



Ways & Means Committee

**Tuesday, February 20, 2024
3:00 PM – 5:00 PM
Sumner Hall (404 HOB)**

MEETING PACKET

Committee Meeting Notice

HOUSE OF REPRESENTATIVES

Ways & Means Committee

Start Date and Time: Tuesday, February 20, 2024 03:00 pm
End Date and Time: Tuesday, February 20, 2024 05:00 pm
Location: Sumner Hall (404 HOB)
Duration: 2.00 hrs

Staff Presentation – Tourist Development Taxes

To submit an electronic appearance form, and for information about attending or testifying at a committee meeting, please see the "Visiting the House" tab at www.myfloridahouse.gov.

NOTICE FINALIZED on 02/16/2024 3:36PM by RSD

Tourist Development Taxes

Ways & Means Committee
February 20, 2024





What is a Tourist Development Tax?

- Tourist Development Taxes, or “TDTs,” are taxes levied by counties on **transient rentals**.
- These are levied **in addition to** the state sales tax, any local option discretionary sales surtax, and any other local tourism tax (e.g., a convention development tax or tourist impact tax).
- 62 of Florida’s 67 counties currently have at least one TDT.
- The only counties without a TDT are Calhoun, Lafayette, Liberty, Sumter, and Union.
- In Fiscal Year 2023-24, TDTs are expected to generate roughly \$1.8 billion statewide.



The Local Option Tourist Development Act

First adopted in Ch. 77-209, L.O.F. (HB 2064), as a single one-cent or two-cent tax on transient rentals:

(3) The tourist development tax shall be levied and imposed and set by the governing board of the county at a rate of 1 or 2 percent of each whole and major fraction of each dollar of the total rental charged for such lease or rental. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary considerations.



The Local Option Tourist Development Act

Currently includes five different taxes, including the original (1% or 2%) and four additional 1% taxes:

- Original TDT (1977) – s. 125.0104(3)(c), F.S.
- Additional TDT (1986) – s. 125.0104(3)(d), F.S.
- Professional Sports Franchise Facility Tax (1988) – s. 125.0104(3)(l), F.S.
- High Tourism Impact Tax (1989) – s. 125.0104(3)(m), F.S.
- Additional Professional Sports Franchise Facility Tax (1994) – s. 125.0104(3)(n), F.S.

These are all still levied on **transient rentals**.



What is a Transient Rental?

Section 125.0104(3)(a), F.S., currently provides that “...every person who rents, leases, or lets for consideration **any living quarters or accommodations in any:**”

- hotel,
- apartment hotel,
- motel,
- resort motel,
- apartment,
- apartment motel,
- roominghouse,
- mobile home park,
- recreational vehicle park,
- condominium, or
- timeshare resort

....is exercising a privilege subject to taxation under s. 125.0104, F.S., unless the rental is exempt pursuant to chapter 212, F.S.



Where can a TDT be Levied?

Section 125.0104(3)(b), F.S., provides that a county may levy and impose a TDT:

- Within its boundaries, other than in any cities or towns presently imposing a municipal resort tax (three cities in Miami-Dade county), OR
- in a subcounty special district of the county, as long as the district shall embrace all or a significant contiguous portion of the county

Four counties currently levy at least one TDT in a subcounty special district:

Bay, Nassau, Okaloosa, Walton



How can a TDT be Levied?

Section 125.0104, F.S., provides that a county may levy and impose any of the five TDTs by an ordinance approved by referendum held at a general election.

The original (1% or 2%) TDT also requires that:

- the county must appoint a county tourist development council, and
- the council must prepare and submit a plan for tourist development, including:
 - The anticipated revenue for the first two years of the levy,
 - Where the levy will apply, and
 - A list, in priority order, of projects or uses for the revenues.



How can a TDT be Levied?

- The Additional TDT requires that the Original TDT be levied for at least 3 years before the Additional TDT can be effective.
- The High Tourism Impact TDT is limited to counties that, as certified by DOR:
 - Received more than \$600 million in TDTs in the previous calendar year,
or
 - Had at least \$200 million in taxable transient rental sales and TDTs were at least 18% of the county's total tax collections from those sales.
- Section 125.0104, F.S., also generally limits counties that levy convention development taxes to only levying the Original TDT and the Professional Sports TDT.



How long is a TDT Levied for?

Section 125.0104, F.S., has no maximum duration for a TDT, but allows for the enacting ordinance to provide for an expiration.

Section 125.0104(7), F.S., does provide that any TDT used for the construction or operation of a public facility expires upon the later of bond retirement or the expiration of any operational agreement, but allows those agreements to be extended indefinitely.

Of the 210 current levies among 62 counties, it appears as though no ordinance includes a scheduled expiration date.



Who administers TDTs?

Section 125.0104(10), F.S., allows counties to locally administer the tax if the county adopts an ordinance providing for local administration. If it does not elect to administer locally, the Department of Revenue is responsible for administration.

- A county that locally administers the tax may retain no more than 3% of the tax for administrative costs.
- A county must clarify in the ordinance if it will also audit dealers and enforce payment of delinquent taxes, or if DOR will handle those aspects of administration.

Of the 62 counties that levy at least one TDT, 41 self-administer collections and 21 have the Department of Revenue collect TDTs for them.



What can a TDT be used for?

