Tourist Development Taxes

Section 125.0104, Florida Statutes

Summary:
Section 125.0104, F.S., authorizes five separate tourist development taxes that county governments may levy. Depending on a county's eligibility to levy, the tax rate applied to transient rental transactions varies from a minimum of 3 percent to a maximum of 6 percent. The levies must be approved in a referendum held at a general election. The tax proceeds are used generally for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy. During the 2025-26 state fiscal year, the 62 counties levying a tourist development tax will realize an estimated $2.16 billion in revenue. The 32 counties not currently levying all possible tourist development taxes will allow an estimated $100 million to go unrealized.

General Law Amendments:
Chapter 2025-8, L.O.F., (HB 575) amends s. 125.0104(5), F.S., to reflect the Gulf of Mexico to Gulf of America name change. This change was effective July 1, 2025.

Chapter 2025-208, L.O.F., (HB 7031) amends s. 125.0104(5), F.S., to expand the authorized uses of 1 or 2 Percent Tax, Additional 1 Percent Tax, and High Tourism Impact Tax in two ways. First, it allows all coastal counties to use tax revenues to fund the provision of beach lifeguards certified by an approved entity. Second, it allows coastal, fiscally constrained counties to use tax revenues to fund certain capital improvements. These changes were effective July 1, 2025.

Authorization to Levy:
Any county may levy and impose a tourist development tax within its boundaries, except there is no additional levy of a tourist development tax in those municipalities levying the Municipal Resort Tax as authorized in ch. 67-930, L.O.F. Additionally, no county authorized to levy any of the convention development taxes is authorized to levy more than 2 percent of tourist development tax;[1] however, this restriction does not apply to a county's levy of the Professional Sports Franchise Facility Tax[2] and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.[3] A county may elect to levy a tourist development tax in a subcounty special district, and if it does, the district must embrace all or a significant contiguous portion of the county. The county must also assist the Department of Revenue (DOR) in identifying those rental units within the district that are subject to the tax.

These levies require the adoption of an authorizing ordinance by vote of the county's governing body and referendum approval. Depending on the particular tax levy, the effective date of the levy and imposition of the tax is the first day on the second month following approval of the ordinance by referendum, as prescribed in s. 125.0104(6), F.S., or the first day of any subsequent month specified in the ordinance. At least 60 days before the enactment or renewal of the ordinance levying the tax, the county's governing body must adopt a resolution establishing and appointing the members of the county tourist development council and indicating the county's intention to consider the enactment or renewal of an ordinance levying and imposing the tax.

1. Section 125.0104(3)(b), F.S.
2. Section 125.0104(3)(l)4., F.S.
3. Section 125.0104(3)(n)2., F.S.

The tourist development council, prior the enactment of the ordinance, must prepare and submit to the county's governing body for its approval a plan for tourist development.[4] These provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan apply only to the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., since the other levies are exempted from these requirements. The plan sets forth the anticipated net tax revenue to be derived by the county for two years following the tax levy as well as indicates the tax district in which the tourist development tax is proposed. In addition, the plan provides a list, in order of priority, of the proposed uses of the tax revenue by specific project or use as well as the approximate cost or expense allocation for each specific project or use. The governing body adopts the county plan for tourist development as part of the ordinance levying the tax.

An ordinance enacted or renewed by a county levying a tourist development tax may not take effect until the ordinance levying and imposing the tax has been approved in a referendum held at a general election, as defined in s. 97.021, F.S., by a majority of the electors voting in the election.[5] Furthermore, a referendum to reenact an expiring tourist development tax must be held at a general election occurring within the 48-month period immediately preceding the reenacted tax's effective date, and the referendum may appear on the ballot only once with that 48-month period.

Administrative Procedures:
It is the Legislature's intent 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 for a term of six months or less is exercising a taxable privilege, unless such person rents, leases, or lets for consideration any living quarters or accommodations that are exempt according to the provisions of ch. 212, F.S. The tax is charged by the person receiving the consideration for rent or lease at the time of payment, and this person is responsible for receiving, accounting for, and remitting any applicable tax to the DOR. The DOR keeps records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied and promulgates rules and publishes forms as necessary to enforce these taxes.[6]

A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 3 percent of collections. A county electing to locally administer the tax adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes or delegating such authority to the DOR.[7]

Reporting Requirements:
For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after its approval. If applicable, the county also notifies the DOR within 10 days after the ordinance's approval by referendum of the time period during which the tax will be levied.[8]

4. Section 125.0104(4), F.S.
5. Section 125.0104(6), F.S.
6. Section 125.0104(3), F.S.
7. Section 125.0104(10), F.S.
8. Section 125.0104(4)(a), F.S.

