18,575	$ 21,931	$ 20,205	$ 25,229	$ 20,882	$ 23,708	$ 24,835	$ 25,174	$ 22,771	$ 14,633	$ 16,402	$ 17,952	$ 18,707	$ 15,204	$ 20,222	$ 17,351	$ 14,797	$ 13,341	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Haverhill	Palm Beach	$ 14,285	$ 9,753	$ 5,982	$ 14,741	$ 11,946	$ 17,165	$ 11,631	$ 19,234	$ 14,768	$ 14,285	$ 15,101	$ -	$ 5,896	$ 25,383	$ -	$ -	$ -	$ -	$ -	$ 3,689	$ -	$ 3,447	$ 7,804	$ 9,323	$ 8,419	$ 8,528	$ 8,757	$ 8,474	$ 9,206	$ 10,620	$ 8,632
Highland Beach	Palm Beach	$ 13,789	$ 18,170	$ 22,777	$ 18,635	$ 12,945	$ 7,262	$ 4,480	$ 5,046	$ 411,463	$ 4,345	$ 2,695	$ 3,130	$ 396,994	$ 2,983	$ 2,031	$ -	$ -	$ 1,302	$ 1,339	$ 1,539	$ 1,576	$ 1,739	$ -	$ 1,551	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hypoluxo	Palm Beach	$ 27,059	$ 26,864	$ 6,985	$ 8,401	$ 6,999	$ 54,939	$ 30,932	$ 172,213	$ 37,897	$ 43,080	$ 45,646	$ 38,311	$ 39,895	$ 31,240	$ 30,018	$ 31,795	$ 16,151	$ 16,613	$ 14,799	$ 13,997	$ 14,027	$ 13,743	$ 17,035	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Juno Beach	Palm Beach	$ 11,006	$ 18,937	$ 37,201	$ 39,782	$ 40,014	$ 42,620	$ 47,999	$ 48,996	$ 47,112	$ 48,622	$ 49,340	$ 58,143	$ 57,407	$ 58,254	$ 59,551	$ 67,561	$ 53,616	$ 56,692	$ 57,372	$ 58,512	$ 57,010	$ 59,807	$ 57,413	$ 60,050	$ 62,379	$ 64,346	$ 60,513	$ 65,414	$ 69,660	$ 70,901	$ 69,534
Jupiter	Palm Beach	$ 157,000	$ 164,130	$ 255,962	$ 272,512	$ 295,174	$ 318,211	$ 336,560	$ 365,242	$ 394,025	$ 424,260	$ 428,634	$ 439,294	$ 447,479	$ 479,677	$ 497,047	$ 542,036	$ 471,976	$ 544,889	$ 525,956	$ 525,695	$ 566,562	$ 502,789	$ 535,845	$ 527,004	$ 495,217	$ 413,288	$ 404,316	$ 473,321	$ 455,401	$ -	$ -
Jupiter Inlet Colony	Palm Beach	$ 10,652	$ -	$ -	$ -	$ -	$ 7,176	$ 6,733	$ 8,687	$ 961	$ 7,881	$ 7,706	$ 1,534	$ 1,226	$ 736	$ 881	$ 582	$ 407	$ 679	$ 691	$ 2,483	$ 6,566	$ 6,636	$ 2,966	$ 3,868	$ -	$ 4,984	$ -	$ -	$ -	$ -	$ -
Lake Clarke Shores	Palm Beach	$ 37,468	$ 29,523	$ 27,505	$ 37,719	$ 35,888	$ 23,565	$ 34,653	$ 44,916	$ -	$ 46,684	$ 41,584	$ 47,362	$ 46,748	$ 38,881	$ 48,849	$ 24,671	$ 31,628	$ 23,421	$ 33,449	$ 29,228	$ 29,247	$ 29,420	$ 28,790	$ 31,717	$ 24,095	$ 22,321	$ 23,237	$ 21,859	$ 24,178	$ 35,078	$ 27,573
Lake Park	Palm Beach	$ 136,808	$ 143,745	$ 174,392	$ 175,943	$ 181,174	$ 203,626	$ -	$ 215,815	$ 210,942	$ 185,865	$ 183,766	$ 250,694	$ 277,800	$ 322,818	$ 325,018	$ 346,619	$ 342,294	$ 354,264	$ 337,717	$ 322,451	$ 347,241	$ 349,547	$ 351,056	$ 355,674	$ 353,149	$ 332,080	$ 373,345	$ 335,739	$ 347,750	$ 357,927	$ -