TDTs have restricted uses, and are **not** general revenue for counties. They can be used **only** as provided in statute.

All Five TDTs can be used to:

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.



What can a TDT be used for?

The **Original TDT, Additional TDT, and High Tourism Impact TDT** can be used for a variety of things by any county in addition to tourism promotion:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more (if within boundaries of taxing district):
 - a) publicly owned and operated **convention centers, sports stadiums, sports arenas, coliseums, or auditoriums.**
 - b) **auditoriums** that are publicly owned and open to the public but operated by a 501(c)(3) organization.
 - c) **aquariums or museums**



What can a TDT be used for?

2. To promote **zoological parks**;
3. To fund **convention bureaus, tourist bureaus, tourist information centers, and news bureaus**;
4. To finance:
 - a) **beach park facilities, or beach, channel, estuary, or lagoon improvement**, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection,
 - b) **enhancement, cleanup, or restoration of inland lakes and rivers** to which there is public accessas those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river.



What can a TDT be used for?

- The **Original TDT, Additional TDT, and High Tourism Impact TDT** can be used to secure and liquidate revenue bonds, or issue refunding bonds, for any of the purposes available above to **all counties**, other than tourism promotion or the funding of tourism related centers or bureaus.
- Bonding related to beach improvements and other water-related projects cannot exceed 50% of revenues.



What can a TDT be used for?

The **Original TDT, Additional TDT, and High Tourism Impact TDT** also have specific uses that are restricted to counties that meet certain requirements:

- A county with a population **under 950,000** may use TDT revenues 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.



What can a TDT be used for?

- A county adjacent to the Gulf of Mexico or the Atlantic Ocean, other than Monroe County, which either:
 1. Is a fiscally constrained county, or
 2. Generates at least \$10 million in TDTs, has at least three municipalities, and has a population of less than 275,000, can:
- Use up to 10 percent of the tax revenue received pursuant to this section to **reimburse expenses incurred in providing public safety services**, which are needed to address impacts related to increased tourism and visitors to an area.
- The board of county commissioners and tourist development council must approve this use.



What can a TDT be used for?

- A county that:
 - Received at least \$10 million in TDT taxes the previous year,
 - Has 2/3 of the governing body approve proposed use,
 - Ensures no more than 70% of the cost will be paid for with TDT revenue,
 - Spends at least 40% of all TDT revenue in the county to promote and advertise tourism, and
 - Solicits an independent professional analysis that demonstrates the positive impact on tourism, then the county may:
- Acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance **public facilities** (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**).



What can a TDT be used for?

The **Professional Sports Franchise Facility TDT** and the **Additional Professional Sports Franchise Facility TDT** can both, in addition to the promotion of tourism in Florida, be used to pay the debt service on bonds:

- Issued to finance the construction, reconstruction, or renovation of a **professional sports franchise facility**, or
- Issued to finance the acquisition, construction, reconstruction, or renovation of a **retained spring training franchise facility**.
- These facilities can be either publicly owned and operated, or publicly owned but operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility.



What can a TDT be used for?

The **Professional Sports Franchise Facility TDT** (not the Additional Professional Sports Franchise Facility TDT) can also be used:

- To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a **convention center**; or
- To pay for the operation and maintenance costs of a **convention center**.

These operational costs are generally limited to ten years, unless the county used this TDT to finance the construction, reconstruction, or renovation of the center, in which case the operational costs may be paid out of this TDT for the life of the bonds.



How Often Do these Uses Change?

Section 125.0104, F.S., has been amended sixty-three times since it was adopted in 1977.

- 4 amendments adopted new taxes.
- 25 amendments made changes to the authorized uses of one or more of the taxes.
- The remaining amendments were technical, administrative, or unrelated to the use or imposition of the taxes.



When were TDTs enacted?

Enactment of Levies by Decade							
	1977-1979	1980-1989	1990-1999	2000-2009	2010-2019	2020-2024	Total by Type
Original TDT	7	24	14	13	3	1	62
Additional TDT		12	16	14	11	3	56
Professional Sports TDT			11	20	13	2	46
High Tourism Impact TDT		1	1	1	4	3	10
Additional Professional Sports TDT			2	14	13	7	36
Total by Decade	7	37	44	62	44	16	210



