



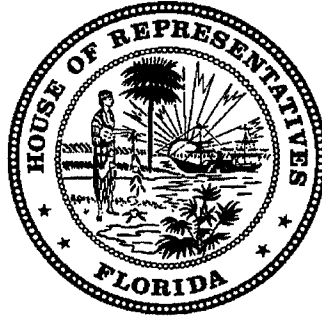
Finance and Tax Committee

Wednesday, November 16, 2011

11:00 a.m.

Morris Hall

MEETING PACKET



Finance and Tax Committee

AGENDA

**November 16, 2011
11:00 a.m. – 1:00 p.m.
Morris Hall**

- I. Call to Order/Roll Call**
- II. Workshop on the following:
HB 4025 Local Business Taxes by O'Toole**
- III. Closing Remarks and Adjournment**

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: HB 4025 Local Business Taxes
SPONSOR(S): O'Toole and others
TIED BILLS: IDEN./SIM. BILLS: SB 760

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
1) Finance & Tax Committee		Aldridge <i>WA</i>	Langston <i>JL</i>
2) Economic Affairs Committee			

SUMMARY ANALYSIS

The local business tax authorized under Chapter 205, F.S., represents the taxes 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. This tax does not refer to any regulatory fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

The bill repeals Chapter 205, F.S., and makes conforming changes to Florida statutes.

The bill has an effective date of July 1, 2012.

The Revenue Estimating Conference estimates the bill would have no impact on state government revenues and would have a negative recurring impact on local government revenues of \$156.4 million dollars beginning in FY 2012-13.

This bill may be a county or municipality mandate requiring a two-thirds vote of the membership of the House. See Section III.A.1 of the analysis.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Current Situation

Brief Background

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

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 ordinance or resolution. 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 upon the rates then in effect.³ In 1986, the legislature authorized Miami-Dade, Broward, Monroe and Collier counties to increase their rates by an additional 50%, with the proceeds being dedicated to specified economic development activities.⁴

Effective January 1, 2007, the legislature changed the name of the Local Occupational License Tax to the Local Business Tax.⁵ This was done in response to some individuals representing that the fact that they had obtained an "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.

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.⁶ The public notice must contain the proposed classifications and rates applicable to the business tax.⁷ A number of other conditions for levy are imposed on counties and municipalities.⁸

For purposes of Chapter 205, F.S., the terms "business," "profession," and "occupation" do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions in the state.⁹ These institutions are more particularly defined and limited in statute.¹⁰ The term "receipt" means the document that is issued by the local governing authority which bears the words "Local Business Tax Receipt" and evidences that the person in whose

¹ Sections 205.033 and 205.042, F.S.

² Section 205.022(5), F.S.

³ Chapter 80-274, L.O.F.

⁴ Chapter 86-298, L.O.F.

⁵ Chapter 2006-152, L.O.F.

⁶ Sections 205.033 and 205.042, F.S.

⁷ Id.

⁸ Sections 205.033 and 205.043, F.S.

⁹ Section 205.022(1), F.S.

¹⁰ Id.

name the document is issued has complied with the provisions of Chapter 205, F.S., relating to the business tax.¹¹

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.¹² 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.¹³ 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.¹⁴ All business tax receipts are sold by the appropriate tax collector beginning July 1st of each year.¹⁵ 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.¹⁶ In several situations, administrative penalties are also imposed.¹⁷

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.¹⁸ 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.¹⁹

Tax Base/Rate Restructuring

Currently, counties and municipalities with an existing local business tax may not reclassify businesses, professions, and occupations.²⁰ 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.²¹ However, an increase may not be enacted by less than a majority plus one vote of the governing body.²² A county or municipality is not prohibited from decreasing or repealing any authorized local business tax.²³

Exemptions

Chapter 205, F.S., provides several exemptions and exclusions from local business taxes. Customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions are excluded from the definition of "business," "profession," and "occupation" and are thereby excluded from paying local business taxes.²⁴ There is an optional partial exemption for

¹¹ Section 205.022(2), F.S.

¹² Section 205.045, F.S.

¹³ Id.

¹⁴ Id.

¹⁵ Section 205.053, F.S.

¹⁶ Id.

¹⁷ Id.

¹⁸ Section 205.0315, F.S..

¹⁹ Id.

²⁰ Section 205.0535, F.S.

²¹ Section 205.0535(4), F.S.

²² Id.

²³ Id.

²⁴ Section 205.022(1), F.S.

businesses located in enterprise zones.²⁵ The delivery and transportation of tangible personal property by a business that is otherwise required to pay a local business tax may not be charged a separate local business tax for such delivery or transportation service.²⁶ There are also exemptions for persons engaged in specified farming activities,²⁷ certain nonresident persons regulated by the Department of Professional Regulation,²⁸ certain employees of businesses that are required to pay a local business tax,²⁹ certain disabled persons, the aged, and widows with minor dependents,³⁰ disabled veterans of any war or their unremarried spouses,³¹ and certain mobile home setup operations.³² Charitable, religious, fraternal, youth, civic, service, or other similar organization that make occasional sales or engage in fundraising projects that are performed exclusively by the members where the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic and service activities of the organization are also exempt.³³

Regulatory Provisions

Section 205.194, F.S., provides that any person applying for or renewing a local business tax receipt to practice any profession or engage in or manage any business or occupation regulated by the Department of Business and Professional Regulation, the Florida Supreme Court, or any other state regulatory agency, including any board or commission thereof, must exhibit an active state certificate, registration, or license, or proof of copy of the same, before such local receipt may be issued.

Sections 205.196, 205.1965, 205.1967, 205.1969, 205.1971, 205.1973 and 205.1975, F.S., provide similar requirements for production of evidence of appropriate licensure prior to issuance of a business tax receipt for pharmacies and pharmacists, assisted living facilities, pest control, health studios, sellers of travel and telemarketing businesses, respectively.

Distribution of 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.³⁴ 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.³⁵

Authorized Uses of Revenues

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.³⁶ The proceeds of the additional county business tax imposed pursuant to s. 205.033(6), F.S., shall 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.³⁷

²⁵ Section 205.054, F.S.

²⁶ Section 205.063, F.S.

²⁷ Section 205.064, F.S.

²⁸ Section 205.065, F.S.

²⁹ Section 205.066, F.S.

³⁰ Section 205.162, F.S.

³¹ Section 205.171, F.S.

³² Section 205.193, F.S.

³³ Section 205.192, F.S.

³⁴ Section 205.033(4), F.S.

³⁵ Section 205.033(5), F.S.

³⁶ Section 205.033(7), F.S.

³⁷ Section 205.033(6)(b), F.S.

Total Revenues Collected

In fiscal year 2008-09, counties collected a total of \$31.8 million of local business tax revenue.³⁸ In that same fiscal year, municipalities collected a total of \$127.0 million of local business tax revenue.³⁹

Effect of Proposed Changes

The bill would repeal Chapter 205, F.S., and would make conforming changes to Florida statutes to eliminate references to the chapter.

B. SECTION DIRECTORY:

Section 1: Repeals Chapter 205, F.S.

Section 2: Amends s. 202.24(2)(c), F.S., to delete a reference to local business taxes.

Section 3: Amends s. 213.0535(4)(a), F.S., to delete a reference to local business taxes.

Section 4: Amends s. 213.756(2)(b), F.S., to delete a reference to local business taxes.

Section 5: Amends s. 290.0057(1)(e), F.S., to delete a reference to local business taxes.

Section 6: Amends s. 337.401(3)(f), F.S., conforming provisions to changes made by the bill.

Section 7: Redesignates specified paragraphs in s. 376.84(1), F.S., and amends s. 376.84(1)(d), F.S., to delete a reference to local business taxes.

Section 8: Renumbers specified subsections of s. 379.3761, F.S., and amends the same to delete a reference to local business taxes.

Section 9: Amends s. 482.071, F.S., to delete a reference to local business taxes.

Section 10: Redesignates specified paragraphs in s. 482.242, F.S., and amends s. 482.242(1)(a), F.S., to delete a reference to local business taxes.

Section 11: Renumbers specified subsections of s. 489.119, F.S., and amends s. 489.119(4), F.S., to delete a reference to local business taxes and deletes an application requirement related to local business taxes.

Section 12: Amends s. 489.127(1), F.S., to delete a reference to local business taxes.

Section 13: Redesignates specified paragraphs in s. 489.128(1), F.S. and amends s. 489.128(1)(b), F.S., to delete a reference to local business taxes.

Section 14: Amends s.489.131, F.S., to delete a reference to local business taxes.

Section 15: Amends s. 489.516(3), F.S., to delete a reference to local business taxes.

Section 16: Renumbers specified subsections of s. 489.521, F.S., and amends the same to delete a reference to local business taxes.

Section 17: Amends s.489.5315, F.S., to delete a reference to local business taxes.

³⁸ Figures obtained from the Office of Economic and Demographic Research.

³⁹ Id.

