



TABLE 3

**OPTIONAL TOURIST TAXES ON TRANSIENT RENTAL FACILITIES**

County names preceded by an asterisk indicate those counties that self-administer optional tourist taxes.  
 Boxed areas indicate those counties eligible to impose a particular tax.

COUNTY	TOURIST DEVELOPMENT TAXES					CONVENTION DEVELOPMENT TAXES			TOURIST IMPACT TAX (1%)	MAXIMUM POTENTIAL % LEVY	TOTAL % LEVY
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (3%)			
46 * Okaloosa	2	1	1							4.0	4.0
47 Okeechobee	2	1								4.0	3.0
48 * Orange	2	1	1		1					6.0	5.0
49 * Osceola	2	1	1		1					5.0	5.0
50 * Palm Beach	2	1	1							5.0	4.0
51 Pasco	2									4.0	2.0
52 * Pinellas	2	1	1							5.0	4.0
53 * Polk	2	1	1							5.0	4.0
54 * Putnam	2									4.0	2.0
55 * St. Johns	2	1								4.0	3.0
56 * St. Lucie	2	1	1							4.0	4.0
57 * Santa Rosa	2									4.0	2.0
58 * Sarasota	2	1								4.0	3.0
59 * Seminole	2	1								4.0	3.0
60 Sumter										3.0	0.0
61 Suwannee	2									4.0	2.0
62 Taylor	2									3.0	2.0
63 Union										3.0	0.0
64 * Volusia	2							3		6.0	5.0
65 * Wakulla	2									3.0	2.0
66 * Walton	2	1								4.0	3.0
67 Washington										3.0	0.0
# ELIGIBLE TO LEVY:	67	39	67	12	3	1	1	1	1		67
# LEVYING:	47	27	13	3	2	1	1	1	1		47

Note: 1) Miami-Dade, Duval, and Volusia, the three counties authorized to levy a convention development tax, are precluded from levying the additional 1% tax for tourist development. However, they are eligible to levy the 1% tax for professional sports franchise facilities. 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 Facilities Franchise Tax. This exception is only applicable to Duval County  
 2) Reference to the 2% tourist development tax in Miami-Dade County has been removed from this table due to the change in emphasis to reflect only the tax rates on transient rental facilities.  
 3) As the result of Chapter 95-290, Laws of Florida, a supermajority vote is required to levy the Special District, Special, or Subcounty Convention Development Taxes in excess of 2%. Currently, the tax rate is 3% only in the West Volusia Convention Development Tax District and the Halifax Advertising Tax District.  
 4) The countywide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside. These three municipalities are eligible to impose the separate Municipal Resort Tax. Updated by the Florida ACIR (9/29/00) using information obtained from the Department of Revenue. Further updated by the Tourism Committee from information obtained from the Department of Revenue and the individual counties subsequent to the ACIR report.