Distribution of Proceeds:
Tax collections received by the DOR, less the costs of administration, are paid monthly to the county, which imposed the particular tax or taxes. The funds are placed in the county tourist development trust fund of the respective county, which is established by each county as a pre-condition to the receipt of such funds.[9]

Automatic Expiration on Retirement of Bonds:
If the plan for tourist development approved by the county's governing body, as amended pursuant to s. 125.0104(4)(d), F.S., includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned or operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax automatically expires upon the later of either of the following.

1. The retirement of all bonds issued by the county for financing the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization.
2. The expiration of any agreement by the county for the operation and maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum. However, this does not preclude that county from amending the ordinance extending the tax to the extent that the county board determines it necessary to provide funds to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum or from enacting an ordinance that takes effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions re-imposing a tourist development tax, upon or following the expiration of the previous ordinance.[10]

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

Opinion #	Subject
2021-02	Tourist development tax use for design, engineering
2020-02	Tourist development tax – tourist industry reps
2019-13	Tourist development tax – for-profit museum
2019-02	Tourist development tax – nature center – road shoulder
2017-06	Funding transit system with tourist development tax
2016-18	Tourist development tax expenditures
2015-14	Tourist development tax – nature centers
2014-02	Counties – tourist development tax - taxation
2013-29	Tourist development tax, tourism
2012-38	Tourist development tax, uses
2010-26	Tourist development tax, subcounty special district
2010-09	Tourist development tax, used to stock lakes with fish
2008-26	Local option tourist development, convention centers

9. Section 125.0104(3)(i), F.S.
10. Section 125.0104(7), F.S.

2002-34	Tourist development tax, taxability of boat slips
2001-42	Tourist development tax, purchase of beach property
2000-56	Use of tourist development tax to pay debt service
2000-50	Tourist development tax, welcome signs
2000-29	Tourist development tax, transfer of revenues
2000-25	Tourist development tax revenues
2000-15	Tourist development tax, use of tax for museum parking lot
98-74	Tourist development tax, construction of war memorial
97-64	Tourist development tax, convention development tax
97-48	Tourist development tax revenues for artificial reef
97-13	Tourist development tax, foreign national's residence
96-54	Tourist development tax funds for raceway facility
96-26	Tourist development tax, creation of second district
95-71	Tourist development tax, infrastructure surtax
94-12	County use of tourist development tax revenues for rail trail
92-66	Tourist development tax revenues, purchase of all terrain vehicles
92-34	Use of tourist development tax revenue
92-16	Tourist development tax – Concert in the Park
92-03	Clerk of Court's authority regarding tourist development tax
91-62	Tourist development tax revenues
90-83	Immunity from suit, county tourist development councils
90-59	Tourist development tax, hydrilla and weed control
90-55	Tourist development tax, beach facilities
90-14	Revenues derived from tourist development tax
89-50	Tourist tax revenues used for travel expenses
88-49	Use of tourist development tax
88-37	Local option tourist development tax
87-16	Use of tourist tax to improve shoreline
86-96	Authority to increase tourist development tax
86-87	Funds used for advertising
86-68	Use of tourist development tax to maintain beaches
83-18	Use of tourist tax for convention center
79-30	Tourist development tax, usage
77-81	Counties, tourist development tax

The full texts of these opinions are available via a searchable on-line database.[11] Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Tax Rates, Taxable Sales, and Estimates of Realized and Unrealized Revenues:
Optional tourist taxes can be an important revenue source for tourist facilities development and promotion, and the tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a tourist tax levy. Although these tables are useful in estimating revenues, the user should recognize their limitations. Besides seasonal factors and normal variations due to general economic

11. https://www.myfloridalegal.com/ag-opinions

conditions, county tourist tax revenues can be influenced by a variety of factors such as the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, and the availability of convention facilities.

The first table to follow provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.[12] The second table contains estimates of taxable sales reported by transient rental facilities on a county-by-county basis for the state fiscal year ending 2026. In order to calculate a revenue estimate using this table, take the county's estimate of taxable sales reported by transient rental facilities and multiply it by the county's applicable or proposed tax rate (i.e., 0.01, 0.02, or 0.03, etc.). The third table summarizes the counties eligible to levy the various local option tourist taxes and shows the current 2026 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the state fiscal year ending 2026.

Additional Detail:
Additional information regarding each of the five individual authorizations to levy can be found in the sections immediately following the four tables previously discussed. Additional tourist development tax data can be found on the EDR's website.[13]

12. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: March 1, 2025) available at https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf and *Local Option Transient Rental Tax Rates* (Last Updated: March 2025) available at https://floridarevenue.com/Forms_library/current/dr15tdt.pdf.
13. http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of March 1, 2025, Are Noted in Bold Italics.

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

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of March 1, 2025, 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 March 1, 2025, Are Noted in Bold Italics.