- Section 18: Redesignates specified paragraphs in s. 489.532(1), F.S. and amends s. 489.532(1)(b), F.S., to delete a reference to local business taxes.
- Section 19: Amends s. 489.533(1)(q), F.S., conforming provisions to changes made by the bill.
- Section 20: Renumbers 489.537(9), F.S., and amends the same to delete a reference to local business taxes.
- Section 21: Amends s. 500.511(3), to delete a reference to local business taxes.
- Section 22: Amends s. 501.016, F.S., to delete a reference to local business taxes.
- Section 23: Redesignates specified paragraphs in s. 501.143(3), F.S. and amends s. 501.143(3)(b), F.S., to delete a reference to local business taxes.
- Section 24: Amends s. 501.160, F.S., to delete a reference to local business taxes.
- Section 25: Amends s. 507.13, F.S., to delete a reference to local business taxes.
- Section 26: Amends s. 539.001, F.S., to delete a reference to local business taxes.
- Section 27: Amends s. 559.939, F.S., to delete a reference to local business taxes.
- Section 28. Provides an effective date of July 1, 2012.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None.

2. Expenditures:

The Department of Revenue indicates that this bill will have an insignificant operational impact on the Department.⁴⁰

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

The Revenue Estimating Conference estimates the bill would have a negative recurring impact on local government revenues of \$156.4 million dollars beginning in FY 2012-13.

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

Persons currently paying a local business tax would no longer be required to do so.

D. FISCAL COMMENTS:

None.

⁴⁰ Department of Revenue Bill Analysis of HB 4025 dated September 16, 2011.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

The county/municipality mandates provision of Art. VII, section 18, of the Florida Constitution may apply because this bill eliminates the local businesses taxes authorized under Chapter 205, F.S. This bill does not appear to qualify under any exemption or exception. If the bill does qualify as a mandate, final passage must be approved by two-thirds of the membership of each house of the Legislature.

2. Other:

None.

B. RULE-MAKING AUTHORITY:

None.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

1 A bill to be entitled
 2 An act relating to local business taxes; repealing ch.
 3 205, F.S., which established the Local Business Tax
 4 Act; amending ss. 202.24, 213.0535, 213.756, 290.0057,
 5 337.401, 376.84, 379.3761, 482.071, 482.242, 489.119,
 6 489.127, 489.128, 489.131, 489.516, 489.521, 489.5315,
 7 489.532, 489.533, 489.537, 500.511, 501.016, 501.143,
 8 501.160, 507.13, 539.001, and 559.939, F.S.;
 9 conforming references and cross-references; providing
 10 an effective date.

11
 12 Be It Enacted by the Legislature of the State of Florida:

13
 14 Section 1. Chapter 205, Florida Statutes, consisting of
 15 sections 205.013, 205.022, 205.023, 205.0315, 205.032, 205.033,
 16 205.042, 205.043, 205.045, 205.053, 205.0532, 205.0535,
 17 205.0536, 205.0537, 205.054, 205.063, 205.064, 205.065, 205.066,
 18 205.162, 205.171, 205.191, 205.192, 205.193, 205.194, 205.196,
 19 205.1965, 205.1967, 205.1969, 205.1971, 205.1973, and 205.1975,
 20 is repealed.

21 Section 2. Paragraph (c) of subsection (2) of section
 22 202.24, Florida Statutes, is amended to read:

23 202.24 Limitations on local taxes and fees imposed on
 24 dealers of communications services.—

25 (2)

26 (c) This subsection does not apply to:

27 1. Local communications services taxes levied under this
 28 chapter.

29 2. Ad valorem taxes levied pursuant to chapter 200.
 30 ~~3. Business taxes levied under chapter 205.~~
 31 3.4. "911" service charges levied under chapter 365.
 32 ~~4.5.~~ Amounts charged for the rental or other use of
 33 property owned by a public body which is not in the public
 34 rights-of-way to a dealer of communications services for any
 35 purpose, including, but not limited to, the placement or
 36 attachment of equipment used in the provision of communications
 37 services.
 38 5.6. Permit fees of general applicability which are not
 39 related to placing or maintaining facilities in or on public
 40 roads or rights-of-way.
 41 6.7. Permit fees related to placing or maintaining
 42 facilities in or on public roads or rights-of-way pursuant to s.
 43 337.401.
 44 7.8. Any in-kind requirements, institutional networks, or
 45 contributions for, or in support of, the use or construction of
 46 public, educational, or governmental access facilities allowed
 47 under federal law and imposed on providers of cable or video
 48 service pursuant to any existing ordinance or an existing
 49 franchise agreement granted by each municipality or county,
 50 under which ordinance or franchise agreement service is provided
 51 prior to July 1, 2007, or as permitted under chapter 610.
 52 Nothing in this subparagraph shall prohibit the ability of
 53 providers of cable or video service to recover such expenses as
 54 allowed under federal law.
 55 8.9. Special assessments and impact fees.
 56 9.10. Pole attachment fees that are charged by a local

57 government for attachments to utility poles owned by the local
58 government.

59 ~~10.11.~~ Utility service fees or other similar user fees for
60 utility services.

61 ~~11.12.~~ Any other generally applicable tax, fee, charge, or
62 imposition authorized by general law on July 1, 2000, which is
63 not specifically prohibited by this subsection or included as a
64 replaced revenue source in s. 202.20.

65 Section 3. Paragraph (a) of subsection (4) of section
66 213.0535, Florida Statutes, is amended to read:

67 213.0535 Registration Information Sharing and Exchange
68 Program.—

69 (4) There are two levels of participation:

70 (a) Each unit of state or local government responsible for
71 administering one or more of the provisions specified in
72 subparagraphs 1.-7. ~~1.-8.~~ is a level-one participant. Level-one
73 participants shall exchange, monthly or quarterly, as determined
74 jointly by each participant and the department, the data
75 enumerated in subsection (2) for each new registrant, new filer,
76 or initial reporter, permittee, or licensee, with respect to the
77 following taxes, licenses, or permits:

- 78 1. The sales and use tax imposed under chapter 212.
- 79 2. The tourist development tax imposed under s. 125.0104.
- 80 3. The tourist impact tax imposed under s. 125.0108.
- 81 ~~4. Local business taxes imposed under chapter 205.~~
- 82 4.5. Convention development taxes imposed under s.
83 212.0305.
- 84 ~~5.6.~~ Public lodging and food service establishment

85 licenses issued pursuant to chapter 509.

86 ~~6.7.~~ Beverage law licenses issued pursuant to chapter 561.

87 ~~7.8.~~ A municipal resort tax as authorized under chapter
88 67-930, Laws of Florida.

89 Section 4. Paragraph (b) of subsection (2) of section
90 213.756, Florida Statutes, is amended to read:

91 213.756 Funds collected are state tax funds.-

92 (2)

93 (b) This subsection applies to those taxes enumerated in
94 s. 72.011, excluding chapter 202 and that portion of chapter 203
95 collected thereunder, ~~and also applies to taxes imposed under~~
96 ~~chapter 205.~~

97 Section 5. Paragraph (e) of subsection (1) of section
98 290.0057, Florida Statutes, is amended to read:

99 290.0057 Enterprise zone development plan.-

100 (1) Any application for designation as a new enterprise
101 zone must be accompanied by a strategic plan adopted by the
102 governing body of the municipality or county, or the governing
103 bodies of the county and one or more municipalities together. At
104 a minimum, the plan must:

105 (e) Commit the governing body or bodies to enact and
106 maintain local fiscal and regulatory incentives, if approval for
107 the area is received under s. 290.0065. These incentives may
108 include the municipal public service tax exemption provided by
109 s. 166.231, the economic development ad valorem tax exemption
110 provided by s. 196.1995, ~~the business tax exemption provided by~~
111 ~~s. 205.054,~~ local impact fee abatement or reduction, or low-
112 interest or interest-free loans or grants to businesses to

113 encourage the revitalization of the nominated area.

114 Section 6. Paragraph (f) of subsection (3) of section
 115 337.401, Florida Statutes, is amended to read:

116 337.401 Use of right-of-way for utilities subject to
 117 regulation; permit; fees.-

118 (3)

119 (f) Except as expressly allowed or authorized by general
 120 law and except for the rights-of-way permit fees subject to
 121 paragraph (c), a municipality or county may not levy on a
 122 provider of communications services a tax, fee, or other charge
 123 or imposition for operating as a provider of communications
 124 services within the jurisdiction of the municipality or county
 125 which is in any way related to using its roads or rights-of-way.
 126 A municipality or county may not require or solicit in-kind
 127 compensation, except as otherwise provided in s. 202.24(2)(c)7.
 128 ~~s. 202.24(2)(e)8.~~ or s. 610.109. Nothing in this paragraph shall
 129 impair any ordinance or agreement in effect on May 22, 1998, or
 130 any voluntary agreement entered into subsequent to that date,
 131 which provides for or allows in-kind compensation by a
 132 telecommunications company.