Lake Worth Beach	Palm Beach	$ 313,362	$ 275,971	$ 273,286	$ 317,506	$ 314,331	$ 343,040	$ 346,793	$ 339,015	$ 408,202	$ 364,094	$ 391,352	$ 344,023	$ 340,913	$ 606,709	$ 395,674	$ 391,037	$ 494,086	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 991,292	$ -	$ -	$ 1,000,078	$ -
Lantana	Palm Beach	$ 170,886	$ 153,399	$ 196,949	$ 205,200	$ 206,225	$ 212,211	$ 215,275	$ 219,542	$ 214,128	$ 213,535	$ 206,277	$ 232,889	$ 228,121	$ 205,940	$ 196,981	$ 204,351	$ 202,307	$ 206,735	$ 196,703	$ 204,668	$ 220,893	$ 224,941	$ 226,005	$ 241,997	$ 239,559	$ 280,457	$ 271,152	$ 271,050	$ 245,039	$ 240,311	$ 265,237
Loxahatchee Groves	Palm Beach	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,819	$ 67,736	$ 105,616	$ 72,258	$ 65,085
Manalapan	Palm Beach	$ 36,880	$ 35,756	$ 29,760	$ 35,125	$ 36,636	$ 36,238	$ 31,155	$ 31,773	$ 36,343	$ 30,562	$ 26,099	$ 40,376	$ 38,547	$ 26,808	$ 34,089	$ 26,813	$ 32,191	$ 28,529	$ 18,140	$ 34,401	$ 29,775	$ 28,271	$ 29,495	$ 25,628	$ 31,130	$ 18,033	$ 43,449	$ 34,394	$ 33,242	$ 10,532	$ -
Mangonia Park	Palm Beach	$ 61,609	$ 45,915	$ 44,855	$ 70,505	$ 51,877	$ 50,411	$ 56,869	$ 44,871	$ 52,643	$ 58,808	$ 57,401	$ 62,683	$ 54,437	$ 54,340	$ 52,683	$ 54,437	$ 59,635	$ 49,678	$ 80,964	$ 74,080	$ 60,636	$ 69,151	$ 54,749	$ 53,044	$ 69,660	$ 69,151	$ 54,749	$ 53,044	$ 69,660	$ 91,440	$ -
North Palm Beach	Palm Beach	$ 147,898	$ 149,196	$ 172,529	$ 177,157	$ 175,918	$ 185,394	$ 182,847	$ 196,222	$ 211,886	$ 203,972	$ 211,852	$ 222,777	$ 222,693	$ 199,462	$ 242,140	$ 229,738	$ 246,371	$ 244,916	$ 235,889	$ 232,627	$ 216,436	$ 249,596	$ 278,643	$ 290,409	$ 269,108	$ 261,846	$ 293,783	$ 328,860	$ 293,043	$ 285,410	$ 299,806
Ocean Ridge	Palm Beach	$ 16,363	$ 17,602	$ 17,251	$ 18,948	$ 22,260	$ 22,125	$ 23,925	$ 25,698	$ 24,643	$ 23,593	$ 24,765	$ 20,170	$ 3,608	$ 21,755	$ 24,253	$ 4,344	$ 3,932	$ 3,829	$ 4,685	$ 1,337	$ 2,489	$ 2,509	$ 2,666	$ 2,194	$ 378	$ 948	$ 2,368	$ 770	$ 1,348	$ 718	$ 819
Pahokee	Palm Beach	$ 18,272	$ 17,282	$ 20,948	$ 17,361	$ 18,142	$ 17,802	$ 20,367	$ 19,939	$ 20,365	$ 19,989	$ 17,437	$ 19,480	$ 15,447	$ 15,048	$ 8,191	$ 8,964	$ 14,333	$ 16,646	$ 15,900	$ 11,736	$ 12,368	$ 13,452	$ 11,793	$ 12,216	$ 7,853	$ 20,757	$ 8,966	$ 18,325	$ 17,995	$ 19,116	$ -
Palm Beach	Palm Beach	$ 467,612	$ 497,904	$ 488,259	$ 559,651	$ 543,183	$ 580,162	$ 572,006	$ 547,441	$ 634,645	$ 605,737	$ 617,974	$ 697,297	$ 695,544	$ 721,659	$ 740,875	$ 741,535	$ 726,239	$ 716,018	$ 694,373	$ 669,095	$ 666,789	$ 702,711	$ 682,428	$ 723,649	$ 713,710	$ 771,499	$ 773,039	$ 813,903	$ 805,710	$ 832,757	$ 916,897
Palm Beach Gardens	Palm Beach	$ 1,297,690	$ 1,239,390	$ 1,305,320	$ 746,706	$ 803,111	$ 876,883	$ 922,271	$ 962,388	$ 1,142,723	$ 927,550	$ 1,