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

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of March 1, 2025, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
High Tourism Impact Tax - s. 125.0104(3)(m), F.S.				
Broward	***Imposed Levy***	***1%***	***Jan. 1, 2018***	***-***
Hillsborough	***Imposed Levy***	***1%***	***Aug. 1, 2019***	***-***
Manatee	***Imposed Levy***	***1%***	***Jan. 1, 2025***	***-***
Monroe	***Imposed Levy***	***1%***	***Jun. 1, 2009***	***-***
Okaloosa (TDT district)	***Imposed Levy***	***1%***	***Jan. 1, 2023***	***-***
Okaloosa (Expansion district)	***Imposed Levy***	***1%***	***Mar. 1, 2025***	***-***
Orange	***Imposed Levy***	***1%***	***Oct. 1, 1989***	***-***
Osceola	***Imposed Levy***	***1%***	***Oct. 1, 1990***	***-***
Palm Beach	***Imposed Levy***	***1%***	***Feb. 1, 2015***	***-***
Pinellas	***Imposed Levy***	***1%***	***Jan. 1, 2016***	***-***
Sarasota	***Imposed Levy***	***1%***	***Oct. 1, 2022***	***-***
Walton (select zip codes)	***Imposed Levy***	***1%***	***Jan. 1, 2020***	***-***
Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.				
Alachua	***Imposed Levy***	***1%***	***May 1, 2010***	***-***
Bay (select zip codes)	***Imposed Levy***	***1%***	***Apr. 1, 2009***	***-***
Brevard	***Imposed Levy***	***1%***	***Jul. 1, 2005***	***-***
Broward	***Imposed Levy***	***1%***	***Jul. 1, 1996***	***-***
Charlotte	***Imposed Levy***	***1%***	***Apr. 1, 2007***	***-***
Citrus	***Imposed Levy***	***1%***	***Mar. 1, 2017***	***-***
Clay	***Imposed Levy***	***1%***	***Dec. 1, 2017***	***-***
Collier	***Imposed Levy***	***1%***	***Sep. 1, 2017***	***-***
Columbia	***Imposed Levy***	***1%***	***Oct. 1, 2015***	***-***
Duval	***Imposed Levy***	***1%***	***Nov. 1, 1994***	***-***
Escambia	***Imposed Levy***	***1%***	***Apr. 1, 2021***	***-***
Flagler	***Imposed Levy***	***1%***	***Jun. 1, 2017***	***-***
Gulf	***Imposed Levy***	***1%***	***Jan. 1, 2015***	***-***
Hernando	***Imposed Levy***	***1%***	***Oct. 1, 2014***	***-***
Highlands	***Imposed Levy***	***1%***	***Aug. 1, 2023***	***-***
Hillsborough	***Imposed Levy***	***1%***	***Dec. 1, 1994***	***-***
Indian River	***Imposed Levy***	***1%***	***Jan. 1, 2025***	***-***
Jackson	***Imposed Levy***	***1%***	***Aug. 1, 2023***	***-***
Lee	***Imposed Levy***	***1%***	***Jan. 1, 2006***	***-***
Leon	***Imposed Levy***	***1%***	***May 1, 2009***	***-***
Madison	***Imposed Levy***	***1%***	***Feb. 1, 2022***	***-***
Manatee	***Imposed Levy***	***1%***	***Jun. 1, 2009***	***-***
Martin	***Imposed Levy***	***1%***	***Jul. 1, 2015***	***-***
Nassau (Amelia Island)	***Imposed Levy***	***1%***	***Jul. 1, 2018***	***-***
Okaloosa (TDT district)	***Imposed Levy***	***1%***	***Jan. 1, 2008***	***-***
Okaloosa (Expansion district)	***Imposed Levy***	***1%***	***Jan. 1, 2023***	***-***
Orange	***Imposed Levy***	***1%***	***Sep. 1, 2006***	***-***
Osceola	***Imposed Levy***	***1%***	***Jul. 1, 2004***	***-***
Palm Beach	***Imposed Levy***	***1%***	***Dec. 1, 2006***	***-***
Pasco	***Imposed Levy***	***1%***	***Jun. 1, 2022***	***-***
Pinellas	***Imposed Levy***	***1%***	***Dec. 1, 2005***	***-***
Polk	***Imposed Levy***	***1%***	***Mar. 1, 2004***	***-***
St. Johns	***Imposed Levy***	***1%***	***Oct. 1, 2021***	***-***
St. Lucie	***Imposed Levy***	***1%***	***Mar. 1, 2003***	***-***
Santa Rosa	***Imposed Levy***	***1%***	***Jun. 1, 2014***	***-***
Sarasota	Imposed Levy	0.5%	May 1, 2010	Apr. 30, 2011
Sarasota	***Increased Rate***	***1%***	***May 1, 2011***	***-***
Seminole	***Imposed Levy***	***1%***	***Feb. 1, 2009***	***-***
Taylor	***Imposed Levy***	***1%***	***Nov. 1, 2016***	***-***
Walton (select zip codes)	Imposed Levy	0.5%	Oct. 1, 2009	Sep. 30, 2014
Tourist Impact Tax - s. 125.0108, F.S.				
Monroe	***Imposed Levy***	***1%***	***May 1, 1988***	***-***
Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.				
Duval	***Imposed Levy***	***2%***	***Nov. 1, 1984***	***-***
Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.				
Miami-Dade (select cities exempt)	***Imposed Levy***	***3%***	***May 1, 1984***	***-***