133 Section 7. Paragraphs (e) through (o) of subsection (1) of
 134 section 376.84, Florida Statutes, are redesignated as paragraphs
 135 (d) through (n), respectively, and present paragraph (d) of that
 136 subsection is amended to read:

137 376.84 Brownfield redevelopment economic incentives.-It is
 138 the intent of the Legislature that brownfield redevelopment
 139 activities be viewed as opportunities to significantly improve
 140 the utilization, general condition, and appearance of these

141 sites. Different standards than those in place for new
 142 development, as allowed under current state and local laws,
 143 should be used to the fullest extent to encourage the
 144 redevelopment of a brownfield. State and local governments are
 145 encouraged to offer redevelopment incentives for this purpose,
 146 as an ongoing public investment in infrastructure and services,
 147 to help eliminate the public health and environmental hazards,
 148 and to promote the creation of jobs in these areas. Such
 149 incentives may include financial, regulatory, and technical
 150 assistance to persons and businesses involved in the
 151 redevelopment of the brownfield pursuant to this act.

152 (1) Financial incentives and local incentives for
 153 redevelopment may include, but not be limited to:

154 ~~(d) Waiver, reduction, or limitation by line of business~~
 155 ~~with respect to business taxes pursuant to chapter 205.~~

156 Section 8. Subsections (5) and (6) of section 379.3761,
 157 Florida Statutes, are renumbered as subsections (4) and (5),
 158 respectively, and present subsection (4) of that section is
 159 amended to read:

160 379.3761 Exhibition or sale of wildlife; fees;
 161 classifications.-

162 ~~(4) The provisions of this section relative to licensing~~
 163 ~~for exhibition do not apply to any municipal, county, state, or~~
 164 ~~other publicly owned wildlife exhibit or any traveling zoo,~~
 165 ~~circus, or exhibit licensed under chapter 205.~~

166 Section 9. Subsection (5) of section 482.071, Florida
 167 Statutes, is amended to read:

168 482.071 Licenses.-

169 ~~(5) A license under this section is a prerequisite for the~~
 170 ~~issuance of a local occupational license to engage in pest~~
 171 ~~control, as provided in s. 205.1967.~~

172 Section 10. Paragraphs (b) through (g) of subsection (1)
 173 of section 482.242, Florida Statutes, are redesignated as
 174 paragraphs (a) through (f), respectively, and present paragraph
 175 (a) of that subsection is amended to read:

176 482.242 Preemption.—

177 (1) This chapter is intended as comprehensive and
 178 exclusive regulation of pest control in this state. The
 179 provisions of this chapter preempt to the state all regulation
 180 of the activities and operations of pest control services,
 181 including the pesticides used pursuant to labeling and
 182 registration approved under part I of chapter 487. No local
 183 government or political subdivision of the state may enact or
 184 enforce an ordinance that regulates pest control, except that
 185 the preemption in this section does not prohibit a local
 186 government or political subdivision from enacting an ordinance
 187 regarding any of the following:

188 ~~(a) Local business taxes adopted pursuant to chapter 205.~~

189 Section 11. Subsections (5), (6), and (7) of section
 190 489.119, Florida Statutes, are renumbered as subsections (4),
 191 (5), and (6), respectively, and present subsection (4) of that
 192 section is amended to read:

193 489.119 Business organizations; qualifying agents.—

194 ~~(4) When a certified qualifying agent, on behalf of a~~
 195 ~~business organization, makes application for a business tax~~
 196 ~~receipt in any municipality or county of this state, the~~

197 ~~application shall be made with the tax collector in the name of~~
 198 ~~the business organization and the qualifying agent; and the~~
 199 ~~license, when issued, shall be issued to the business~~
 200 ~~organization, upon payment of the appropriate licensing fee and~~
 201 ~~exhibition to the tax collector of a valid certificate for the~~
 202 ~~qualifying agent issued by the department, and the state license~~
 203 ~~numbers shall be noted thereon.~~

204 Section 12. Subsection (1) of section 489.127, Florida
 205 Statutes, is amended to read:

206 489.127 Prohibitions; penalties.—

207 (1) No person shall:

208 (a) Falsely hold himself or herself or a business
 209 organization out as a licensee, certificateholder, or
 210 registrant;

211 (b) Falsely impersonate a certificateholder or registrant;

212 (c) Present as his or her own the certificate or
 213 registration of another;

214 (d) Knowingly give false or forged evidence to the board
 215 or a member thereof;

216 (e) Use or attempt to use a certificate or registration
 217 that has been suspended or revoked;

218 (f) Engage in the business or act in the capacity of a
 219 contractor or advertise himself or herself or a business
 220 organization as available to engage in the business or act in
 221 the capacity of a contractor without being duly registered or
 222 certified;

223 (g) Operate a business organization engaged in contracting
 224 after 60 days following the termination of its only qualifying

225 agent without designating another primary qualifying agent,
 226 except as provided in ss. 489.119 and 489.1195;

227 (h) Commence or perform work for which a building permit
 228 is required pursuant to part IV of chapter 553 without such
 229 building permit being in effect; or

230 (i) Willfully or deliberately disregard or violate any
 231 municipal or county ordinance relating to uncertified or
 232 unregistered contractors.

233

234 For purposes of this subsection, a person or business
 235 organization operating on an inactive or suspended certificate
 236 or registration is not duly certified or registered and is
 237 considered unlicensed. ~~A business tax receipt issued under the~~
 238 ~~authority of chapter 205 is not a license for purposes of this~~
 239 ~~part.~~

240 Section 13. Paragraph (c) of subsection (1) of section
 241 489.128, Florida Statutes, is redesignated as paragraph (b), and
 242 present paragraph (b) of that subsection is amended to read:

243 489.128 Contracts entered into by unlicensed contractors
 244 unenforceable.—

245 (1) As a matter of public policy, contracts entered into
 246 on or after October 1, 1990, by an unlicensed contractor shall
 247 be unenforceable in law or in equity by the unlicensed
 248 contractor.

249 ~~(b) For purposes of this section, an individual or~~
 250 ~~business organization may not be considered unlicensed for~~
 251 ~~failing to have a business tax receipt issued under the~~
 252 ~~authority of chapter 205.~~

253 Section 14. Paragraph (c) of subsection (3) of section
 254 489.131, Florida Statutes, is amended to read:

255 489.131 Applicability.—

256 (3) Nothing in this part limits the power of a
 257 municipality or county:

258 (c) To collect ~~business taxes, subject to s. 205.065, and~~
 259 inspection fees for engaging in contracting or examination fees
 260 from persons who are registered with the board pursuant to local
 261 examination requirements ~~and issue business tax receipts.~~

262 ~~However, nothing in this part shall be construed to require~~
 263 ~~general contractors, building contractors, or residential~~
 264 ~~contractors to obtain additional business tax receipts for~~
 265 ~~specialty work when such specialty work is performed by~~
 266 ~~employees of such contractors on projects for which they have~~
 267 ~~substantially full responsibility and such contractors do not~~
 268 ~~hold themselves out to the public as being specialty~~
 269 ~~contractors.~~

270 Section 15. Subsection (3) of section 489.516, Florida
 271 Statutes, is amended to read:

272 489.516 Qualifications to practice; restrictions;
 273 prerequisites.—

274 (3) When a certificateholder desires to engage in
 275 contracting in any area of the state, as a prerequisite
 276 therefor, he or she shall only be required to exhibit to the
 277 local building official, tax collector, or other authorized
 278 person in charge of the issuance of licenses and building or
 279 electrical permits in the area evidence of holding a current
 280 certificate ~~and a current business tax receipt issued by the~~

281 ~~jurisdiction in which the certificateholder's principal place of~~
 282 ~~business is located~~ and having paid the fee for the permit
 283 required of other persons. However, a local construction
 284 regulation board may deny the issuance of an electrical permit
 285 to a certified contractor, or issue a permit with specific
 286 conditions, if the local construction regulation board has found
 287 such contractor, through the public hearing process, to be
 288 guilty of fraud or a willful building code violation within the
 289 county or municipality that the local construction regulation
 290 board represents, or if the local construction regulation board
 291 has proof that such contractor, through the public hearing
 292 process, has been found guilty, in another county or
 293 municipality within the past 12 months, of fraud or a willful
 294 building code violation and finds, after providing notice to the
 295 contractor, that such fraud or violation would have been fraud
 296 or a violation if committed in the county or municipality that
 297 the local construction board represents. Notification of and
 298 information concerning such permit denial shall be submitted to
 299 the Department of Business and Professional Regulation within 15
 300 days after the local construction regulation board decides to
 301 deny the permit.

