## 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.

				Doxed aleas illu	icate those count	res engible to impose	a particular tax.				
	TOURIST DEVELOPMENT TAXES					CONVEN	TION DEVELOPMEN	IT TAXES			
			Professional	Additional Professional	I E-I-	Consolidated	Spe	cial District,			
	Original Tax	Additional Tax	Sports Franchise Facility Tax	Sports Franchise Facility Tax	High Tourism Impact Tax	County Convention Tax	Charter County Convention Tax	Special, & Subcounty Convention Tax	TOURIST IMPACT TAX	MAXIMUM POTENTIAL	TOTAL
COUNTY	(1 or 2%)	(1%)	(up to 1%)	(up to 1%)	(1%)	(2%)	(3%)	(3%)	(1%)	% LEVY	% LEVY
1 Alachua	2	1								4.0	3.0
2 * Baker	2	<u> </u>								3.0	2.0
3 * Bay	2	1								4.0	3.0
4 Bradford	2									4.0	2.0
5 * Brevard	2	1	1							5.0	4.0
6 * Broward	2	1	1	1						5.0	5.0
7 Calhoun										3.0	0.0
8 * Charlotte	2	1								4.0	3.0
9 * Citrus	2									4.0	2.0
10 * Clay	2	1								4.0	3.0
11 * Collier	2	1								4.0	3.0
12 Columbia	2									4.0	2.0
13 DeSoto										3.0	0.0
14 Dixie	2									3.0	0.0
15 * Duval 16 * Escambia	2 2	1	1	1		2				6.0 5.0	6.0 4.0
	2	1	'							4.0	2.0
17 Flagler 18 Franklin	2									3.0	0.0
19 Gadsden										3.0	0.0
20 Gilchrist										3.0	0.0
21 Glades										3.0	0.0
22 Gulf	2									3.0	2.0
23 Hamilton	2									3.0	2.0
24 Hardee										3.0	0.0
25 Hendry										3.0	0.0
26 * Hernando	2	1								4.0	3.0
27 Highlands		<u> </u>								3.0	0.0
28 * Hillsborough	2	1	1	1						5.0	5.0
29 Holmes										3.0	0.0
30 * Indian River	2	1								4.0	3.0
31 Jackson	2									3.0	2.0
32 Jefferson										3.0	0.0
33 Lafayette										3.0	0.0
34 * Lake	2									4.0	2.0
35 * Lee 36 * Leon	2	1 1								4.0 4.0	3.0
36 * Leon 37 Levy	2									3.0	3.0 0.0
37 Levy 38 Liberty										3.0	0.0
39 Madison	2									3.0	2.0
40 * Manatee	2	1								4.0	3.0
41 Marion										3.0	0.0
42 Martin										3.0	0.0
43 * Miami-Dade	2		1				3			6.0	6.0
44 * Monroe	2	1							1	6.0	4.0
45 * Nassau	2									4.0	2.0

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Boxed areas indicate those counties eligible to impose a particular tax.

		TOURIS	T DEVELOPMENT	ΓTAXES		CONVEN	ITION DEVELOPMEN	IT TAXES			
COUNTY	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%)	Spe Charter County Convention Tax (3%)	cial District, Special, & Subcounty Convention Tax (3%)	TOURIST IMPACT TAX (1%)	MAXIMUM POTENTIAL % LEVY	TOTAL % LEVY
46 * Okaloosa 47 Okeechobee 48 * Orange 49 * Osceola 50 * Palm Beach Pasco 52 * Pinellas 53 * Polk 54 * Putnam 55 * St. Johns 56 * St. Lucie 57 * Santa Rosa 58 * Sarasota 59 * Seminole 60 Sumter 61 Suwannee 62 Taylor 63 Union 64 * Volusia 65 * Wakulla 66 * Walton	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1 1			3		4.0 4.0 6.0 5.0 5.0 4.0 5.0 4.0 4.0 4.0 4.0 4.0 3.0 4.0 3.0 3.0 6.0 3.0	4.0 3.0 5.0 5.0 4.0 2.0 4.0 4.0 2.0 3.0 4.0 2.0 3.0 2.0 3.0 0.0 2.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3
67 Washington # ELIGIBLE TO LEVY:	67	39	67	12	3	1	1	1	1	3.0	0.0 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.