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of March 1, 2025, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Special District Convention Development Tax - s. 212.0305(4)(c), 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 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***	

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of March 1, 2025, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Volusia (Tourist Development Taxes)	***Apr. 1, 1990***			
Volusia (Convention Development Tax)	***Apr. 1, 1990***			
Wakulla	Dec. 1, 1996	Sep. 30, 2009		
Walton (select zip codes)	***Oct. 1, 1991***			

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: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: March 1, 2025) available at https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf. This source document has not yet been updated for 2026.

Estimates of Taxable Sales Reported by Transient Rental Facilities

State Fiscal Year Ending June 30, 2026

County		Estimate
Alachua	$	206,218,244
Baker	$	9,109,997
Bay	$	795,396,088
Bradford	$	8,212,360
Brevard	$	565,208,884
Broward	$	2,312,183,643
Calhoun	$	302,158
Charlotte	$	161,835,213
Citrus	$	69,473,919
Clay	$	40,181,621
Collier	$	1,090,208,833
Columbia	$	52,556,585
DeSoto	$	6,672,712
Dixie	$	4,941,548
Duval	$	603,901,989
Escambia	$	476,259,882
Flagler	$	98,926,758
Franklin	$	114,704,924
Gadsden	$	12,771,434
Gilchrist	$	6,701,251
Glades	$	2,174,570
Gulf	$	108,222,600
Hamilton	$	2,991,373
Hardee	$	3,580,135
Hendry	$	18,001,817
Hernando	$	67,780,398
Highlands	$	44,773,721
Hillsborough	$	1,333,899,792
Holmes	$	4,681,505
Indian River	$	134,871,992
Jackson	$	18,004,247
Jefferson	$	3,607,074
Lafayette	$	3,300,110
Lake	$	181,900,852
Lee	$	1,072,608,594
Leon	$	212,788,164
Levy	$	14,893,300
Liberty	$	317,032
Madison	$	5,935,229
Manatee	$	754,932,772
Marion	$	182,953,805
Martin	$	95,328,606
Miami-Dade	$	965,581,099
Monroe	$	1,659,129,648
Nassau	$	258,221,293
Okaloosa	$	1,260,966,153
Okeechobee	$	9,989,592
Orange	$	13,998,900,667
Osceola	$	1,386,066,589
Palm Beach	$	1,348,105,446
Pasco	$	171,212,839
Pinellas	$	1,739,718,273
Polk	$	1,158,989,118
Putnam	$	22,795,147
St. Johns	$	520,016,541
St. Lucie	$	134,362,316
Santa Rosa	$	95,479,415
Sarasota	$	866,045,438
Seminole	$	156,991,309
Sumter	$	89,083,650
Suwannee	$	13,818,799
Taylor	$	14,801,402
Union	$	273,074
Volusia	$	307,019,313
Wakulla	$	9,692,236
Walton	$	1,298,102,231
Washington	$	4,183,727
Statewide Total	**$**	**38,392,861,049**

2026 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.	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%)
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		1					5	5	0		
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	1					6	6	0		
Marion *	2	1	1							5	4	1		
Martin *	2	1	1		1					5	5	0		
Miami-Dade *	2		1					3		6	6	0	2	1
Monroe *	2	1		1		1				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		
Pinellas *	2	1	1	1	1					6	6	0		

2026 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Local Option Taxes on Transient Rental Transactions

	Tourist Development Taxes s. 125.0104(3), F.S.						Convention Development Taxes s. 212.0305(4), F.S.							Local Option Food and Beverage Taxes s. 212.0306, F.S.	
County	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%)	Tourist Impact Tax s. 125.0108, F.S. (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (up to 3%)	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
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	15	65	1	1	1	1		67		1	1
# Levying:	62	56	46	11	37	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: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: March 1, 2025) available at https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf. This source document has not yet been updated for 2026.