302 Section 16. Subsections (7) through (10) of section
 303 489.521, Florida Statutes, are renumbered as subsections (6)
 304 through (9), respectively, and present subsection (6) of that
 305 section is amended to read:

306 489.521 Business organizations; qualifying agents.—
 307 ~~(6) When a business organization qualified to engage in~~
 308 ~~contracting makes application for a business tax receipt in any~~

309 ~~municipality or county of this state, the application shall be~~
 310 ~~made with the tax collector in the name of the business~~
 311 ~~organization, and the business tax receipt, when issued, shall~~
 312 ~~be issued to the business organization upon payment of the~~
 313 ~~appropriate licensing fee and exhibition to the tax collector of~~
 314 ~~a valid certificate issued by the department.~~

315 Section 17. Section 489.5315, Florida Statutes, is amended
 316 to read:

317 489.5315 Proprietary electrical or alarm contractors.—
 318 Businesses that obtain an electrical or burglar alarm system
 319 license to work only on their own equipment, and that do not
 320 offer electrical or alarm contracting services to the public,
 321 are not electrical or burglar alarm system contracting
 322 businesses ~~and do not have to obtain a business tax receipt in~~
 323 ~~addition to any they are otherwise required to have.~~

324 Section 18. Paragraph (c) of subsection (1) of section
 325 489.532, Florida Statutes, is redesignated as paragraph (b), and
 326 present paragraph (b) of that subsection is amended to read:

327 489.532 Contracts entered into by unlicensed contractors
 328 unenforceable.—

329 (1) As a matter of public policy, contracts entered into
 330 on or after October 1, 1990, by an unlicensed contractor shall
 331 be unenforceable in law or in equity by the unlicensed
 332 contractor.

333 ~~(b) For purposes of this section, an individual or~~
 334 ~~business organization shall not be considered unlicensed for~~
 335 ~~failing to have a business tax receipt issued under the~~
 336 ~~authority of chapter 205.~~

337 Section 19. Paragraph (q) of subsection (1) of section
 338 489.533, Florida Statutes, is amended to read:

339 489.533 Disciplinary proceedings.—

340 (1) The following acts shall constitute grounds for
 341 disciplinary actions as provided in subsection (2):

342 (q) Failing to affix a registration or certification
 343 number as required by s. 489.521(6) ~~s. 489.521(7)~~.

344

345 For the purposes of this subsection, construction is considered
 346 to be commenced when the contract is executed and the contractor
 347 has accepted funds from the customer or lender.

348 Section 20. Subsection (9) of section 489.537, Florida
 349 Statutes, is renumbered as subsection (8), and paragraph (b) of
 350 subsection (3) and present subsection (8) of that section are
 351 amended to read:

352 489.537 Application of this part.—

353 (3) Nothing in this act limits the power of a municipality
 354 or county:

355 (b) To collect fees for ~~business tax receipts and~~
 356 inspections for engaging in contracting or examination fees from
 357 persons who are registered with the local boards pursuant to
 358 local examination requirements.

359 ~~(8) Persons licensed under this part are subject to ss.~~
 360 ~~205.0535(1) and 205.065, as applicable.~~

361 Section 21. Subsection (3) of section 500.511, Florida
 362 Statutes, is amended to read:

363 500.511 Fees; enforcement; preemption.—

364 (3) PREEMPTION OF AUTHORITY TO REGULATE.—Regulation of

365 bottled water plants, water vending machines, water vending
 366 machine operators, and packaged ice plants is preempted by the
 367 state. No county or municipality may adopt or enforce any
 368 ordinance that regulates the licensure or operation of bottled
 369 water plants, water vending machines, or packaged ice plants,
 370 unless it is determined that unique conditions exist within the
 371 county which require the county to regulate such entities in
 372 order to protect the public health. ~~This subsection does not~~
 373 ~~prohibit a county or municipality from requiring a business tax~~
 374 ~~pursuant to chapter 205.~~

375 Section 22. Subsection (1) of section 501.016, Florida
 376 Statutes, is amended to read:

377 501.016 Health studios; security requirements.—Each health
 378 studio that sells contracts for health studio services shall
 379 meet the following requirements:

380 (1) Each health studio shall maintain for each separate
 381 business location a bond issued by a surety company admitted to
 382 do business in this state. The principal sum of the bond shall
 383 be \$50,000, ~~and the bond, when required, shall be obtained~~
 384 ~~before a business tax receipt may be issued under chapter 205.~~
 385 ~~Upon issuance of a business tax receipt, the licensing authority~~
 386 ~~shall immediately notify the department of such issuance in a~~
 387 ~~manner established by the department by rule.~~ The bond shall be
 388 in favor of the state for the benefit of any person injured as a
 389 result of a violation of ss. 501.012-501.019. The aggregate
 390 liability of the surety to all persons for all breaches of the
 391 conditions of the bonds provided herein shall in no event exceed
 392 the amount of the bond. The original surety bond required by

393 this section shall be filed with the department.

394 Section 23. Paragraphs (c) through (f) of subsection (3)
 395 of section 501.143, Florida Statutes, are redesignated as
 396 paragraphs (b) through (e), respectively, and present paragraph
 397 (b) of that subsection is amended to read:

398 501.143 Dance Studio Act.—

399 (3) REGISTRATION OF BALLROOM DANCE STUDIOS.—

400 ~~(b) Any person applying for or renewing a local business~~
 401 ~~tax receipt to engage in business as a ballroom dance studio~~
 402 ~~must exhibit an active registration certificate from the~~
 403 ~~department before the local business tax receipt may be issued~~
 404 ~~or reissued under chapter 205.~~

405 Section 24. Subsection (9) of section 501.160, Florida
 406 Statutes, is amended to read:

407 501.160 Rental or sale of essential commodities during a
 408 declared state of emergency; prohibition against unconscionable
 409 prices.—

410 (9) Upon a declaration of a state of emergency by the
 411 Governor, ~~in order to protect the health, safety, and welfare of~~
 412 ~~residents, any person who offers goods and services for sale to~~
 413 ~~the public during the duration of the emergency and who does not~~
 414 ~~possess a business tax receipt under s. 205.032 or s. 205.042~~
 415 ~~commits a misdemeanor of the second degree, punishable as~~
 416 ~~provided in s. 775.082 or s. 775.083. During a declared~~
 417 ~~emergency, this subsection does not apply to religious,~~
 418 ~~charitable, fraternal, civic, educational, or social~~
 419 ~~organizations. During a declared emergency and when there is an~~
 420 allegation of price gouging against the person, failure to

421 possess a license constitutes reasonable cause to detain the
 422 person, provided that the detention shall only be made in a
 423 reasonable manner and only for a reasonable period of time
 424 sufficient for an inquiry into the circumstances surrounding the
 425 failure to possess a license.

426 Section 25. Subsection (1) of section 507.13, Florida
 427 Statutes, is amended to read:

428 507.13 Local regulation.—

429 (1) (a) Except as provided in paragraph ~~paragraphs~~ (b) and
 430 ~~(e)~~, this chapter preempts a local ordinance or regulation of a
 431 county or municipality which regulates transactions relating to
 432 movers of household goods or moving brokers.

433 (b) This chapter does not preempt an ordinance or
 434 regulation originally enacted by a county before January 1,
 435 2011, or a subsequent amendment to such an ordinance or
 436 regulation. However, registration fees required by such an
 437 ordinance or regulation must be reasonable and may not exceed
 438 the cost of administering the ordinance or regulation. In
 439 addition, registration and bonding may be required only of a
 440 mover or moving broker whose principal place of business is
 441 located within that county's jurisdiction.

442 ~~(c) This section does not preempt a local government's~~
 443 ~~authority to levy a local business tax pursuant to chapter 205.~~

444 Section 26. Paragraph (f) of subsection (3) of section
 445 539.001, Florida Statutes, is amended to read:

446 539.001 The Florida Pawnbroking Act.—

447 (3) LICENSE REQUIRED.—

448 ~~(f) Any person applying for or renewing a local~~

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449 ~~occupational license to engage in business as a pawnbroker must~~
 450 ~~exhibit a current license from the agency before the local~~
 451 ~~business tax receipt may be issued or reissued.~~

452 Section 27. Section 559.939, Florida Statutes, is amended
 453 to read:

454 559.939 State preemption.—No municipality ~~or county~~ or
 455 other political subdivision of this state shall have authority
 456 to levy or collect any registration fee or tax, as a regulatory
 457 measure, or to require the registration or bonding in any manner
 458 of any seller of travel who is registered or complies with all
 459 applicable provisions of this part, unless that authority is
 460 provided for by special or general act of the Legislature. Any
 461 ordinance, resolution, or regulation of any municipality ~~or~~
 462 ~~county~~ or other political subdivision of this state which is in
 463 conflict with any provision of this part is preempted by this
 464 part. ~~The provisions of this section do not apply to any local~~
 465 ~~business tax levied pursuant to chapter 205.~~

466 Section 28. This act shall take effect July 1, 2012.

LOCAL BUSINESS TAXES - AN OVERVIEW

Finance and Tax Committee

November 16, 2011

LOCAL BUSINESS TAXES: THE BASICS

- ✘ Local business taxes are *NOT* regulatory license fees
- ✘ Chapter 205, F.S., authorizes counties and municipalities to levy the tax
 - + Local option
 - + Self administered

LOCAL BUSINESS TAXES: THE NUMBERS

- ✘ Who is levying?
 - + 35 counties
 - + 269 municipalities

- ✘ How much revenue (FY 2008-09)?
 - + Counties = \$31.8 million
 - + Municipalities = \$127.0 million

LOCAL BUSINESS TAXES: USAGE

- ✘ A **general revenue source** for local governments
 - + May be used for any legitimate local government purpose
 - + Includes debt service/bonding of the revenue stream

- ✘ Use for economic development is expressly provided for

LOCAL BUSINESS TAXES: PARAMETERS

- ✘ Based upon “reasonable classifications”
- ✘ Uniform throughout any class.