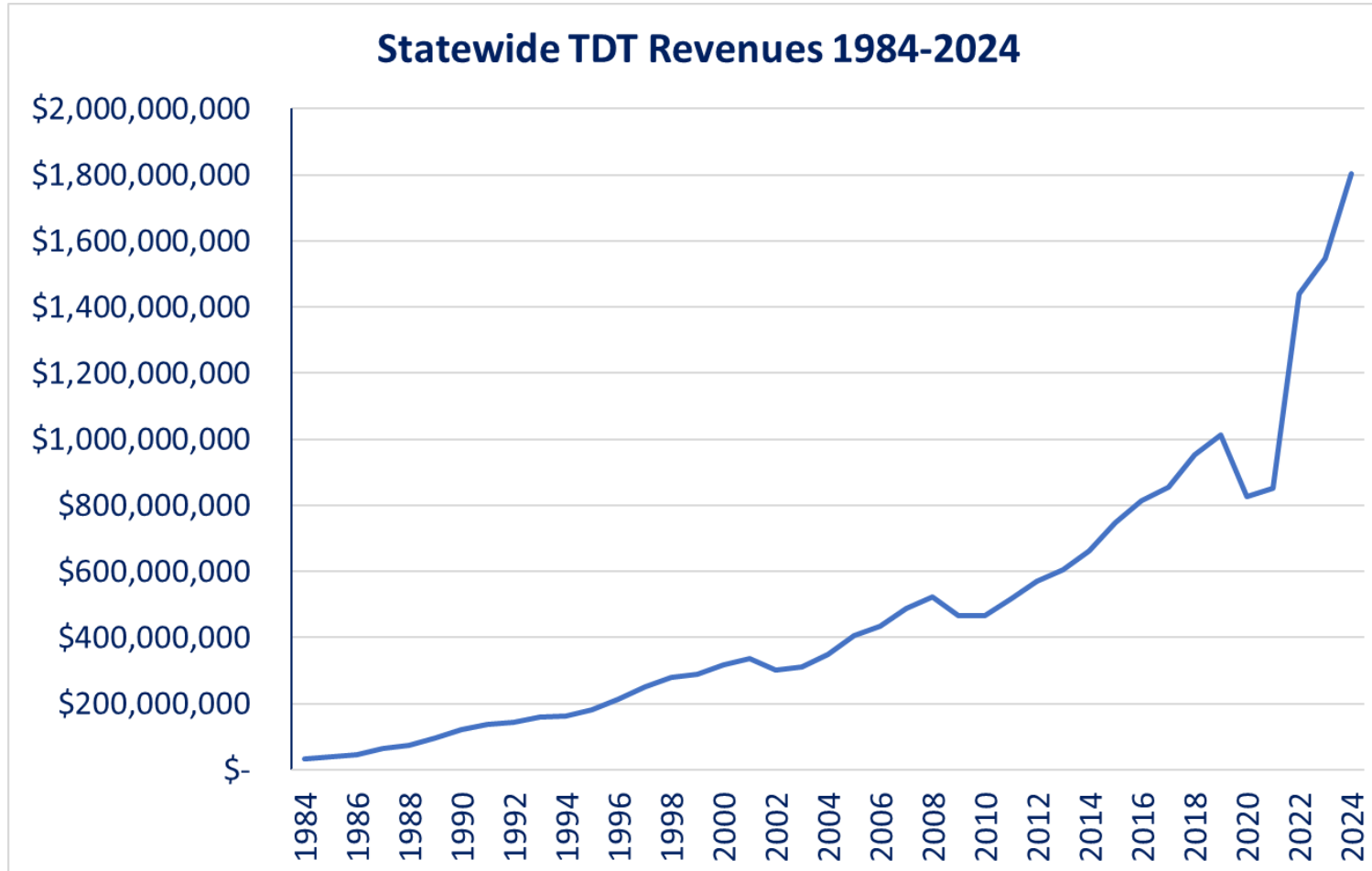
How Much is Collected from TDTs?

Tax	Estimated Collection for 2023-24*
Original TDT (62 Counties)	\$709 Million
Additional TDT (56 Counties)	\$291 Million
Professional Sports Franchise Facility TDT (46 Counties)	\$330 Million
High Tourism Impact TDT (10 Counties)	\$201 Million
Additional Professional Sports Franchise Facility TDT (36 Counties)	\$252 Million
Total TDT Collections	\$1,783 Million

* Estimates taken from the 2023 Local Government Financial Information Handbook, Published January 2024, available at <http://edr.state.fl.us/Content/local-government/reports/lgfih23.pdf>



How Much is Collected from TDTs?





Who Pays TDTs?

Using data from Visit Florida and data related to Sales Tax Collections from FY 2021-22, the Office of Economic and Demographic Research gave the following estimates related to who pays TDTs:

- 27.1% of **domestic** (United States) tourism visits to Florida are **in-state** visitors.
- When combined with international visitors, it is reasonable to assume approximately **21.4% of Taxes on Transient Rentals were paid by Floridians.**
- According to annual reports from DOR,* statewide TDT collections in FY 2021-2022 were \$1,202,280,184; using this estimate, the total TDT paid by **Floridians** in that year was \$257,247,365.

* Local Government Tax Receipts by County, Form 3, FY 2021-22, available at: <https://floridarevenue.com/DataPortal/Pages/TaxResearch.aspx>



Who Pays TDTs?

Further breaking those FY 2021-2022 numbers down into who paid a tax that was (at least originally) voted on in a referendum, and who paid a tax levied only by a local ordinance approved by a majority of the governing board:

	Statewide	Floridians Only
Voted on	\$ 554,210,940	\$ 118,582,429
Levied by Local Ordinance	\$ 648,069,244	\$ 138,664,937
Total	\$ 1,202,280,184	\$ 257,247,366



What has the Legislature done recently?

The Legislature has adopted changes to s. 125.0104, F.S., **eight times** in the last ten years.

These changes range from minor technical updates to entirely new uses for certain taxes.

Most recently, in 2023, the Legislature adopted provisions:

- Requiring all TDTs to be approved by voters in a referendum
- Adjusting the allowable counties that can use TDTs for public safety reimbursements



What has the Legislature done recently?