Summary of Reported Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 1993 - 2023

Municipality	County	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Lake Hamilton	Polk	$ 1,360	$ 1,098	$ 1,680	$ 1,010	$ 1,845	$ 1,510	$ 1,130	$ 1,615	$ 1,395	$ 1,305	$ 910	$ 1,030	$ 1,870	$ -	$ 1,613	$ -	$ -	$ 494	$ 4,765	$ 2,429	$ 2,341	$ 2,719	$ 2,479	$ 2,092	$ 2,398	$ 2,186	$ 1,805	$ 2,368	$ 5,805	$ 4,957	$ 6,168
Lake Wales	Polk	$ 61,233	$ 60,489	$ 65,544	$ 61,814	$ -	$ 69,416	$ 74,423	$ 72,744	$ 73,065	$ 71,953	$ 80,187	$ 83,630	$ 77,442	$ 83,947	$ 82,712	$ 80,915	$ 79,325	$ 77,287	$ 74,292	$ 75,154	$ 76,561	$ 70,763	$ 72,034	$ 70,015	$ 72,316	$ 68,133	$ 67,280	$ 61,772	$ 64,445	$ 66,893	$ 58,776
Lakeland	Polk	$ 821,164	$ 780,013	$ 685,217	$ 874,229	$ 1,090,282	$ 999,777	$ 1,069,271	$ 1,106,778	$ 1,163,755	$ 1,308,685	$ 1,227,366	$ 1,208,062	$ 1,345,303	$ 1,534,762	$ 1,470,178	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,712,338	$ 1,845,176
Mulberry	Polk	$ 11,480	$ -	$ 10,302	$ 12,394	$ 10,597	$ 12,147	$ 12,286	$ 11,198	$ 17,306	$ 1,619	$ 1,538	$ 1,462	$ 1,971	$ 15,045	$ 18,719	$ 13,020	$ -	$ 27,112	$ -	$ -	$ -	$ 9,498	$ 18,965	$ 15,138	$ 18,914	$ 18,182	$ 19,996	$ 17,045	$ 17,515	$ 17,851	$ 16,796
Polk City	Polk	$ 10,728	$ 7,968	$ -	$ 10,001	$ 7,433	$ 9,731	$ 7,966	$ 6,689	$ 9,494	$ 8,997	$ 8,530	$ 11,695	$ 10,749	$ 10,944	$ 11,022	$ -	$ 35,590	$ 14,039	$ 13,845	$ 12,741	$ 11,090	$ 10,837	$ 11,889	$ 12,994	$ 6,161	$ 19,009	$ 6,604	$ 14,756	$ 12,062	$ 13,016	$ 15,561
Winter Haven	Polk	$ 228,170	$ 224,995	$ 220,597	$ 226,590	$ 232,054	$ 197,829	$ 203,420	$ 213,496	$ 262,814	$ 212,728	$ 241,756	$ 170,353	$ -	$ 268,041	$ 231,809	$ 251,294	$ 225,530	$ 247,138	$ 248,048	$ 245,504	$ 236,964	$ 253,923	$ 223,856	$ 220,567	$ 236,612	$ 201,569	$ 160,075	$ 204,749	$ 224,793	$ 194,473	$ 239,588
Crescent City	Putnam	$ 13,325	$ 14,292	$ 10,328	$ 17,437	$ 13,945	$ 14,764	$ 12,185	$ 12,550	$ 8,355	$ 11,938	$ 12,554	$ 14,294	$ 12,306	$ 12,333	$ 10,885	$ 15,548	$ 12,595	$ 10,410	$ 12,335	$ 9,988	$ 10,278	$ 11,835	$ 11,240	$ 7,865	$ 5,195	$ 8,630	$ 6,700	$ 8,758	$ 8,165	$ 4,130	$ -
Interlachen	Putnam	$ 5,178	$ 4,850	$ 5,369	$ 4,671	$ -	$ -	$ -	$ 5,338	$ 5,138	$ 4,983	$ 5,104	$ 5,265	$ 5,078	$ 7,020	$ 5,750	$ 6,327	$ 7,579	$ 6,794	$ 7,623	$ 2,181	$ 7,205	$ 6,610	$ 6,159	$ 8,773	$ 5,763	$ -	$ -	$ -	$ -	$ -	$ -
Palatka	Putnam	$ 68,908	$ 64,844	$ 70,459	$ 61,931	$ 69,727	$ 64,202	$ 64,301	$ 59,969	$ 63,297	$ 73,212	$ 76,079	$ 88,168	$ 84,821	$ 84,051	$ 83,448	$ -	$ -	$ 88,801	$ 90,972	$ 76,858	$ 90,569	$ 99,811	$ 91,723	$ -	$ -	$ -	$ 80,256	$ 64,199	$ 80,754	$ 105,154	$ -
Pomona Park	Putnam	$ 2,842	$ 2,018	$ 2,526	$ 2,369	$ -	$ 2,686	$ 2,147	$ 2,880	$ 2,646	$ 2,538	$ 2,247	$ 2,048	$ 2,631	$ 2,094	$ 2,447	$ 3,706	$ 2,943	$ 2,120	$ 3,441	$ 3,074	$ 3,285	$ 2,902	$ 3,206	$ 2,984	$ 1,482	$ -	$ -	$ -	$ -	$ -	$ -
Welaka	Putnam	$ -	$ 577	$ -	$ 2,319	$ 1,289	$ 1,327	$ 1,366	$ 2,862	$ 2,430	$ 1,916	$ 1,428	$ 1,550	$ 2,715	$ 1,885	$ 1,725	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Gulf Breeze	Santa Rosa	$ 45,456	$ 53,038	$ 48,691	$ 58,623	$ 63,039	$ 62,827	$ 52,699	$ 55,090	$ 70,087	$ 57,544	$ 67,628	$ 49,413	$ 39,497	$ 37,911	$ -	$ -	$ 69,631	$ 37,979	$ 78,856	$ 57,016	$ 81,376	$ 50,960	$ 64,722	$ 62,092	$ 65,468	$ 67,101	$ 54,499	$ 57,602	$ 60,530	$ 55,812	$ 60,733