LOCAL BUSINESS TAXES: PARAMETERS

- ✘ Jurisdictions have **limited ability to restructure** their tax
 - + 1972—State authorized counties and municipalities to levy a local business tax
 - + 1980--Certain rate increases permitted based upon the rates then in effect
 - + 1986--Miami-Dade, Broward, Monroe and Collier counties were allowed to increase their rates by an additional 50%
 - + 1993--Business reclassification and rate resets allowed following local equity study commissions. Had to be accomplished by October 1, 1995. Subsequent rate increases were limited
 - + 2007--Certain municipalities allowed to restructure, if done by October 1, 2008

LOCAL BUSINESS TAXES: PARAMETERS

- ✘ Today, classification structures for existing local business taxes are locked in, and rate changes are restricted.
- ✘ Jurisdictions that underwent earlier reclassifications may, every other year, increase or decrease tax rates by up to 5 percent.
 - + Increases must be enacted by at least a majority plus one vote of the governing body.

LOCAL BUSINESS TAXES: PARAMETERS

- ✘ Beginning October 1, 1995, a jurisdiction that has not adopted a local business tax is permitted to adopt one.
- ✘ Equity study commission required
- ✘ Tax rate structure:
 - + Must be reasonable
 - + Based on structure in certain adjacent local governments

LOCAL BUSINESS TAXES: EXEMPTIONS

- ✘ Nonprofit, customary religious, charitable, or educational activities
- ✘ Optional partial exemption for businesses located in enterprise zones
- ✘ Certain employees of businesses that are required to pay a local business tax

LOCAL BUSINESS TAXES: EXEMPTIONS

- ✘ Delivery and transportation of tangible personal property by a business that is otherwise required to pay a local business tax may not be charged a separate local business tax for such delivery or transportation service
- ✘ Certain nonresident persons regulated by the Department of Professional Regulation
- ✘ Persons engaged in specified farming activities
- ✘ Certain disabled persons, the aged, and widows with minor dependents

LOCAL BUSINESS TAXES: EXEMPTIONS

- ✘ Disabled veterans of any war or their unremarried spouses
- ✘ Charitable, religious, fraternal, youth, civic, service, or other similar organization that makes occasional sales or engages in fundraising projects that are performed exclusively by the members
- ✘ Certain mobile home setup operations

LOCAL BUSINESS TAXES: CONNECTION TO REGULATORY LICENSING REQUIREMENTS

- ✘ Any person applying for or renewing a local business tax receipt who is regulated by:
 - + The Department of Business and Professional Regulation
 - + The Florida Supreme Court, or
 - + Any other state regulatory agency, including any board or commission thereof,

- ✘ Must exhibit an active state certificate, registration, or license, before receiving a local business tax receipt.

LOCAL BUSINESS TAXES: CONNECTION TO REGULATORY LICENSING REQUIREMENTS

- ✘ Similar requirements for:
 - + Pharmacies and pharmacists,
 - + Assisted living facilities,
 - + Pest control,
 - + Health studios,
 - + Sellers of travel, and
 - + Telemarketing businesses.

LOCAL BUSINESS TAXES: CONCLUSION

Questions?

County Local Business Tax Revenues

Local Fiscal Years Ended September 30, 1993 - 2009

County	1993	1999	2004	2009
Alachua	\$ 10,246	\$ 36,420	\$ 275,483	\$ 284,242
Baker	12,615	10,137	14,725	-
Bay	49,797	65,727	57,247	-
Bradford	10,368	-	-	-
Brevard	173,350	375,885	506,748	564,232
Broward	4,470,000	4,264,000	5,187,000	1,043,000
Calhoun	-	-	-	-
Charlotte	326,631	444,782	464,178	526,269
Citrus	83,979	196,712	203,570	194,717
Clay	-	-	-	-
Collier	892,025	927,223	1,452,616	-
Columbia	39,550	59,849	56,708	-
De Soto	22,389	25,686	38,377	35,112
Dixie	3,212	10,503	9,920	6,319
Duval	Refer to the separate municipal table (City of Jacksonville)			
Escambia	333,263	444,646	471,791	529,838
Flagler	19,230	25,771	7,538	5,881
Franklin	-	-	-	-
Gadsden	12,082	15,226	10,437	9,291
Gilchrist	2,208	4,867	4,599	-
Glades	6,827	8,181	3,145	-
Gulf	1,200	10,125	-	3,375
Hamilton	-	-	-	-
Hardee	3,844	9,077	-	-
Hendry	11,673	18,990	17,764	13,926
Hernando	93,355	107,682	148,150	-
Highlands	189,867	116,905	145,315	-
Hillsborough	1,764,681	2,311,375	2,442,248	2,319,573
Holmes	-	-	-	-
Indian River	119,455	183,430	183,651	202,522
Jackson	-	-	-	-
Jefferson	2,180	-	4,195	-
Lafayette	1,373	-	-	-
Lake	217,772	400,924	467,102	-
Lee	591,652	842,295	1,084,174	992,251
Leon	73,739	188,167	219,605	54,046
Levy	18,975	-	-	-
Liberty	4,540	-	-	-
Madison	8,809	11,367	17,829	16,016
Manatee	67,682	52,772	31,110	775
Marion	255,737	246,605	298,222	124,385
Martin	121,019	247,666	247,517	275,138
Miami-Dade	10,040,000	20,857,589	13,926,788	14,728,471
Monroe	223,732	486,380	381,436	482,923
Nassau	5,913	29,297	67,033	-
Okaloosa	166,108	216,709	416,590	368,153
Okeechobee	56,414	53,368	48,716	-
Orange	1,048,841	1,849,608	2,420,139	2,140,102
Osceola	96,199	201,876	307,082	420,078
Palm Beach	1,252,211	1,671,297	2,007,948	1,923,147
Pasco	205,681	564,190	511,588	558,036
Pinellas	759,121	555,080	757,490	737,866
Polk	578,424	784,290	780,121	1,198,241

County Local Business Tax Revenues

Local Fiscal Years Ended September 30, 1993 - 2009

County	1994	1999	2004	2009
Putnam	55,500	45,093	57,304	43,286
St. Johns	238,564	286,905	326,514	-
St. Lucie	31,988	21,717	163,944	96,884
Santa Rosa	79,133	112,877	139,594	143,739
Sarasota	309,608	531,164	573,185	610,600
Seminole	286,160	685,925	555,194	573,470
Sumter	48,957	52,737	61,849	-
Suwannee	12,669	13,237	36,960	-
Taylor	-	-	26,974	-
Union	4,201	4,921	12,729	-
Volusia	353,271	330,684	372,531	593,640
Wakulla	-	52,269	42,194	-
Walton	-	-	-	-
Washington	-	-	-	-
Statewide Total	\$ 25,868,020	\$ 41,070,208	\$ 38,964,867	\$ 31,819,544
# Reporting	56	52	52	35

Note: This summary reflects aggregate revenues reported across all fund types within current fiscal years.

Data Source: Florida Department of Financial Services.

Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 1993 - 2009

Municipality	County	1993	1999	2004	2009
Alachua	Alachua	\$ 17,012	\$ 20,642	\$ 33,788	\$ 46,049
Archer	Alachua	-	-	1,083	700
Gainesville	Alachua	764,726	763,933	927,116	974,369
Hawthorne	Alachua	1,911	2,296	3,886	-
High Springs	Alachua	17,484	14,384	981	-
Lacrosse	Alachua	-	-	-	-
Micanopy	Alachua	4,325	9,470	4,532	-
Newberry	Alachua	3,059	6,276	21,777	29,964
Waldo	Alachua	-	960	2,277	4,830
Glen St. Mary	Baker	234	422	-	-
Maccleenny	Baker	24,167	28,642	22,681	-
Callaway	Bay	21,492	34,556	20,200	21,580
Cedar Grove	Bay	7,660	20,081	10,546	-
Lynn Haven	Bay	56,911	107,234	118,542	104,763
Mexico Beach	Bay	7,371	6,887	9,133	9,989
Panama City	Bay	5,036,190	6,573,490	8,088,609	7,567,342
Panama City Beach	Bay	2,182,962	3,462,625	4,347,926	7,312,686
Parker	Bay	13,535	15,539	19,843	25,885
Springfield	Bay	20,977	26,245	29,888	-
Brooker	Bradford	241	-	-	-
Hampton	Bradford	430	92	-	-
Lawtey	Bradford	840	-	-	-
Starke	Bradford	25,262	50,686	60,239	-
Cape Canaveral	Brevard	43,584	48,555	66,152	74,426
Cocoa	Brevard	88,581	107,230	115,001	210,697
Cocoa Beach	Brevard	110,024	143,944	161,995	158,107
Grant-Valkaria	Brevard	-	-	-	-
Indialantic	Brevard	-	24,547	34,276	30,483
Indian Harbour Beach	Brevard	42,028	41,378	48,002	42,726
Malabar	Brevard	14,573	15,041	15,814	20,737
Melbourne	Brevard	600,193	911,021	1,004,315	1,095,480
Melbourne Beach	Brevard	13,014	12,147	7,513	17,528
Melbourne Village	Brevard	2,910	7,079	6,883	6,198
Palm Bay	Brevard	294,480	395,759	535,674	615,746
Palm Shores	Brevard	349	1,672	5,472	-
Rockledge	Brevard	101,764	112,229	142,561	228,421
Satellite Beach	Brevard	42,283	40,223	62,431	58,562
Titusville	Brevard	286,727	271,784	349,123	333,369
West Melbourne	Brevard	170,925	180,566	223,895	224,452
Coconut Creek	Broward	100,000	155,206	257,128	117,788
Cooper City	Broward	258,414	331,822	354,068	461,971
Coral Springs	Broward	449,341	788,008	1,190,914	1,222,424
Dania Beach	Broward	391,571	361,176	462,984	602,364
Davie	Broward	271,754	605,642	790,851	903,069
Deerfield Beach	Broward	418,044	510,014	478,464	660,305
Fort Lauderdale	Broward	2,288,598	2,437,889	1,967,993	2,371,542
Hallandale Beach	Broward	230,517	286,015	525,256	338,707
Hillsboro Beach	Broward	-	-	-	-
Hollywood	Broward	1,542,970	1,593,627	1,892,580	2,094,587
Lauderdale Lakes	Broward	108,225	143,746	144,620	-
Lauderdale-by-the-Sea	Broward	37,633	30,166	63,671	73,030
Lauderhill	Broward	445,222	521,871	1,005,881	-
Lazy Lake	Broward	47	-	-	32
Lighthouse Point	Broward	43,692	59,653	70,864	65,851
Margate	Broward	288,149	316,378	292,738	311,367
Miramar	Broward	228,441	475,066	918,135	1,237,456
North Lauderdale	Broward	108,139	122,435	141,783	218,259
Oakland Park	Broward	370,045	367,751	387,294	391,682
Parkland	Broward	3,516	7,985	18,188	-
Pembroke Park	Broward	104,313	113,814	203,577	124,028

Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 1993 - 2009

Municipality	County	1993	1998	2004	2009
Pembroke Pines	Broward	1,167,505	2,348,972	2,643,082	3,307,733
Plantation	Broward	601,719	713,268	847,885	758,933
Pompano Beach	Broward	943,568	1,264,383	1,654,316	1,852,958
Sea Ranch Lakes	Broward	5,246	5,918	8,226	4,728
Southwest Ranches	Broward	-	-	-	-
Sunrise	Broward	939,989	1,612,394	1,807,780	2,190,433
Tamarac	Broward	371,142	523,101	651,900	705,866
West Park	Broward	-	-	-	53,673
Weston	Broward	-	447,724	475,703	898,912
Wilton Manors	Broward	107,865	136,327	121,075	89,754
Altha	Calhoun	-	-	130	-
Blountstown	Calhoun	463	-	-	-
Punta Gorda	Charlotte	91,799	142,168	103,064	149,451
Crystal River	Citrus	24,764	35,310	39,569	37,980
Inverness	Citrus	33,405	31,782	44,537	55,213
Green Cove Springs	Clay	14,986	13,192	17,684	-
Keystone Heights	Clay	2,601	4,405	7,659	-
Orange Park	Clay	52,854	59,343	69,708	64,785
Penney Farms	Clay	-	-	-	-
Everglades City	Collier	4,945	4,142	4,184	-
Marco Island	Collier	-	33,744	29,851	27,967
Naples	Collier	219,725	245,893	251,051	247,021
Fort White	Columbia	811	872	3,375	-
Lake City	Columbia	65,114	87,109	89,328	120,494
Arcadia	DeSoto	61,833	54,234	57,696	50,085
Cross City	Dixie	1,840	1,740	1,914	-
Horseshoe Beach	Dixie	155	15	-	466
Atlantic Beach	Duval	46,367	78,002	87,611	104,458
Baldwin	Duval	4,200	2,973	3,399	-
Jacksonville	Duval	6,029,619	6,724,589	7,372,087	-
Jacksonville Beach	Duval	158,885	209,153	270,715	271,344
Neptune Beach	Duval	-	40,821	63,073	70,613
Century	Escambia	-	2,733	7,601	-
Pensacola	Escambia	823,692	807,079	870,558	895,571
Beverly Beach	Flagler	1,854	1,263	725	705
Bunnell	Flagler	29,557	26,758	64,986	90,579
Palm Coast	Flagler	-	-	302,378	358,300
Marineland	Flagler/St. Johns	890	225	-	-
Flagler Beach	Flagler/Volusia	19,785	28,678	23,726	28,888
Apalachicola	Franklin	-	22,270	-	28,615
Carrabelle	Franklin	4,250	3,851	6,039	-
Chattahoochee	Gadsden	8,644	8,381	8,338	6,960
Greensboro	Gadsden	189	317	295	-
Gretna	Gadsden	863	2,125	2,300	4,160
Havana	Gadsden	4,705	8,653	9,177	9,721
Midway	Gadsden	968	-	-	-
Quincy	Gadsden	19,741	23,501	26,138	26,239
Bell	Gilchrist	637	241	965	3,198
Trenton	Gilchrist	4,302	4,523	5,716	5,643
Fanning Springs	Gilchrist/Levy	334	1,244	1,532	-
Moore Haven	Glades	2,790	3,858	5,468	5,609
Port St. Joe	Gulf	11,012	12,068	20,378	18,433
Wewahitchka	Gulf	3,335	5,730	9,946	-
Jasper	Hamilton	7,667	8,729	11,183	11,148
Jennings	Hamilton	536	668	611	-
White Springs	Hamilton	900	2,571	2,730	3,427
Bowling Green	Hardee	-	2,407	1,493	2,164
Wauchula	Hardee	11,452	10,044	7,279	10,700
Zolfo Springs	Hardee	2,032	1,803	1,558	3,533
Clewiston	Hendry	35,204	31,723	36,489	44,458

Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 1993 - 2009

Municipality	County	1993	1999	2004	2009
La Belle	Hendry	16,891	14,109	16,660	21,827
Brooksville	Hernando	47,435	46,869	61,434	-
Weeki Wachee	Hernando	305	2,401	61	-
Avon Park	Highlands	28,807	30,845	28,651	43,024
Lake Placid	Highlands	7,515	8,204	11,922	10,043
Sebring	Highlands	26,384	56,601	70,818	-
Plant City	Hillsborough	197,417	313,212	399,674	499,086
Tampa	Hillsborough	8,055,286	13,947,827	9,325,480	10,830,731
Temple Terrace	Hillsborough	179,372	155,786	185,208	223,420
Bonifay	Holmes	11,280	10,131	11,596	-
Esto	Holmes	-	133	420	875
Noma	Holmes	-	-	-	-
Ponce de Leon	Holmes	-	-	-	-
Westville	Holmes	-	-	-	-
Fellsmere	Indian River	10,700	8,321	16,160	21,165
Indian River Shores	Indian River	8,530	9,446	11,314	12,347
Orchid	Indian River	280	6,140	17,795	-
Sebastian	Indian River	49,077	84,289	127,483	128,722
Vero Beach	Indian River	112,164	189,777	166,132	161,518
Alford	Jackson	1,145	160	180	-
Bascom	Jackson	-	-	-	-
Campbellton	Jackson	491	-	683	-
Cottontale	Jackson	5,494	4,989	4,624	-
Graceville	Jackson	13,400	11,100	11,200	-
Grand Ridge	Jackson	-	-	-	-
Greenwood	Jackson	-	-	-	-
Jacob City	Jackson	-	-	-	-
Malone	Jackson	2,403	2,270	2,863	-
Marianna	Jackson	40,600	58,900	58,600	-
Sneads	Jackson	3,936	4,344	4,873	-
Monticello	Jefferson	8,762	11,194	10,589	12,943
Mayo	Lafayette	2,145	2,715	3,445	9,695
Astatula	Lake	2,527	-	1,675	-
Clermont	Lake	18,927	38,660	81,680	104,754
Eustis	Lake	75,838	90,692	83,025	96,412
Fruitland Park	Lake	7,795	13,230	15,823	19,200
Groveland	Lake	4,046	12,260	11,479	15,388
Howey-in-the-Hills	Lake	4,140	5,317	239,045	-
Lady Lake	Lake	13,311	20,988	39,609	53,331
Leesburg	Lake	136,604	157,271	158,883	208,203
Mascotte	Lake	6,766	7,694	12,969	7,954
Minneola	Lake	7,004	10,349	19,521	-
Montverde	Lake	2,762	1,396	1,729	-
Mount Dora	Lake	24,027	38,273	28,186	28,310
Tavares	Lake	11,742	30,242	39,095	43,541
Umatilla	Lake	4,887	4,163	6,590	-
Bonita Springs	Lee	-	-	34,912	40,400
Cape Coral	Lee	496,293	517,897	600,039	841,320
Fort Myers	Lee	1,207,871	1,208,344	1,454,310	1,628,537
Fort Myers Beach	Lee	-	6,852	7,857	-
Sanibel	Lee	230,782	244,931	269,360	293,393
Tallahassee	Leon	1,083,000	1,309,000	1,619,000	-
Bronson	Levy	852	364	931	4,334
Cedar Key	Levy	4,391	5,365	5,193	6,891
Chiefland	Levy	-	13,512	14,205	-
Inglis	Levy	6,149	3,651	4,217	-
Otter Creek	Levy	-	315	550	-
Williston	Levy	11,673	10,899	22,773	23,756
Yankeetown	Levy	-	-	-	-
Bristol	Liberty	-	-	-	-

Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 1993 - 2009

Municipality	County	1993	1999	2004	2009
Greenville	Madison	7,481	8,019	6,582	-
Lee	Madison	517	301	141	180
Madison	Madison	18,039	18,812	18,567	-
Anna Maria	Manatee	19,071	25,248	-	-
Bradenton	Manatee	48,750	191,911	258,862	233,997
Bradenton Beach	Manatee	9,495	29,771	29,248	-
Holmes Beach	Manatee	15,699	17,745	27,023	-
Palmetto	Manatee	62,235	56,389	61,047	-
Longboat Key	Manatee/Sarasota	105,403	153,049	137,739	198,083
Bellevue	Marion	18,445	29,289	36,359	34,649
Dunnellon	Marion	15,253	21,103	32,034	30,807
McIntosh	Marion	378	-	530	-
Ocala	Marion	377,983	466,791	-	-
Reddick	Marion	-	-	-	-
Jupiter Island	Martin	716	115	245	-
Ocean Breeze Park	Martin	-	154	135	-
Sewalls Point	Martin	2,222	555	485	664
Stuart	Martin	554,780	340,313	533,440	632,001
Aventura	Miami-Dade	-	561,028	611,576	768,006
Bal Harbour	Miami-Dade	131,598	212,831	-	465,055
Bay Harbor Islands	Miami-Dade	42,499	63,871	75,310	-
Biscayne Park	Miami-Dade	10,923	7,082	-	-
Coral Gables	Miami-Dade	1,642,298	1,997,066	2,849,665	3,102,939
Cutler Bay	Miami-Dade	-	-	-	122,432
Doral	Miami-Dade	-	-	20,910	742,624
El Portal	Miami-Dade	3,113	6,242	7,122	-
Florida City	Miami-Dade	26,361	58,756	34,882	-
Golden Beach	Miami-Dade	-	6,960	9,299	15,212
Hialeah	Miami-Dade	2,228,944	2,379,199	2,840,692	4,343,169
Hialeah Gardens	Miami-Dade	121,451	186,929	212,216	527,506
Homestead	Miami-Dade	133,704	-	653,475	335,295
Indian Creek	Miami-Dade	693	-	394	56
Islandia	Miami-Dade	-	-	-	-
Key Biscayne	Miami-Dade	31,365	40,558	80,348	-
Medley	Miami-Dade	133,839	172,308	232,455	184,778
Miami	Miami-Dade	4,222,000	6,889,146	6,975,040	7,512,953
Miami Beach	Miami-Dade	2,642,921	2,983,621	3,666,630	3,684,320
Miami Gardens	Miami-Dade	-	-	-	1,243,892
Miami Lakes	Miami-Dade	-	-	91,172	119,377
Miami Shores	Miami-Dade	47,146	64,100	-	-
Miami Springs	Miami-Dade	97,308	-	90,180	91,818
North Bay	Miami-Dade	92,722	102,958	92,268	71,881
North Miami	Miami-Dade	451,271	458,919	512,843	579,690
North Miami Beach	Miami-Dade	597,246	716,534	854,432	770,140
Opa-locka	Miami-Dade	343,905	306,007	87,803	229,627
Palmetto Bay	Miami-Dade	-	-	89,185	80,007
Pinecrest	Miami-Dade	-	108,538	-	154,874
South Miami	Miami-Dade	246,025	271,055	500,553	-
Sunny Isles Beach	Miami-Dade	-	249,160	203,393	221,903
Surfside	Miami-Dade	28,090	52,893	51,383	62,816
Sweetwater	Miami-Dade	27,404	18,962	16,571	20,698
Virginia Gardens	Miami-Dade	33,993	39,605	64,400	63,005
West Miami	Miami-Dade	32,467	41,464	39,570	46,405
Islamorada	Monroe	-	35,524	32,647	-
Key Colony Beach	Monroe	57,034	29,565	93,529	241,009
Key West	Monroe	702,467	753,836	1,031,474	1,168,581
Layton	Monroe	-	1,512	3,452	2,140
Marathon	Monroe	-	-	46,633	27,252
Callahan	Nassau	4,116	4,443	3,378	-
Fernandina Beach	Nassau	50,881	72,960	31,452	116,448

Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 1993 - 2009

Municipality	County	1993	1999	2004	2009
Hilliard	Nassau	1,789	16,416	21,322	23,738
Cinco Bayou	Okaloosa	7,354	8,040	7,556	-
Crestview	Okaloosa	56,538	109,785	117,067	146,006
Destin	Okaloosa	113,733	146,902	170,283	164,173
Fort Walton Beach	Okaloosa	168,643	198,964	198,300	210,421
Laurel Hill	Okaloosa	-	1,441	640	-
Mary Esther	Okaloosa	141,904	155,005	138,373	-
Niceville	Okaloosa	62,255	73,422	92,888	80,446
Shalimar	Okaloosa	7,659	5,001	11,415	-
Valparaiso	Okaloosa	39,109	41,003	35,417	39,230
Okeechobee	Okeechobee	40,246	53,514	41,617	70,227
Apopka	Orange	89,795	115,532	165,867	220,653
Bay Lake	Orange	-	-	34	-
Belle Isle	Orange	-	-	-	14,910
Eatonville	Orange	21,646	-	18,044	-
Edgewood	Orange	19,192	42,102	22,227	37,208
Lake Buena Vista	Orange	-	2,265	23	-
Maitland	Orange	108,576	-	169,277	197,334
Oakland	Orange	550	2,224	11,681	-
Ocoee	Orange	134,243	282,395	383,995	428,227
Orlando	Orange	3,550,598	4,447,629	5,505,669	8,147,487
Windermere	Orange	3,552	4,162	8,490	11,736
Winter Garden	Orange	22,608	75,327	157,558	228,320
Winter Park	Orange	207,779	308,240	416,046	445,868
Kissimmee	Osceola	239,000	233,000	145,000	168,000
St. Cloud	Osceola	47,208	85,937	112,754	199,215
Atlantis	Palm Beach	23,272	38,550	45,546	73,031
Belle Glade	Palm Beach	75,345	108,949	115,460	138,981
Boca Raton	Palm Beach	941,271	1,024,659	1,321,251	1,436,741
Boynton Beach	Palm Beach	602,685	1,059,931	1,420,793	1,402,576
Briny Breeze	Palm Beach	4,285	5,598	5,869	5,378
Cloud Lake	Palm Beach	5,016	6,089	6,902	5,204
Delray Beach	Palm Beach	381,000	554,798	673,975	789,705
Glen Ridge	Palm Beach	7,636	4,050	-	-
Golf	Palm Beach	10,773	10,792	12,554	15,205
Golfview	Palm Beach	2,276	-	-	-
Greenacres	Palm Beach	90,178	185,746	253,475	212,124
Gulf Stream	Palm Beach	14,318	18,575	23,708	14,633
Haverhill	Palm Beach	9,753	11,631	-	-
Highland Beach	Palm Beach	18,170	4,480	3,130	-
Hypoluxo	Palm Beach	26,864	30,932	38,311	16,151
Juno Beach	Palm Beach	18,937	47,999	58,143	53,616
Jupiter	Palm Beach	164,130	336,560	438,294	471,976
Jupiter Inlet Colony	Palm Beach	-	6,733	1,534	-
Lake Clarke Shores	Palm Beach	29,523	34,653	47,362	31,628
Lake Park	Palm Beach	143,745	-	250,694	342,294
Lake Worth	Palm Beach	278,981	343,046	391,352	-
Lantana	Palm Beach	153,399	215,275	232,889	202,307
Loxahatchee Groves	Palm Beach	-	-	-	-
Manalapan	Palm Beach	35,756	31,155	40,376	32,191
Mangonia Park	Palm Beach	45,915	50,411	-	-
North Palm Beach	Palm Beach	149,196	182,847	222,777	246,371
Ocean Ridge	Palm Beach	17,602	23,925	20,170	3,932
Pahokee	Palm Beach	17,282	20,367	19,480	-
Palm Beach	Palm Beach	497,904	572,006	697,297	726,239
Palm Beach Gardens	Palm Beach	612,399	912,271	1,038,614	1,540,700
Palm Beach Shores	Palm Beach	7,736	17,441	14,860	14,391
Palm Springs	Palm Beach	43,065	77,956	177,235	229,978
Riviera Beach	Palm Beach	177,181	378,058	459,603	447,563
Royal Palm Beach	Palm Beach	217,866	217,254	399,521	595,552

Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 1993 - 2009

Municipality	County	1993	1999	2004	2009
South Bay	Palm Beach	17,842	18,572	-	-
South Palm Beach	Palm Beach	5,558	11,686	6,070	9,289
Tequesta	Palm Beach	72,242	98,449	89,971	91,600
Wellington	Palm Beach	-	199,219	509,770	652,285
West Palm Beach	Palm Beach	1,537,912	1,915,294	2,665,834	3,015,396
Dade City	Pasco	29,230	36,599	50,222	32,472
New Port Richey	Pasco	102,492	103,277	151,304	194,923
Port Richey	Pasco	27,530	58,697	71,464	75,451
St. Leo	Pasco	105	229	265	235
San Antonio	Pasco	2,993	-	1,645	1,055
Zephyrhills	Pasco	85,130	51,368	81,789	66,397
Belleair	Pinellas	22,786	15,092	14,836	-
Belleair Beach	Pinellas	12,634	1,680	8,390	-
Belleair Bluffs	Pinellas	27,193	27,850	28,262	34,574
Belleair Shore	Pinellas	280	-	-	-
Clearwater	Pinellas	1,155,890	1,532,453	1,916,059	2,163,324
Dunedin	Pinellas	155,197	197,632	176,918	127,372
Gulfport	Pinellas	55,925	51,988	57,727	49,493
Indian Rocks Beach	Pinellas	41,531	35,948	40,427	34,993
Indian Shores	Pinellas	3,660	-	-	-
Kenneth City	Pinellas	48,837	73,781	86,685	139,458
Largo	Pinellas	596,353	591,126	682,845	655,854
Madeira Beach	Pinellas	101,797	82,587	77,504	79,969
North Redington Beach	Pinellas	7,755	7,773	7,985	-
Oldsmar	Pinellas	88,803	120,961	165,649	174,561
Pinellas Park	Pinellas	605,727	744,432	774,446	817,872
Redington Beach	Pinellas	6,293	1,235	1,281	1,560
Redington Shores	Pinellas	-	17,919	16,062	15,007
Safety Harbor	Pinellas	45,815	119,602	148,672	-
St. Petersburg	Pinellas	2,629,782	2,969,624	2,819,275	2,596,244
St. Pete Beach	Pinellas	117,770	99,483	103,035	107,350
Seminole	Pinellas	133,645	126,353	179,208	152,295
South Pasadena	Pinellas	70,830	83,887	85,057	88,433
Tarpon Springs	Pinellas	193,114	176,538	200,493	193,362
Treasure Island	Pinellas	34,354	54,995	55,151	59,423
Auburndale	Polk	32,345	31,472	30,403	31,970
Bartow	Polk	-	39,169	34,032	23,665
Davenport	Polk	7,043	6,282	5,900	-
Dundee	Polk	6,304	8,036	18,008	-
Eagle Lake	Polk	7,393	6,982	4,619	7,822
Fort Meade	Polk	6,793	6,288	4,210	-
Frostproof	Polk	14,173	11,848	14,250	31,356
Haines City	Polk	60,381	61,863	61,970	71,389
Highland Park	Polk	-	-	352	-
Hillcrest Heights	Polk	997	132	119	112
Lake Alfred	Polk	9,987	9,202	8,886	8,731
Lake Hamilton	Polk	1,098	1,130	1,030	-
Lake Wales	Polk	60,489	74,423	83,630	79,325
Lakeland	Polk	780,013	1,069,271	1,208,062	-
Mulberry	Polk	-	12,286	1,462	-
Polk City	Polk	7,968	7,966	11,695	35,590
Winter Haven	Polk	224,995	203,420	170,353	225,530
Crescent City	Putnam	14,292	12,185	14,294	12,595
Interlachen	Putnam	4,850	-	5,265	7,579
Palatka	Putnam	64,844	64,301	88,168	-
Pomona Park	Putnam	2,018	2,147	2,048	2,943
Welaka	Putnam	577	1,366	1,550	-
Hastings	St. Johns	1,912	-	3,060	3,338
St. Augustine	St. Johns	113,009	126,744	160,120	137,940
St. Augustine Beach	St. Johns	22,409	21,932	25,468	26,554

Municipal Local Business Tax Revenues

Local Fiscal Years Ended September 30, 1993 - 2009

Municipality	County	1993	1999	2004	2009
Fort Pierce	St. Lucie	173,915	156,118	203,118	-
Port St. Lucie	St. Lucie	382,905	525,302	870,900	1,570,426
St. Lucie	St. Lucie	2,031	4,587	3,302	-
Gulf Breeze	Santa Rosa	53,038	52,699	49,413	69,631
Jay	Santa Rosa	3,263	3,473	979	-
Milton	Santa Rosa	22,647	49,674	74,083	125,159
North Port	Sarasota	41,510	29,780	59,690	135,851
Sarasota	Sarasota	588,596	567,143	719,254	791,565
Venice	Sarasota	178,840	167,324	158,778	-
Altamonte Springs	Seminole	458,187	663,399	762,230	913,303
Casselberry	Seminole	124,376	163,258	203,706	226,946
Lake Mary	Seminole	36,401	57,323	96,646	120,956
Longwood	Seminole	198,548	215,717	226,634	190,441
Oviedo	Seminole	61,305	86,780	117,025	139,537
Sanford	Seminole	214,905	383,034	516,591	602,291
Winter Springs	Seminole	82,585	81,316	129,251	70,524
Bushnell	Sumter	5,422	4,643	8,318	47,921
Center Hill	Sumter	665	1,107	-	-
Coleman	Sumter	916	1,269	918	-
Webster	Sumter	28,931	-	28,681	-
Wildwood	Sumter	11,396	11,051	11,083	-
Branford	Suwannee	1,847	-	2,069	3,851
Live Oak	Suwannee	-	84,433	84,845	100,859
Perry	Taylor	43,512	46,783	44,965	52,976
Lake Butler	Union	7,356	7,409	6,761	-
Raiford	Union	113	129	217	-
Worthington Springs	Union	113	105	1,062	-
Daytona Beach	Volusia	855,671	815,961	915,225	990,626
Daytona Beach Shores	Volusia	115,789	120,906	-	103,223
DeBary	Volusia	-	14,055	19,181	20,779
DeLand	Volusia	191,190	192,935	209,034	205,674
Deltona	Volusia	-	67,031	120,481	340,713
Edgewater	Volusia	47,087	59,421	69,594	99,139
Holly Hill	Volusia	124,498	179,622	170,434	162,374
Lake Helen	Volusia	3,309	7,128	8,035	5,947
New Smyrna Beach	Volusia	138,804	160,103	187,184	171,273
Oak Hill	Volusia	3,931	4,598	6,829	4,761
Orange City	Volusia	60,726	90,702	118,922	163,524
Ormond Beach	Volusia	203,000	249,000	291,000	314,000
Pierson	Volusia	1,935	1,950	2,625	-
Ponce Inlet	Volusia	1,986	5,133	8,880	13,750
Port Orange	Volusia	99,610	97,844	132,996	136,973
South Daytona	Volusia	118,969	119,129	151,590	166,126
St. Marks	Wakulla	1,595	3,365	4,912	-
Sopchoppy	Wakulla	473	655	2,542	-
DeFuniak Springs	Walton	10,268	29,938	24,955	-
Freeport	Walton	-	-	-	-
Paxton	Walton	345	460	1,385	-
Caryville	Washington	-	-	-	-
Chipley	Washington	6,800	26,500	32,722	47,386
Ebro	Washington	8,050	-	-	-
Vernon	Washington	400	510	533	-
Wausau	Washington	-	-	-	-
Statewide Total		\$ 81,391,141	\$ 107,470,160	\$ 130,968,195	\$ 126,094,736
% Reporting		350	356	363	270

Note: This summary reflects aggregate revenues reported across all fund types within current Uniform Accounting System.

Data Source: Florida Department of Financial Services.