Local Option Tourist Tax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2026

		Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
County	Estimated Tax Revenues @ 1% Tax Rate	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	$ 2,062,182	5	5	$ 10,310,912	0	$ -			$ -		$ -
Baker	$ 91,100	5	3	$ 273,300	2	$ 182,200			$ -		$ -
Bay	$ 7,953,961	6	5	$ 39,769,804	1	$ 7,953,961			$ -		$ -
Bradford	$ 82,124	5	4	$ 328,494	1	$ 82,124			$ -		$ -
Brevard	$ 5,652,089	5	5	$ 28,260,444	0	$ -			$ -		$ -
Broward	$ 23,121,836	6	6	$ 138,731,019	0	$ -			$ -		$ -
Calhoun	$ 3,022	4	0	$ -	4	$ 12,086			$ -		$ -
Charlotte	$ 1,618,352	5	5	$ 8,091,761	0	$ -			$ -		$ -
Citrus	$ 694,739	5	5	$ 3,473,696	0	$ -			$ -		$ -
Clay	$ 401,816	5	5	$ 2,009,081	0	$ -			$ -		$ -
Collier	$ 10,902,088	6	5	$ 54,510,442	1	$ 10,902,088			$ -		$ -
Columbia	$ 525,566	5	5	$ 2,627,829	0	$ -			$ -		$ -
DeSoto	$ 66,727	5	3	$ 200,181	2	$ 133,454			$ -		$ -
Dixie	$ 49,415	5	3	$ 148,246	2	$ 98,831			$ -		$ -
Duval	$ 6,039,020	6	6	$ 36,234,119	0	$ -	2	2	$ 12,078,040	0	$ -
Escambia	$ 4,762,599	5	5	$ 23,812,994	0	$ -			$ -		$ -
Flagler	$ 989,268	5	5	$ 4,946,338	0	$ -			$ -		$ -
Franklin	$ 1,147,049	5	3	$ 3,441,148	2	$ 2,294,098			$ -		$ -
Gadsden	$ 127,714	5	2	$ 255,429	3	$ 383,143			$ -		$ -
Gilchrist	$ 67,013	5	3	$ 201,038	2	$ 134,025			$ -		$ -
Glades	$ 21,746	5	2	$ 43,491	3	$ 65,237			$ -		$ -
Gulf	$ 1,082,226	5	5	$ 5,411,130	0	$ -			$ -		$ -
Hamilton	$ 29,914	5	3	$ 89,741	2	$ 59,827			$ -		$ -
Hardee	$ 35,801	5	2	$ 71,603	3	$ 107,404			$ -		$ -
Hendry	$ 180,018	5	3	$ 540,054	2	$ 360,036			$ -		$ -
Hernando	$ 677,804	5	5	$ 3,389,020	0	$ -			$ -		$ -
Highlands	$ 447,737	5	5	$ 2,238,686	0	$ -			$ -		$ -
Hillsborough	$ 13,338,998	6	6	$ 80,033,988	0	$ -			$ -		$ -
Holmes	$ 46,815	5	3	$ 140,445	2	$ 93,630			$ -		$ -
Indian River	$ 1,348,720	5	5	$ 6,743,600	0	$ -			$ -		$ -
Jackson	$ 180,042	5	5	$ 900,212	0	$ -			$ -		$ -
Jefferson	$ 36,071	5	3	$ 108,212	2	$ 72,141			$ -		$ -
Lafayette	$ 33,001	4	0	$ -	4	$ 132,004			$ -		$ -
Lake	$ 1,819,009	5	4	$ 7,276,034	1	$ 1,819,009			$ -		$ -
Lee	$ 10,726,086	6	5	$ 53,630,430	1	$ 10,726,086			$ -		$ -
Leon	$ 2,127,882	5	5	$ 10,639,408	0	$ -			$ -		$ -
Levy	$ 148,933	5	4	$ 595,732	1	$ 148,933			$ -		$ -
Liberty	$ 3,170	4	0	$ -	4	$ 12,681			$ -		$ -
Madison	$ 59,352	5	5	$ 296,761	0	$ -			$ -		$ -
Manatee	$ 7,549,328	6	6	$ 45,295,966	0	$ -			$ -		$ -
Marion	$ 1,829,538	5	4	$ 7,318,152	1	$ 1,829,538			$ -		$ -
Martin	$ 953,286	5	5	$ 4,766,430	0	$ -			$ -		$ -
Miami-Dade	$ 9,655,811	6	6	$ 57,934,866	0	$ -	3	3	$ 28,967,433	0	$ -
Monroe	$ 16,591,296	7	5	$ 82,956,482	2	$ 33,182,593			$ -		$ -

Local Option Tourist Tax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2026