This year alone, House bills were filed proposing the following:

- HB 1081 – Adjusting use and distribution of TDT funds in Miami-Dade county
- CS/CS/HB 1297 – Allowing accumulated TDT revenue in Monroe County to be used for affordable housing
- HB 1453 – Allowing TDT revenue to be used as funding for film and television incentives
- HB 1599 – Prohibiting allocation of more than a certain percent of revenues from a single project without a supermajority vote of governing board



Questions?



Where To Go For Help

Ways & Means Committee

(850) 717-4812

221 The Capitol

Staff

Vince Aldridge, Staff Director

Kimberly Berg, Deputy Staff Director

Rachel Rexford, Attorney

Appendix

Reference Materials from the [2023 Local Government Financial Information Handbook](#) (January 2024), produced by the Legislature's Office of Economic and Demographic Research:

1. The *2024 Local Option Tourist Tax Rates Chart* that shows each of the TDTs, along with other tourism-related taxes, levied by each county,
2. The *2023-24 Local Option Tourist Tax Levies in Florida's Counties, Estimation of Realized and Unrealized Tax Revenues*, that shows the estimated TDT receipts for each county, along with what the additional receipts would be if the county levied all available TDTs, and
3. The *History of Local Option Tourist Tax Levies*, that lists when each TDT levied by a county went into effect.

2024 Local Option Tourist Tax Rates Chart

2024 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions										Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate	Local Option Food and Beverage Taxes s. 212.0306, F.S.	
	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Food and Beverages in Hotels and Motels (2%)				Food and Beverages in Other Establishments (1%)	
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (up to 3%)						
Alachua *	2	1	1		1						5	5	0		
Baker *	2	1									5	3	2		
Bay *	2	1	1		1						6	5	1		
Bradford	2	1	1								5	4	1		
Brevard *	2	1	1		1						5	5	0		
Broward *	2	1	1	1	1						6	6	0		
Calhoun											4	0	4		
Charlotte *	2	1	1		1						5	5	0		
Citrus	2	1	1		1						5	5	0		
Clay *	2	1	1		1						5	5	0		
Collier *	2	1	1		1						6	5	1		
Columbia	2	1	1		1						5	5	0		
DeSoto	2	1									5	3	2		
Dixie	2	1									5	3	2		
Duval *	2		1		1		2				6	6	0		
Escambia *	2	1	1		1						5	5	0		
Flagler *	2	1	1		1						5	5	0		
Franklin	2	1									5	3	2		
Gadsden	2										5	2	3		
Gilchrist	2	1									5	3	2		
Glades	2										5	2	3		
Gulf *	2	1	1		1						5	5	0		
Hamilton	2	1									5	3	2		
Hardee	2										5	2	3		
Hendry	2	1									5	3	2		
Hernando *	2	1	1		1						5	5	0		
Highlands	2	1	1		1						5	5	0		
Hillsborough *	2	1	1	1	1						6	6	0		
Holmes	2	1									5	3	2		
Indian River *	2	1	1								5	4	1		
Jackson	2	1	1		1						5	5	0		
Jefferson	2	1									5	3	2		
Lafayette											4	0	4		
Lake *	2	1	1								5	4	1		
Lee *	2	1	1		1						6	5	1		
Leon *	2	1	1		1						5	5	0		
Levy	2	1	1								5	4	1		
Liberty											4	0	4		
Madison	2	1	1		1						5	5	0		
Manatee *	2	1	1		1						5	5	0		
Marion *	2	1	1								5	4	1		
Martin *	2	1	1		1						5	5	0		
Miami-Dade *	2		1								6	6	0	2	1
Monroe *	2	1		1		1			3		7	5	2		
Nassau *	2	1	1		1						5	5	0		
Okaloosa *	2	1	1	1	1						6	6	0		
Okeechobee	2	1									5	3	2		
Orange *	2	1	1	1	1						6	6	0		
Osceola *	2	1	1	1	1						6	6	0		
Palm Beach *	2	1	1	1	1						6	6	0		
Pasco *	2	1	1		1						5	5	0		

2024 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Local Option Taxes on Transient Rental Transactions

County	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Local Option Food and Beverage Taxes s. 212.0306, F.S.	
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (up to 3%)				Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
Pinellas *	2	1	1	1	1					6	6	0		
Polk *	2	1	1		1					6	5	1		
Putnam *	2	1	1							5	4	1		
St. Johns *	2	1	1		1					5	5	0		
St. Lucie *	2	1	1		1					5	5	0		
Santa Rosa *	2	1	1		1					5	5	0		
Sarasota *	2	1	1	1	1					6	6	0		
Seminole *	2	1	1		1					5	5	0		
Sumter										4	0	4		
Suwannee *	2	1								5	3	2		
Taylor *	2	1	1		1					5	5	0		
Union										4	0	4		
Volusia *	2		1					3		6	6	0		
Wakulla	2	1	1							5	4	1		
Walton *	2	1	1	1						6	5	1		
Washington	2	1								5	3	2		
# Eligible to Levy:	67	59	67	14	65	1	1	1	1		67		1	1
# Levying:	62	56	46	10	36	1	1	1	1		62		1	1

Notes:

- 1) County names followed by an asterick indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
- 2) Pursuant to s. 125.0104(3)(d), F.S., no county can levy the Additional Tax unless the county has imposed the Original Tax [i.e., s. 125.0104(3)(c), F.S.] for a minimum of three years prior to the effective date of the levy and imposition of the Additional Tax.
- 3) Pursuant to s. 125.0104(3)(b), F.S., no county authorized to levy a convention development tax pursuant to s. 212.0305, F.S., (i.e., Duval, Miami-Dade, and Volusia) is allowed to levy more than 2% of tourist development taxes. However, pursuant to s. 125.0104(3)(l), F.S., this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax, pursuant to s. 125.0104(3)(n), F.S. This exemption is applicable only to Duval County.
- 4) Pursuant to s. 125.0104(3)(n), F.S., only a county that has levied the Professional Sports Franchise Facility Tax [i.e., s. 125.0104(3)(l), F.S.] is eligible to levy the Additional Professional Sports Franchise Facility Tax. Consequently, the levy of the Professional Sports Franchise Facility Tax must occur prior to the levy of the Additional Professional Sports Franchise Facility Tax.
- 5) The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
- 6) The tourist development tax levies in Bay, Nassau, and Walton counties are less than countywide. In Okaloosa County, the rate is 6% within the Tourist Development Tax district, but 5% within the Expansion district.
- 7) In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.
- 8) Pursuant to s. 125.0104(3)(m), F.S., a county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this section exceeded \$600 million during the previous calendar year or were at least 18% of the county's total taxable sales under Ch. 212, F.S., where the sales subject to the tax levied pursuant to this section were a minimum of \$200 million. No county authorized to levy a Convention Development Tax shall be considered a high tourism impact county. Once a county qualifies as a high tourism impact county, it shall retain this designation for the period of the tax levy.

Data Source: Based on the current rates reported in Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: August 1, 2023) available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf>.

2023-24 Local Option Tourist Tax Levies in Florida's
Counties, Estimation of Realized and Unrealized Tax
Revenues

Local Option Tourist Tax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2024

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	Current Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	Current Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	\$ 1,766,848	5	5	\$ 8,834,239	0	\$ -			\$ -		\$ -
Baker	\$ 84,203	5	3	\$ 252,608	2	\$ 168,406			\$ -		\$ -
Bay	\$ 10,189,636	6	5	\$ 50,948,180	1	\$ 10,189,636			\$ -		\$ -
Bradford	\$ 51,291	5	4	\$ 205,163	1	\$ 51,291			\$ -		\$ -
Brevard	\$ 5,034,048	5	5	\$ 25,170,241	0	\$ -			\$ -		\$ -
Broward	\$ 23,600,512	6	6	\$ 141,603,073	0	\$ -			\$ -		\$ -
Calhoun	\$ 2,497	4	0	\$ -	4	\$ 9,989			\$ -		\$ -
Charlotte	\$ 1,763,479	5	5	\$ 8,817,396	0	\$ -			\$ -		\$ -
Citrus	\$ 681,005	5	5	\$ 3,405,023	0	\$ -			\$ -		\$ -
Clay	\$ 347,196	5	5	\$ 1,735,979	0	\$ -			\$ -		\$ -
Collier	\$ 11,052,196	6	5	\$ 55,260,978	1	\$ 11,052,196			\$ -		\$ -
Columbia	\$ 426,329	5	5	\$ 2,131,644	0	\$ -			\$ -		\$ -
DeSoto	\$ 44,065	5	3	\$ 132,194	2	\$ 88,130			\$ -		\$ -
Dixie	\$ 49,947	5	3	\$ 149,840	2	\$ 99,893			\$ -		\$ -
Duval	\$ 5,957,763	4	4	\$ 23,831,052	0	\$ -	2	2	\$ 11,915,526	0	\$ -
Escambia	\$ 5,081,636	5	5	\$ 25,408,182	0	\$ -			\$ -		\$ -
Flagler	\$ 1,075,800	5	5	\$ 5,379,002	0	\$ -			\$ -		\$ -
Franklin	\$ 1,257,342	5	3	\$ 3,772,027	2	\$ 2,514,685			\$ -		\$ -
Gadsden	\$ 99,607	5	2	\$ 199,213	3	\$ 298,820			\$ -		\$ -
Gilchrist	\$ 56,738	5	3	\$ 170,214	2	\$ 113,476			\$ -		\$ -
Glades	\$ 14,625	5	2	\$ 29,249	3	\$ 43,874			\$ -		\$ -
Gulf	\$ 1,158,641	5	5	\$ 5,793,205	0	\$ -			\$ -		\$ -
Hamilton	\$ 20,867	5	3	\$ 62,601	2	\$ 41,734			\$ -		\$ -
Hardee	\$ 40,271	5	2	\$ 80,543	3	\$ 120,814			\$ -		\$ -
Hendry	\$ 173,562	5	3	\$ 520,685	2	\$ 347,123			\$ -		\$ -
Hernando	\$ 528,420	5	5	\$ 2,642,098	0	\$ -			\$ -		\$ -
Highlands	\$ 420,545	5	5	\$ 2,102,726	0	\$ -			\$ -		\$ -
Hillsborough	\$ 11,058,814	6	6	\$ 66,352,884	0	\$ -			\$ -		\$ -
Holmes	\$ 53,015	5	3	\$ 159,045	2	\$ 106,030			\$ -		\$ -
Indian River	\$ 1,269,689	5	4	\$ 5,078,754	1	\$ 1,269,689			\$ -		\$ -
Jackson	\$ 159,889	5	5	\$ 799,446	0	\$ -			\$ -		\$ -
Jefferson	\$ 33,830	5	3	\$ 101,490	2	\$ 67,660			\$ -		\$ -
Lafayette	\$ 27,274	4	0	\$ -	4	\$ 109,095			\$ -		\$ -
Lake	\$ 1,243,699	5	4	\$ 4,974,794	1	\$ 1,243,699			\$ -		\$ -
Lee	\$ 13,531,921	6	5	\$ 67,659,604	1	\$ 13,531,921			\$ -		\$ -
Leon	\$ 1,737,536	5	5	\$ 8,687,681	0	\$ -			\$ -		\$ -
Levy	\$ 212,897	5	4	\$ 851,588	1	\$ 212,897			\$ -		\$ -
Liberty	\$ 2,620	4	0	\$ -	4	\$ 10,480			\$ -		\$ -
Madison	\$ 58,369	5	5	\$ 291,845	0	\$ -			\$ -		\$ -
Manatee	\$ 7,010,021	5	5	\$ 35,050,105	0	\$ -			\$ -		\$ -
Marion	\$ 1,471,012	5	4	\$ 5,884,049	1	\$ 1,471,012			\$ -		\$ -
Martin	\$ 1,250,852	5	5	\$ 6,254,258	0	\$ -			\$ -		\$ -
Miami-Dade	\$ 51,365,449	3	3	\$ 154,096,346	0	\$ -	3	3	\$ 154,096,346	0	\$ -