Jay	Santa Rosa	$ 3,337	$ 3,263	$ 3,054	$ 2,948	$ 3,758	$ 2,928	$ 3,473	$ 3,480	$ 3,181	$ 3,099	$ 2,309	$ 979	$ 2,049	$ 2,611	$ 2,364	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Milton	Santa Rosa	$ -	$ 22,647	$ 49,085	$ 58,634	$ 44,295	$ 47,357	$ 49,674	$ 71,049	$ 104,411	$ 79,354	$ 117,187	$ 74,083	$ 33,077	$ 66,550	$ -	$ 101,487	$ 125,159	$ 113,919	$ 110,291	$ 109,172	$ 131,086	$ 126,741	$ 128,205	$ 121,495	$ 121,479	$ 126,777	$ 112,665	$ 119,557	$ 131,816	$ 129,461	$ 136,398
North Port	Sarasota	$ 37,475	$ 41,510	$ 38,430	$ 30,501	$ 39,391	$ 32,975	$ 29,780	$ 49,321	$ 19,200	$ 48,068	$ 53,212	$ 59,690	$ 65,216	$ 83,995	$ 100,387	$ 188,030	$ 135,851	$ 137,444	$ 103,573	$ 150,948	$ 154,889	$ 133,503	$ 136,049	$ 142,197	$ 118,613	$ 137,009	$ 130,086	$ 133,248	$ 147,792	$ 136,672	$ 146,877
Sarasota	Sarasota	$ 608,623	$ 588,596	$ 547,142	$ 518,800	$ 557,848	$ 548,605	$ 567,143	$ 625,077	$ 605,409	$ 626,173	$ 686,487	$ 719,254	$ 692,386	$ 739,807	$ 725,009	$ 902,093	$ 791,565	$ 727,042	$ 735,278	$ 776,496	$ 769,308	$ 850,719	$ 893,134	$ 948,941	$ 880,237	$ 981,692	$ 950,143	$ 928,899	$ 1,004,356	$ 808,483	$ 927,276
Venice	Sarasota	$ 174,571	$ 178,840	$ 154,962	$ 152,860	$ 170,834	$ 156,057	$ 167,324	$ 127,194	$ 167,966	$ 158,676	$ 150,343	$ 158,778	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Altamonte Springs	Seminole	$ 456,013	$ 458,187	$ 628,707	$ 589,608	$ 646,873	$ 617,915	$ 663,399	$ 648,453	$ 721,020	$ 721,349	$ 762,727	$ 762,230	$ 797,760	$ 866,632	$ 878,421	$ 892,002	$ 913,303	$ 880,492	$ 855,028	$ 834,301	$ 890,549	$ 865,286	$ 869,701	$ 848,938	$ 857,650	$ 850,989	$ 843,241	$ 869,901	$ 832,604	$ 908,073	$ 842,430
Casselberry	Seminole	$ 126,757	$ 124,376	$ 140,950	$ 232,478	$ 72,189	$ 158,664	$ 163,258	$ 163,869	$ 168,216	$ 177,636	$ 204,013	$ 203,706	$ 211,899	$ 212,783	$ 246,031	$ 203,806	$ 226,946	$ 232,427	$ 203,989	$ 205,941	$ 190,321	$ 193,027	$ 200,310	$ 215,313	$ 211,414	$ 232,928	$ 235,938	$ 222,468	$ 228,742	$ 231,605	$ 213,841
Lake Mary	Seminole	$ 33,722	$ 36,401	$ 38,033	$ 46,485	$ 45,053	$ 55,352	$ 57,323	$ 65,861	$ 72,568	$ 77,236	$ 87,185	$ 96,646	$ 101,239	$ 114,162	$ 122,684	$ 122,115	$ 120,956	$ 118,243	$ 119,026	$ 115,373	$ 118,964	$ 117,319	$ 121,639	$ 126,095	$ 126,894	$ 130,074	$ 134,181	$ 138,749	$ 139,515	$ 138,756	$ 136,934
Longwood	Seminole	$ 193,342	$ 198,548	$ 198,072	$ 206,302	$ 222,969	$ 195,932	$ 215,717	$ 214,126	$ 222,368	$ 223,048	$ 224,856	$ 226,634	$ 213,924	$ 226,215	$ 214,247	$ 203,563	$ 190,441	$ 180,324	$ 167,971	$ 167,188	$ 166,036	$ 168,981	$ 169,748	$ 171,546	$ 171,155	$ 157,862	$ 210,221	$ 185,913	$ 166,514	$ 147,741	$ 114,927
Oviedo	Seminole	$ 42,755	$ 61,305	$ 42,200	$ 60,926	$ 67,239	$ 83,499	$ 86,780	$ 91,626	$ 94,486	$ 67,479	$ 114,990	$ 117,025	$ 71,300	$ 128,607	$ 179,887	$ 135,961	$ 139,537	$ 151,753	$ 154,764	$ 134,133	$ 139,657	$ 138,249	$ 137,830	$ 136,035	$ 139,955	$ 142,545	$ 150,558	$ 130,740	$ 137,412	$ 141,517	$ 141,452