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
Nassau	$ 2,582,213	5	5	**$ 12,911,065**	0	**$ -**			**$ -**		**$ -**
Okaloosa	$ 12,609,662	6	6	**$ 75,657,969**	0	**$ -**			**$ -**		**$ -**
Okeechobee	$ 99,896	5	3	**$ 299,688**	2	**$ 199,792**			**$ -**		**$ -**
Orange	$ 139,989,007	6	6	**$ 839,934,040**	0	**$ -**			**$ -**		**$ -**
Osceola	$ 13,860,666	6	6	**$ 83,163,995**	0	**$ -**			**$ -**		**$ -**
Palm Beach	$ 13,481,054	6	6	**$ 80,886,327**	0	**$ -**			**$ -**		**$ -**
Pasco	$ 1,712,128	5	5	**$ 8,560,642**	0	**$ -**			**$ -**		**$ -**
Pinellas	$ 17,397,183	6	6	**$ 104,383,096**	0	**$ -**			**$ -**		**$ -**
Polk	$ 11,589,891	6	5	**$ 57,949,456**	1	**$ 11,589,891**			**$ -**		**$ -**
Putnam	$ 227,951	5	4	**$ 911,806**	1	**$ 227,951**			**$ -**		**$ -**
St. Johns	$ 5,200,165	5	5	**$ 26,000,827**	0	**$ -**			**$ -**		**$ -**
St. Lucie	$ 1,343,623	5	5	**$ 6,718,116**	0	**$ -**			**$ -**		**$ -**
Santa Rosa	$ 954,794	5	5	**$ 4,773,971**	0	**$ -**			**$ -**		**$ -**
Sarasota	$ 8,660,454	6	6	**$ 51,962,726**	0	**$ -**			**$ -**		**$ -**
Seminole	$ 1,569,913	5	5	**$ 7,849,565**	0	**$ -**			**$ -**		**$ -**
Sumter	$ 890,836	4	0	**$ -**	4	**$ 3,563,346**			**$ -**		**$ -**
Suwannee	$ 138,188	5	3	**$ 414,564**	2	**$ 276,376**			**$ -**		**$ -**
Taylor	$ 148,014	5	5	**$ 740,070**	0	**$ -**			**$ -**		**$ -**
Union	$ 2,731	4	0	**$ -**	4	**$ 10,923**			**$ -**		**$ -**
Volusia	$ 3,070,193	6	6	**$ 18,421,159**	0	**$ -**	3	3	**$ 9,210,579**	0	**$ -**
Wakulla	$ 96,922	5	4	**$ 387,689**	1	**$ 96,922**			**$ -**		**$ -**
Walton	$ 12,981,022	6	5	**$ 64,905,112**	1	**$ 12,981,022**			**$ -**		**$ -**
Washington	$ 41,837	5	3	**$ 125,512**	2	**$ 83,675**			**$ -**		**$ -**
Statewide	$ 383,928,610			**$ 2,175,004,115**		**$ 99,815,030**			**$ 50,256,052**		**$ -**

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 March 1, 2025 (the most recent update), 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, 2025 through June 30, 2026).

Data Sources:
1) Office of Economic and Demographic Research, Table: 2026 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 2025-26.

1 or 2 Percent Tax

Section 125.0104(3)(c), Florida Statutes

Summary:
This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2025-26 state fiscal year, 62 of the eligible 67 counties currently levying this tax will realize an estimated $766 million in revenue. The five counties not currently levying this tax at the maximum rate will allow an estimated $1.9 million to go unrealized.

Counties Eligible to Levy:
All counties are eligible to levy the tax.

Authorized Uses of Proceeds:
The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.[1]

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
    a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
    b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
    c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the

1. Section 125.0104(5), F.S.

state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.

6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
    a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least $10 million in tourist development tax revenue was received or the county is a fiscally constrained county, as described in s. 218.67(1), F.S., located adjacent to the Gulf of America or the Atlantic Ocean.
    b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
    c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
    d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
    e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.
    f. To employ, train, equip, insure, or otherwise fund the provision of lifeguards certified by the American Red Cross, the YMCA, or an equivalent nationally recognized aquatic training program, for beaches on the Gulf of America or the Atlantic Ocean.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 950,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1st of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law

enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. a) Generate a minimum of $10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section; b) have at least three municipalities; and c) have an estimated population of less than 275,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.
2. Be a fiscally constrained county as described in s. 218.67(1), F.S.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

This page was intentionally left blank.

Additional 1 Percent Tax

Section 125.0104(3)(d), Florida Statutes

Summary:
In addition to the 1 or 2 percent tax authorized in s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. No county can levy this additional tax unless the county has imposed the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of this additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax can only be levied within the district. Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2025-26 state fiscal year, 56 of the eligible 59 counties currently levying this tax will realize an estimated $364 million in revenue. The three counties not currently levying this tax will allow $185,261 to go unrealized.