Local Option Tourist Tax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2024

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	Current Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	Current Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Monroe	\$ 22,088,779	7	5	\$ 110,443,894	2	\$ 44,177,557			\$ -		\$ -
Nassau	\$ 2,065,486	5	5	\$ 10,327,432	0	\$ -			\$ -		\$ -
Okaloosa	\$ 9,671,030	6	6	\$ 58,026,181	0	\$ -			\$ -		\$ -
Okeechobee	\$ 176,137	5	3	\$ 528,410	2	\$ 352,273			\$ -		\$ -
Orange	\$ 62,314,896	6	6	\$ 373,889,378	0	\$ -			\$ -		\$ -
Osceola	\$ 15,844,246	6	6	\$ 95,065,477	0	\$ -			\$ -		\$ -
Palm Beach	\$ 14,950,925	6	6	\$ 89,705,548	0	\$ -			\$ -		\$ -
Pasco	\$ 1,375,996	5	5	\$ 6,879,979	0	\$ -			\$ -		\$ -
Pinellas	\$ 17,706,138	6	6	\$ 106,236,827	0	\$ -			\$ -		\$ -
Polk	\$ 4,969,151	6	5	\$ 24,845,755	1	\$ 4,969,151			\$ -		\$ -
Putnam	\$ 235,157	5	4	\$ 940,629	1	\$ 235,157			\$ -		\$ -
St. Johns	\$ 5,815,542	5	5	\$ 29,077,710	0	\$ -			\$ -		\$ -
St. Lucie	\$ 1,714,757	5	5	\$ 8,573,783	0	\$ -			\$ -		\$ -
Santa Rosa	\$ 1,689,863	5	5	\$ 8,449,317	0	\$ -			\$ -		\$ -
Sarasota	\$ 8,787,234	6	6	\$ 52,723,405	0	\$ -			\$ -		\$ -
Seminole	\$ 1,400,017	5	5	\$ 7,000,087	0	\$ -			\$ -		\$ -
Sumter	\$ 736,229	4	0	\$ -	4	\$ 2,944,914			\$ -		\$ -
Suwannee	\$ 145,049	5	3	\$ 435,147	2	\$ 290,098			\$ -		\$ -
Taylor	\$ 151,196	5	5	\$ 755,981	0	\$ -			\$ -		\$ -
Union	\$ 2,257	4	0	\$ -	4	\$ 9,027			\$ -		\$ -
Volusia	\$ 6,220,068	3	3	\$ 18,660,203	0	\$ -	3	3	\$ 18,660,203	0	\$ -
Wakulla	\$ 88,435	5	4	\$ 353,741	1	\$ 88,435			\$ -		\$ -
Walton	\$ 15,451,917	6	5	\$ 77,259,585	1	\$ 15,451,917			\$ -		\$ -
Washington	\$ 48,573	5	3	\$ 145,720	2	\$ 97,147			\$ -		\$ -
Statewide	\$ 355,115,032			\$ 1,805,203,437		\$ 111,778,225			\$ 184,672,075		\$ -

Notes:

- 1) The shaded cells indicate those counties that are not eligible to levy convention development taxes.
- 2) A county's unrealized tax rate is determined by subtracting its tax rate, as of August 1, 2023, from its maximum potential tax rate.
- 3) The countywide realized and unrealized tax revenues reflect estimates for the entire state fiscal year (i.e., July 1, 2023 through June 30, 2024).

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2024 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Estimates of Taxable Sales Reported by Transient Rental Facilities: SFY 2023-24.