Sanford	Seminole	$ 200,389	$ 214,905	$ 243,744	$ 402,170	$ 404,355	$ 415,817	$ 383,034	$ 424,719	$ 418,243	$ 481,134	$ 479,269	$ 516,591	$ 531,252	$ 616,529	$ 645,329	$ 560,013	$ 602,291	$ 623,127	$ 607,717	$ 624,938	$ 675,748	$ 763,954	$ 640,224	$ 647,845	$ 658,219	$ 645,003	$ 627,958	$ 687,048	$ 636,633	$ 721,187	$ 749,372
Winter Springs	Seminole	$ 129,402	$ 82,585	$ 104,918	$ 120,725	$ 122,293	$ 115,259	$ 81,316	$ 116,609	$ 115,460	$ 105,576	$ 121,028	$ 129,251	$ 150,482	$ 160,833	$ 168,502	$ 139,726	$ 70,524	$ 204,153	$ 119,077	$ 105,506	$ 108,849	$ 105,558	$ 119,965	$ 124,703	$ 122,517	$ 125,834	$ 122,362	$ 112,450	$ 125,892	$ 88,511	$ 164,766
Hastings	St. Johns	$ 2,016	$ 1,912	$ 1,688	$ 2,675	$ -	$ -	$ -	$ 1,800	$ 2,837	$ 3,026	$ 3,204	$ 3,060	$ 3,298	$ 3,320	$ -	$ 3,411	$ 3,338	$ 3,714	$ 4,129	$ 3,338	$ 3,043	$ 2,592	$ 2,764	$ 2,129	$ 2,989	$ 673	$ -	$ -	$ -	$ -	$ -
St. Augustine	St. Johns	$ 111,277	$ 113,009	$ 121,060	$ 115,597	$ 128,936	$ 132,658	$ 126,744	$ 138,896	$ 137,127	$ 145,464	$ 156,330	$ 160,120	$ 150,402	$ 150,449	$ 145,744	$ 145,754	$ 137,940	$ 142,546	$ 138,621	$ 137,713	$ 139,265	$ 121,226	$ 128,644	$ 98,805	$ 122,836	$ 115,281	$ 108,097	$ 91,273	$ 92,508	$ 137,804	$ 140,831
St. Augustine Beach	St. Johns	$ 23,028	$ 22,409	$ 22,729	$ 33,517	$ 34,774	$ 33,867	$ 21,932	$ 26,900	$ 21,678	$ 31,254	$ 24,591	$ 25,468	$ 22,898	$ 35,691	$ 26,958	$ 27,422	$ 26,554	$ 30,028	$ -	$ 23,024	$ 27,889	$ 28,581	$ 27,974	$ 27,248	$ 30,221	$ 31,732	$ 29,092	$ 31,083	$ 30,106	$ 26,607	$ 34,918
Fort Pierce	St. Lucie	$ 173,044	$ 173,915	$ 176,038	$ 171,317	$ 162,075	$ 156,540	$ 156,118	$ 162,134	$ 180,976	$ 194,140	$ 195,640	$ 203,118	$ 211,584	$ 210,008	$ 207,689	$ -	$ -	$ -	$ 309,457	$ 260,002	$ 268,755	$ 261,191	$ 277,379	$ 263,811	$ 257,429	$ 347,273	$ 299,030	$ 305,633	$ 324,773	$ 294,465	$ 327,304
Port St. Lucie	St. Lucie	$ 338,871	$ 382,905	$ 431,187	$ 449,054	$ 452,069	$ 468,845	$ 525,302	$ 546,365	$ 591,286	$ 638,100	$ 732,271	$ 870,900	$ 962,177	$ 1,066,689	$ 1,301,409	$ 1,584,424	$ 1,570,426	$ 1,514,507	$ 1,560,385	$ 1,498,031	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,030,504	$ 2,054,518	$ 2,139,910	$ 2,079,231	$ 2,178,121
St. Lucie Village	St. Lucie	$ -	$ 2,031	$ 6,215	$ -	$ -	$ 2,300	$ 4,587	$ 3,663	$ 271	$ -	$ 3,903	$ 3,302	$ 4,562	$ -	$ 4,145	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bushnell	Sumter	$ 4,690	$ 5,422	$ 5,926	$ 4,941	$ 4,667	$ 5,878	$ 4,643	$ 5,082	$ 6,146	$ 4,256	$ 6,671	$ 8,318	$ 9,970	$ 8,681	$ 8,789	$ 6,693	$ 47,921	$ 7,332	$ 22,846	$ 31,278	$ 10,593	$ 12,484	$ 15,897	$ 12,291	$ 13,747	$ 13,894	$ 3,797	$ -	$ -	$ -	$ -	$ -
Center Hill	Sumter	$ 692	$ 665	$ 295	$ 128	$ 663	$ 677	$ 1,107	$ 1,085	$ 1,081	$ 1,196	$ 2,361	$ -	$ 3,004	$ 2,654	$ 2,256	$ 2,113	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Coleman	Sumter	$ 1,491	$ 916	$ 958	$ 1,362	$ 1,025	$ 994	$ 1,269	$ 598	$ 1,340	$ 747	$ 1,318	$ 918	$ 1,055	$ 959	$ 1,023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,572	$ 1,764	$ 2,072	$ -	$ -	$ -	$ -
Webster	Sumter	$ 19,664	$ 28,931	$ 51,946	$ 17,329	$ 29,970	$ 24,106	$ -	$ 28,668	$ 19,516	$ -	$ -	$ 28,681	$ 47,383	$ -	$ 25,289	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,534	$ 7,876	$ 7,427	$ 8,773	$ 17,456	$ 10,744