Counties Eligible to Levy:
To be eligible to levy, a county must have levied the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., for a minimum of three years prior to the effective date of the levy and imposition of this additional 1 percent tax.

Authorized Uses of Proceeds:
The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.[1]

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
    a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
    b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
    c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.

1. Section 125.0104(5), F.S.

5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
    a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least $10 million in tourist development tax revenue was received or the county is a fiscally constrained county, as described in s. 218.67(1), F.S., located adjacent to the Gulf of America or the Atlantic Ocean.
    b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
    c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
    d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
    e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.
    f. To employ, train, equip, insure, or otherwise fund the provision of lifeguards certified by the American Red Cross, the YMCA, or an equivalent nationally recognized aquatic training program, for beaches on the Gulf of America or the Atlantic Ocean.

Authorized purposes #1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities. Revenues raised from this tax cannot be used for debt service on or refinancing of existing facilities as specified in authorized purpose #1 above unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.[2]

2. Section 125.0104(3)(d), F.S.

A county having a total population less than 950,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1st of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. a) Generate a minimum of $10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section; b) have at least three municipalities; and c) have an estimated population of less than 275,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.
2. Be a fiscally constrained county as described in s. 218.67(1), F.S.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

This page was intentionally left blank.

Professional Sports Franchise Facility Tax

Section 125.0104(3)(l), Florida Statutes

Summary:
In addition to any other tourist development tax imposed, a county may levy up to an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers. In addition, these proceeds can be used to promote tourism in the State of Florida, nationally and internationally.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan, are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax. During the 2025-26 state fiscal year, 46 of the eligible 67 counties currently levying this tax will realize an estimated $364 million in revenue. The 21 counties not currently levying this tax at the maximum rate will allow an estimated $20 million to go unrealized.

Counties Eligible to Levy:
All counties are eligible to levy this tax.

Authorized Uses of Proceeds:
The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(l), F.S., is prohibited.[1]

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
3. To pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in #2 above, may use the tax proceeds for the purposes described here. Any county that elects to levy the tax for the purposes authorized in #2 above after July 1, 2000, may use the tax proceeds to pay the operation and maintenance costs of a convention center for the life of the bonds.
4. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

1. Section 125.0104(5)(d), F.S.

This page was intentionally left blank.

High Tourism Impact Tax

Section 125.0104(3)(m), Florida Statutes

Summary:
In addition to any other tourist development tax imposed, a *high tourism impact* county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax proceeds are used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax.

A county is considered to be a high tourism impact county after the Department of Revenue has certified to the county that its sales subject to the tax exceeded $600 million during the previous calendar year or were at least 18 percent of the county's total taxable sales under ch. 212, F.S., where the sales subject to the tax were a minimum of $200 million. No county authorized to levy a convention development tax (i.e., Duval, Miami-Dade, and Volusia) is considered a high tourism impact county. Once a county receives this high tourism impact designation, it retains it for the period of the tax levy.

Eleven counties currently levy this tax, and these counties will realize an estimated $280 million in revenue during the 2025-26 state fiscal year. There are four counties potentially eligible to levy the tax, which currently do not, allowing an estimated $41 million to go unrealized.

Counties Eligible to Levy:
Broward, Hillsborough, Manatee, Monroe, Okaloosa, Orange, Osceola, Palm Beach, Pinellas, Sarasota and Walton counties levy this tax, and each county retains this designation until its tax levy ends. According to the Department, Bay, Collier, Lee, and Polk are potentially eligible to levy the tax.

Authorized Uses of Proceeds:
The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.[1]

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
    a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
    b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
    c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event

1. Section 125.0104(5), F.S.

must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
    a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least $10 million in tourist development tax revenue was received or the county is a fiscally constrained county, as described in s. 218.67(1), F.S., located adjacent to the Gulf of America or the Atlantic Ocean.
    b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
    c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
    d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
    e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.
    f. To employ, train, equip, insure, or otherwise fund the provision of lifeguards certified by the American Red Cross, the YMCA, or an equivalent nationally recognized aquatic training program, for beaches on the Gulf of America or the Atlantic Ocean.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 950,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1st of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of $10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section; b) have at least three municipalities; and c) have an estimated population of less than 275,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.
2. Be a fiscally constrained county as described in s. 218.67(1), F.S.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

This page was intentionally left blank.

Additional Professional Sports Franchise Facility Tax

Section 125.0104(3)(n), Florida Statutes

Summary:
In addition to any other tourist development tax imposed, a county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., may levy an additional tax that is no greater than 1 percent on the total consideration charged for transient rental transactions. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities or retained spring training franchise facilities and promote tourism.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying this tax applies only to Miami-Dade and Volusia counties. Any county authorized to levy the Consolidated County Convention Development Tax (i.e., Duval County) pursuant to s. 212.0305(4)(a), F.S., may levy this tax. During the 2025-26 state fiscal year, 37 of the eligible 65 counties currently levying this tax will realize an estimated $334 million in revenue. The 28 counties not currently levying this tax at the maximum rate will allow an estimated $37 million to go unrealized.