History of Local Option Tourist Tax Levies

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of August 1, 2023, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay (select zip codes)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
Collier	Imposed Levy	2%	Nov. 1, 1990	Nov. 14, 1991
<i>Collier</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>DeSoto</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Dixie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1979</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Franklin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Gilchrist</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2007</i>	-
<i>Glades</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2009</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1996</i>	-
<i>Hardee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2017</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2003</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1978</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1987</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Jefferson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2007</i>	-
Lafayette	Imposed Levy	1%	Sep. 1, 1991	Aug. 31, 2006
<i>Lake</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1982</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1988</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1981</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 2002</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1978</i>	-
Monroe (Key West)	Imposed Levy	2%	Dec. 1, 1981	Mar. 31, 1984
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Nassau (Amelia Island)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Okaloosa</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1989</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1977</i>	-
Palm Beach	Imposed Levy	1%	Oct. 1, 1982	Dec. 31, 1983
<i>Palm Beach</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Jan. 1, 1984</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1978</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of August 1, 2023, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Santa Rosa	Imposed Levy	2%	Jan. 1, 1992	-
Sarasota	Imposed Levy	2%	Nov. 1, 1988	-
Seminole	Imposed Levy	2%	Jan. 1, 1989	-
Sumter	Imposed Levy	2%	Jan. 1, 2005	Sep. 30, 2020
Suwannee	Imposed Levy	2%	Jan. 1, 1991	-
Taylor	Imposed Levy	2%	Dec. 1, 1998	-
Volusia	Imposed Levy	2%	May 1, 1978	-
Wakulla	Imposed Levy	2%	Apr. 1, 1995	-
Walton (select zip codes)	Imposed Levy	2%	Oct. 1, 1986	-
Walton (remainder of county)	Imposed Levy	2%	Mar. 1, 2021	-
Washington	Imposed Levy	2%	Jan. 1, 2001	-
Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.				
Alachua	Imposed Levy	1%	Feb. 1, 1993	-
Baker	Imposed Levy	1%	Jan. 1, 2012	-
Bay (select zip codes)	Imposed Levy	1%	Feb. 1, 1997	-
Bradford	Imposed Levy	1%	Mar. 1, 2007	-
Brevard	Imposed Levy	1%	Dec. 1, 1989	-
Broward	Imposed Levy	1%	Aug. 1, 1987	-
Charlotte	Imposed Levy	1%	Jan. 1, 1993	-
Citrus	Imposed Levy	1%	Oct. 1, 2002	-
Clay	Imposed Levy	1%	Jun. 1, 1999	-
Collier	Imposed Levy	1%	Nov. 1, 1990	Nov. 14, 1991
Collier	Imposed Levy	1%	Jan. 1, 1996	-
Columbia	Imposed Levy	1%	May 1, 1991	Jul. 31, 1994
Columbia	Imposed Levy	1%	Apr. 1, 2010	-
DeSoto	Imposed Levy	1%	Jan. 1, 2015	-
Dixie	Imposed Levy	1%	Oct. 1, 2017	-
Escambia	Imposed Levy	1%	Mar. 1, 1988	-
Flagler	Imposed Levy	1%	Mar. 1, 2004	-
Franklin	Imposed Levy	1%	Jul. 1, 2021	-
Gilchrist	Imposed Levy	1%	Feb. 1, 2020	-
Gulf	Imposed Levy	1%	Feb. 1, 2002	-
Hamilton	Imposed Levy	1%	Jan. 1, 2002	-
Hendry	Imposed Levy	1%	May 1, 2007	-
Hernando	Imposed Levy	1%	Aug. 1, 1998	-
Highlands	Imposed Levy	1%	Aug. 1, 2018	-
Hillsborough	Imposed Levy	1%	Oct. 1, 1986	-
Holmes	Imposed Levy	1%	Jan. 1, 2018	-
Indian River	Imposed Levy	1%	Sep. 30, 1993	-
Jackson	Imposed Levy	1%	Aug. 1, 2004	-
Jefferson	Imposed Levy	1%	Nov. 1, 2017	-
Lake	Imposed Levy	1%	Apr. 1, 2003	-
Lee	Imposed Levy	1%	Mar. 1, 1988	-
Leon	Imposed Levy	1%	Jan. 1, 1994	-
Levy	Imposed Levy	1%	Jan. 1, 2020	-
Madison	Imposed Levy	1%	Dec. 1, 2002	-
Manatee	Imposed Levy	1%	Oct. 1, 1986	-
Marion	Imposed Levy	1%	Nov. 1, 2015	-
Martin	Imposed Levy	1%	May 1, 2008	-
Monroe (Key West)	Imposed Levy	1%	Nov. 1, 1986	Jun. 30, 1987
Monroe (countywide)	Imposed Levy	1%	Jul. 1, 1987	-
Nassau (Amelia Island)	Imposed Levy	1%	Dec. 1, 2008	-
Okaloosa	Imposed Levy	1%	Jul. 1, 1999	-
Okeechobee	Imposed Levy	1%	Dec. 1, 1996	-
Orange	Imposed Levy	1%	Jun. 1, 1986	-
Osceola	Imposed Levy	1%	Jul. 1, 1986	-
Palm Beach	Imposed Levy	1%	Feb. 1, 1989	-
Pasco	Imposed Levy	1%	Oct. 1, 2017	-
Pinellas	Imposed Levy	1%	Jul. 1, 1988	-
Polk	Imposed Levy	1%	Oct. 1, 1990	-
Putnam	Imposed Levy	1%	Feb. 1, 2008	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of August 1, 2023, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1992</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1988</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1996</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 1997</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2011</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2011</i>	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2006</i>	-
Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2009</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1994</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2017</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2017</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2013</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1994</i>	-
Escambia	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2000</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2010</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2007</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2014</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2018</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1990</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2001</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2004</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2020</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2022</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2003</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2015</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1991</i>	-
<i>Nassau (Amelia Island)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<i>Okaloosa (TDT district)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Okaloosa (Expansion district)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2022</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1995</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 1997</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2017</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1994</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2008</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
St. Lucie	Imposed Levy	1%	Aug. 1, 1997	Dec. 31, 2002
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2006</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2009</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2016</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2003</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2012</i>	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2004</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of August 1, 2023, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
High Tourism Impact Tax - s. 125.0104(3)(m), F.S.				
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2018</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2019</i>	-
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Okaloosa (TDT district)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2023</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1989</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2015</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2016</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2022</i>	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2020</i>	-
Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2009</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2005</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2007</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2017</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2017</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2017</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2015</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1994</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2021</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2017</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2015</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2014</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2023</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1994</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2023</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2009</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2022</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2015</i>	-
<i>Nassau (Amelia Island)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2018</i>	-
<i>Okaloosa (TDT district)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2008</i>	-
<i>Okaloosa (Expansion district)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2023</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2006</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2004</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2006</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2022</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2005</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2021</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2014</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>May 1, 2010</i>	<i>Apr. 30, 2011</i>
<i>Sarasota</i>	<i>Increased Rate</i>	<i>1%</i>	<i>May 1, 2011</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2009</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2016</i>	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Oct. 1, 2009</i>	<i>Sep. 30, 2014</i>
Tourist Impact Tax - s. 125.0108, F.S.				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-
Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.				
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
Special District Convention Development Tax - s. 212.0305(4)(c), F.S.				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1984</i>	<i>Aug. 31, 1991</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Sep. 1, 1991</i>	<i>Sep. 30, 1995</i>