Wildwood	Sumter	$ 11,903	$ 11,396	$ 9,915	$ 11,528	$ 10,746	$ 10,716	$ 11,051	$ 10,887	$ 10,604	$ 16,096	$ 11,548	$ 11,083	$ 10,514	$ 13,412	$ 11,195	$ -	$ -	$ 10,226	$ 10,017	$ 649	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Branford	Suwannee	$ 1,161	$ 1,847	$ 2,348	$ 2,126	$ 1,754	$ 1,711	$ -	$ 2,071	$ 2,610	$ 2,851	$ 2,274	$ 2,069	$ 3,731	$ 2,660	$ 3,756	$ -	$ 3,851	$ -	$ 4,069	$ 3,058	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Live Oak	Suwannee	$ 70,174	$ -	$ 75,112	$ 77,218	$ 78,674	$ 79,681	$ 84,433	$ 76,330	$ 79,947	$ 79,086	$ 79,594	$ 84,845	$ 90,194	$ 95,434	$ 105,531	$ 106,453	$ 100,859	$ 105,335	$ 121,430	$ 115,199	$ 115,193	$ 106,891	$ 103,398	$ 87,946	$ 102,537	$ 97,135	$ 100,503	$ 109,420	$ 114,086	$ 106,025	$ 83,261
Perry	Taylor	$ 40,855	$ 43,512	$ 45,480	$ 46,612	$ 46,496	$ 45,773	$ 46,783	$ 43,090	$ 59,744	$ 41,669	$ 26,908	$ 44,965	$ 43,757	$ 46,119	$ 50,740	$ 53,753	$ 52,976	$ 51,158	$ 70,862	$ 51,667	$ 53,012	$ 50,033	$ 48,819	$ 49,725	$ 47,459	$ 76,484	$ 45,048	$ 81,817	$ 87,085	$ 36,952	$ 21,463
Lake Butler	Union	$ 2,814	$ 7,356	$ 3,974	$ 3,828	$ 7,444	$ -	$ 7,409	$ 6,060	$ 4,723	$ 3,785	$ 5,205	$ 6,761	$ 6,639	$ 6,073	$ -	$ -	$ -	$ -	$ -	$ 7,944	$ 8,232	$ 13,465	$ 7,045	$ 10,011	$ 5,049	$ 11,306	$ -	$ -	$ -	$ 9,295	$ 6,036
Raiford	Union	$ -	$ 113	$ 118	$ 124	$ 101	$ 106	$ 129	$ 116	$ 108	$ 111	$ 183	$ 217	$ 213	$ 247	$ 303	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Worthington Springs	Union	$ 66	$ 113	$ 118	$ 123	$ 92	$ 57	$ 105	$ 181	$ 94	$ 157	$ 186	$ 1,062	$ -	$ 284	$ 570	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Daytona Beach	Volusia	$ 782,314	$ 855,671	$ 752,969	$ 766,793	$ 759,106	$ 832,278	$ 815,961	$ 811,293	$ 855,399	$ 815,930	$ 965,895	$ 915,225	$ 917,993	$ 915,419	$ -	$ 1,120,986	$ 990,626	$ 1,073,764	$ 1,024,877	$ 994,190	$ 870,225	$ 986,013	$ 990,019	$ 1,086,533	$ 1,062,351	$ 978,939	$ 1,142,848	$ 1,043,931	$ 905,611	$ 1,078,148	$ 1,010,060
Daytona Beach Shores	Volusia	$ 104,697	$ 115,789	$ 120,824	$ 118,903	$ 116,071	$ 117,083	$ 120,906	$ 109,698	$ 120,357	$ 116,431	$ 110,968	$ -	$ 113,000	$ 108,000	$ 103,817	$ 102,362	$ 103,223	$ 103,000	$ 103,000	$ 93,000	$ 95,000	$ 98,000	$ 102,000	$ 103,000	$ 102,000	$ 101,000	$ 102,000	$ 99,000	$ 102,000	$ 102,796	$ 101,629
DeBary	Volusia	$ -	$ -	$ 9,862	$ 10,744	$ 13,273	$ 13,937	$ 14,055	$ 15,195	$ 16,304	$ 18,224	$ 18,396	$ 19,181	$ -	$ 22,558	$ 24,363	$ 22,978	$ 20,779	$ 21,110	$ 35,142	$ 29,129	$ 42,200	$ 44,967	$ 46,414	$ 46,963	$ 48,541	$ 48,228	$ 52,086	$ 52,497	$ 52,493	$ 51,585	$ 49,641
DeLand	Volusia	$ 193,580	$ 191,190	$ 200,463	$ 196,841	$ 197,412	$ 187,744	$ 192,935	$ 194,750	$ 202,535	$ 218,214	$ 183,004	$ 209,034	$ 216,554	$ 232,416	$ 234,540	$ 259,708	$ 205,674	$ 249,438	$ 256,873	$ 259,993	$ 256,739	$ 253,152	$ 256,339	$ 261,428	$ 259,495	$ 255,543	$ 255,667	$ 270,840	$ 213,128	$ 225,265	$ 236,552
Deltona	Volusia	$ -	$ -	$ -	$ -	$ 46,310	$ 40,466	$ 67,031	$ 64,239	$ 89,297	$ 79,128	$ 77,263	$ 120,481	$ 102,425	$ 106,766	$ 241,762	$ 242,810	$ 340,713	$ -	$ 330,256	$ 330,073	$ 475,036	$ 322,411	$ 261,200	$ 268,155	$ 241,901	$ 272,002	$ 271,315	$ 229,964	$ 382,252	$ 338,803	$ 347,839