Counties Eligible to Levy:
With the exception of Miami-Dade and Volusia counties, any county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., is eligible to levy this tax.

Authorized Uses of Proceeds:
The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited.[1]

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S.
2. To pay the debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.
3. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

1. Section 125.0104(5)(d), F.S.

A county imposing this tax may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to purposes listed in #1 and #2 above.

Tourist Impact Tax

Section 125.0108, Florida Statutes

Summary:
Any county creating a land authority pursuant to s. 380.0663(1), F.S., may levy a 1 percent tax subject to referendum approval on transient rental facilities within the county area designated as an area of critical state concern pursuant to ch. 380, F.S. If the area of critical state concern is greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax proceeds are used to purchase property in the area of critical state concern and offset the loss of ad valorem taxes due to those land purchases. During the 2025-26 state fiscal year, Monroe County will realize an estimated $17 million in revenue.

General Law Amendments:
There were no general law amendments resulting from the 2025 Regular Legislative Session.

Authorization to Levy:
Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern pursuant to ch. 380, F.S. If the area or areas of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax is not effective until land development regulations and a local comprehensive plan that meets the requirements of ch. 380, F.S., have become effective.[1] The tax is effective only upon approval by a majority vote of qualified voters in the area or areas of critical state concern in the county seeking the levy. If the area or areas of critical state concern are greater than 50 percent of the county's land area and the tax is to be imposed countywide, then the tax must be approved in a countywide referendum.[2]

The effective date of the levy and the imposition of this tax are be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance.[3] The tax may be repealed by passage of a resolution by four-fifths vote of the county's governing body.[4] The tax is repealed 10 years after the date the area of critical state concern designation is removed, unless it is repealed before the end of the 10 year period by the county's governing body.[5] A county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S.[6]

A referendum to reenact an expiring tourist impact tax must be held at a general election occurring within the 48 months preceding the effective date of the reenacted tax, and the referendum may only appear on the ballot once during that 48-month period.

1. Section 125.0108(1)(a), F.S.
2. Section 125.0108(5), F.S.
3. Section 125.0108(6), F.S..
4. Section 125.0108(1)(c), F.S.
5. Section 125.0108(6), F.S.
6. Section 125.0108(1)(g), F.S.

Areas Eligible to Levy:
Areas that have been statutorily designated as areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south Florida; the Brevard Barrier Island Area, in south Brevard County; and the Apalachicola Bay Area, in Franklin County.[7] Only Monroe County has created the land authority pursuant to s. 380.0663(1), F.S., and levied the tax in the area or areas within the county designated as an area of critical state concern.

Administrative Procedures:
The person receiving consideration for the taxable privilege and doing business within the area of critical state concern (or within the entire county, as applicable) receives, accounts for, and remits the tourist impact tax to the Department of Revenue (DOR). The DOR keeps records showing the taxes collected for and from each county in which the tax is applicable. The DOR promulgates such rules as necessary to enforce the tax and is authorized to establish audit procedures and assess for delinquent taxes.[8] A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A county electing to locally administer the tax adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes or delegating such authority to the DOR.[9]

Reporting Requirements:
A certified copy of the ordinance, including the levy's time period and effective date, must be furnished by the county to the DOR within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum. If applicable, the county levying the tax provides the DOR with a list of the businesses within the area of critical state concern where the tax is levied. The list should identify businesses by zip code or other means of identification, and the DOR assists the county in compiling such a list.[10]

Distribution of Proceeds:
Tax collections received by the DOR, less its administrative costs, are paid and returned monthly to the county and the land authority imposing the tax.[11]

Authorized Uses of Proceeds:
The proceeds are distributed for the following uses.[12]

1. Fifty percent is transferred to the land authority to be used in accordance with s. 380.0666, F.S., in the area of critical state concern for which the revenue is generated. No more than 5 percent may be used for administration and other costs related to the exercise of such powers.
2. Fifty percent is distributed to the county's governing body where the revenue was generated. Such proceeds are used to offset the loss of ad valorem taxes due to property acquisitions.

Attorney General Opinions:
No opinions specifically relevant to this tax have been issued.

7. Sections 380.055, .0551, .0552, .0553, .0555, F.S.
8. Section 125.0108(2), F.S.
9. Section 125.0104(10), F.S.
10. Section 125.0108(6), F.S.
11. Section 125.0108(2)(c), F.S.
12. Section 125.0108(3), F.S.