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of August 1, 2023, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Volusia (portion)	Increased Rate	3%	Oct. 1, 1995	-
Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.				
Special Convention Development Tax - s. 212.0305(4)(d), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1987	Mar. 31, 1992
Volusia (portion)	Increased Rate	2%	Apr. 1, 1992	Sep. 30, 2000
Volusia (portion)	Increased Rate	3%	Oct. 1, 2000	-
Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.				
Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
Volusia (portion)	Increased Rate	3%	Oct. 1, 1995	-
Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.				
Local Administration of Tourist Taxes				
County	Effective Date	Termination Date		
Alachua	Jul. 1, 2001			
Baker	May 1, 2000			
Bay	Jan. 1, 1994			
Brevard	Oct. 1, 1992			
Broward	Mar. 1, 1994			
Charlotte	Sep. 1, 1990			
Citrus	Sep. 1, 1991	Dec. 31, 2005		
Clay	Jan. 1, 1989			
Collier	Jan. 1, 1993			
Duval	Dec. 1, 1990			
Escambia	Jun. 1, 1989			
Flagler	Jul. 1, 2018			
Gulf	Jun. 1, 2001			
Hernando	Jan. 1, 1993			
Highlands	Jan. 1, 2014	Mar. 31, 2018		
Hillsborough	Jan. 1, 1992			
Indian River	Oct. 1, 2000			
Lake	Nov. 1, 1998			
Lee	May 1, 1988			
Leon	Oct. 1, 1994			
Manatee	Oct. 1, 1989			
Marion	Apr. 1, 2008			
Martin	Nov. 1, 2002			
Miami-Dade	Apr. 1, 1988			
Monroe (Tourist Development Taxes)	Jan. 1, 1991			
Monroe (Tourist Impact Tax)	Jan. 1, 1996			
Nassau	May 1, 1989			
Okaloosa	Jul. 1, 1992	Feb. 28, 2017		
Okaloosa (TDT district)	Jan. 1, 2022			
Okaloosa (Expansion district)	Mar. 1, 2022			
Orange	Jan. 1, 1992			
Osceola	May 1, 1992			
Palm Beach	Jan. 1, 1993			
Pasco	Oct. 1, 2019			
Pinellas	Oct. 1, 1990			
Polk	Jan. 1, 1994			
Putnam	Apr. 1, 1999			
St. Johns	Aug. 1, 1988			
St. Lucie	May 1, 1991			
Santa Rosa	May 1, 1994			
Sarasota	Jun. 1, 1992			
Seminole	Sep. 1, 1993			
Suwannee	Nov. 1, 2001			
Taylor	Jul. 1, 2006			
Volusia (Tourist Development Taxes)	Apr. 1, 1990			
Volusia (Convention Development Tax)	Apr. 1, 1990			
Wakulla	Dec. 1, 1996	Sep. 30, 2009		

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of August 1, 2023, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Walton (select zip codes)</i>	<i>Oct. 1, 1991</i>			

Note: The Miami-Dade municipalities of Bal Harbour and Surfside impose a 4% Municipal Resort Tax and are exempt from the county's levies of the Tourist Development Tax and Convention Development Tax. The municipality of Miami Beach imposes a 4% Municipal Resort Tax and is exempt from the county's Tourist Development Tax levy, but is not exempt from the county's Convention Development Tax levy.

Data Source: Based on the current rates reported in Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: August 1, 2023) available at <https://floridarevenue.com/taxes/Documents/filHistorySalesTaxRates.pdf>.