Edgewater	Volusia	$ 45,736	$ 47,087	$ 54,779	$ 59,770	$ 59,682	$ 58,533	$ 59,421	$ 65,290	$ 68,019	$ 75,578	$ 92,872	$ 69,594	$ 85,315	$ 109,021	$ 109,298	$ 95,310	$ 99,139	$ 63,896	$ 99,634	$ 100,328	$ 95,950	$ 113,198	$ 112,240	$ 116,078	$ 115,359	$ 99,338	$ 116,199	$ 122,692	$ 125,314	$ 131,108	$ 139,266
Holly Hill	Volusia	$ 112,570	$ 124,498	$ 126,406	$ 147,000	$ 134,000	$ -	$ 179,622	$ 108,753	$ 155,213	$ 159,021	$ 165,386	$ 170,434	$ 174,461	$ 175,866	$ 172,725	$ 173,599	$ 162,374	$ 163,348	$ 174,754	$ 180,378	$ 171,241	$ 188,818	$ 184,139	$ 188,926	$ 238,401	$ 198,676	$ 201,421	$ 183,467	$ 189,369	$ 193,888	$ 178,347
Lake Helen	Volusia	$ 3,112	$ 3,309	$ 3,736	$ 3,696	$ 3,762	$ 4,224	$ 7,128	$ 7,215	$ 6,461	$ 6,361	$ 6,942	$ 8,035	$ 7,134	$ 7,456	$ 8,099	$ 11,985	$ 5,947	$ 12,192	$ 14,010	$ 7,306	$ 6,573	$ 5,536	$ 8,018	$ 7,729	$ 2,315	$ 4,030	$ 4,478	$ 6,712	$ 1,462	$ 8,666	$ 5,420
New Smyrna Beach	Volusia	$ 135,275	$ 138,804	$ 128,167	$ 152,547	$ 159,735	$ 157,939	$ 160,103	$ 158,678	$ -	$ -	$ 170,993	$ 187,184	$ 204,042	$ 190,800	$ 199,291	$ 205,816	$ 171,273	$ 192,458	$ 184,355	$ 183,955	$ 227,820	$ 214,101	$ 233,983	$ 227,350	$ 227,661	$ 243,119	$ 254,543	$ 259,872	$ 291,168	$ 305,690	$ 337,334
Oak Hill	Volusia	$ 2,254	$ 3,931	$ 3,696	$ 2,360	$ 3,386	$ 3,207	$ 4,598	$ 5,127	$ 7,022	$ 4,384	$ 5,244	$ 6,829	$ 6,313	$ 5,103	$ 5,358	$ 4,439	$ 4,761	$ 5,813	$ 6,504	$ 5,754	$ 4,880	$ 6,644	$ 4,736	$ 6,898	$ 7,487	$ 7,003	$ 6,109	$ 7,622	$ 7,130	$ 5,396	$ 6,916
Orange City	Volusia	$ 55,968	$ 60,726	$ 72,370	$ 77,610	$ 82,242	$ 82,476	$ 90,702	$ 93,409	$ 113,611	$ 111,994	$ 111,927	$ 118,922	$ 137,705	$ 143,066	$ 146,295	$ 160,776	$ 163,524	$ 138,398	$ 147,032	$ 144,791	$ 145,948	$ 146,011	$ 146,525	$ 150,123	$ 149,192	$ 155,889	$ 155,290	$ 161,344	$ 176,711	$ 166,534	$ 124,658
Ormond Beach	Volusia	$ 182,524	$ 203,000	$ 237,000	$ 210,000	$ 239,000	$ 261,000	$ 249,000	$ 252,000	$ 310,000	$ 288,000	$ 272,000	$ 291,000	$ 396,000	$ 339,000	$ 333,000	$ 331,000	$ 314,000	$ 312,000	$ 292,000	$ 290,000	$ 297,000	$ 287,000	$ 283,000	$ 289,676	$ 342,090	$ 294,366	$ 297,440	$ 282,893	$ 269,355	$ 265,231	$ 254,589
Pierson	Volusia	$ 1,745	$ 1,935	$ 1,505	$ 1,635	$ 1,320	$ 1,830	$ 1,950	$ 819	$ 3,240	$ 900	$ 2,375	$ 2,625	$ 2,580	$ 4,281	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ponce Inlet	Volusia	$ 1,226	$ 1,986	$ 3,293	$ 4,745	$ 6,245	$ 4,105	$ 5,133	$ 5,473	$ 4,210	$ 17,329	$ 6,670	$ 8,880	$ 12,545	$ 10,957	$ 7,637	$ 9,986	$ 13,750	$ 14,394	$ 21,471	$ 18,732	$ 13,556	$ 7,410	$ 7,105	$ 6,966	$ 6,587	$ 7,413	$ 9,732	$ 8,483	$ 8,259	$ 9,180	$ 7,912
Port Orange	Volusia	$ 80,896	$ 99,610	$ 87,158	$ 78,694	$ 100,314	$ 96,516	$ 97,844	$ 113,486	$ 58,328	$ 173,003	$ 116,458	$ 132,996	$ 140,328	$ 139,929	$ 112,127	$ 143,473	$ 136,973	$ 134,864	$ 150,106	$ 129,844	$ 145,390	$ 122,860	$ 113,499	$ 148,250	$ 120,151	$ 128,522	$ 120,210	$ 129,057	$ 106,471	$ 103,979	$ 96,516
South Daytona	Volusia	$ 101,446	$ 118,969	$ 100,400	$ 99,064	$ 94,552	$ 100,828	$ 119,129	$ 129,922	$ 132,788	$ 142,039	$ 146,298	$ 151,590	$ 150,504	$ 154,102	$ 166,281	$ 161,730	$ 166,126	$ 186,366	$ 186,280	$ 175,451	$ 183,604	$ 179,746	$ 187,108	$ 191,182	$ 188,940	$ 184,290	$ 172,646	$ 191,444	$ 179,726	$ 158,808	$ 190,067
Sopchoppy	Wakulla	$ 120	$ 473	$ 581	$ 727	$ 355	$ 719	$ 655	$ 234	$ 2,369	$ 788	$ 1,866	$ 2,542	$ 1,981	$ 1,988	$ -	$ -	$ -	$ -	$ 1,506	$ 1,332	$ 1,361	$ 1,350	$ 1,283	$ 1,206	$ 944	$ 1,461	$ 1,286	$ 1,088	$ -	$ -	$ -
St. Marks	Wakulla	$ 1,138	$ 1,595	$ 1,712	$ 1,758	$ 3,669	$ 3,562	$ 3,365	$ 1,398	$ 1,205	$ 9,245	$ 4,880	$ 4,912	$ 3,606	$ 4,351	$ 4,344	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DeFuniak Springs	Walton	$ 23,128	$ 10,268	$ 30,530	$ 22,138	$ 29,138	$ 17,009	$ 29,938	$ 28,351	$ 24,672	$ 25,080	$ 25,771	$ 24,955	$ 24,713	$ 26,001	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 49,883	$ 43,012	$ 31,032	$ 30,946	$ 30,196	$ 30,540
Freeport	Walton	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Paxton	Walton	$ 485	$ 345	$ 665	$ -	$ 240	$ 405	$ 460	$ 350	$ 360	$ 440	$ 1,200	$ 1,385	$ -	$ 7,620	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Carryville	Washington	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Chipley	Washington	$ -	$ 6,800	$ 6,300	$ 10,000	$ 20,900	$ 27,300	$ 26,500	$ 28,200	$ 28,800	$ 27,600	$ 32,200	$ 32,722	$ 40,958	$ 40,626	$ 45,258	$ 48,430	$ 47,386	$ 41,613	$ 44,082	$ 43,899	$ 42,982	$ 42,845	$ 41,708	$ 42,771	$ 43,617	$ 44,600	$ 45,830	$ 48,745	$ 49,623	$ 50,937	$ 45,919
Ebro	Washington	$ 8,100	$ 8,050	$ 10,300	$ 8,150	$ 8,400	$ 8,900	$ -	$ -	$ 8,650	$ 8,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Vernon	Washington	$ 343	$ 400	$ 423	$ 423	$ 457	$ 508	$ 510	$ 782	$ 555	$ 417	$ 643	$ 533	$ 605	$ 188	$ 365	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Wausau	Washington	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Statewide Total		**$75,015,739**	**$79,263,843**	**$83,089,405**	**$88,439,882**	**$86,365,240**	**$96,076,647**	**$104,065,179**	**$102,354,866**	**$106,664,098**	**$106,808,528**	**$114,472,062**	**$116,609,723**	**$125,376,485**	**$131,043,232

Key Dates

FLORIDA LEAGUE OF CITIES

2025-2026 Key Legislative Dates

September 2025

26	FLC Legislative Policy Committee Meetings (Round 1), Hilton Orlando, 6001 Destination Pkwy, Orlando, FL 32819

October 2025

6-10	Legislative Interim Committee Meetings
13-17	Legislative Interim Committee Meetings
17	FLC Legislative Policy Committee Meetings (Round 2), Hilton Orlando, 6001 Destination Pkwy, Orlando, FL 32819

November 2025

3-7	Legislative Interim Committee Meetings
17-21	Legislative Interim Committee Meetings
19-22	NLC City Summit, Salt Lake City, UT

December 2025

1-5	Legislative Interim Committee Meetings
4-5	FLC Legislative Conference, Renaissance Orlando at SeaWorld, 6677 Sea Harbor Dr, Orlando, FL 32821
8-12	Legislative Interim Committee Meetings

January 2026

13	Regular Legislative Session Convenes
26-28	FLC Legislative Action Days, Tallahassee, FL

March 2026

13	Last Day of Regular Legislative Session
16-18	NLC Congressional City Conference, Washington, D.C.

For further details about the mentioned events or legislative information, contact *medenfield@flcities.com*.

Notes

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