

APPENDIX Q: MIAMI-DADE COUNTY FY 2023-24 ADOPTED OTHER COUNTY REVENUES

SELECTED STATE-AUTHORIZED REVENUE

Title of Other Revenue Sources	Statute & Code References	Permissible Use	County Levy Required	County Action Required		FY 2023-24 Budget
				Administrative	Legislative	
Communications Services Tax Current tax rate is 4.92% (Florida) and 5.22% (Local).	Chapter 202 (communication services tax) F.S. 292.19(2)(a) (authorization to impose) F.S. 337.401 (use of property, use of right-of-way for utilities) Article IV-A, Section 29.43 (imposition of levy); Ordinance No. 01-109	Any public purpose, including repayment of current or future bonded indebtedness.	No (Florida CST) Yes (Local CST)	Yes	No	\$27,543,000
Discretionary Surtax on Documents Surtax is scheduled for repeal on October 1, 2031, by the State of Florida.	F.S. 125.0167 (Discretionary surtax on documents; adaption; application of revenue) F.S. 201.031 (Discretionary surtax; administration and collection; Housing Assistance Loan Trust Fund; reporting requirements) Chapter 29 of the Code; Section 29-7 (Documentary Stamps)	Homeowner assistance for low-income and moderate-income families.	Yes	No	No	\$39,131,000
Local Business Tax	Chapter 205, Florida Statutes (local business taxes) Article IX of the Code; Section 8A-171 (local business taxes imposed) Article C of the Code; Section 8A-226 (disposition of taxes collected)	General Revenue for the municipality or charter county or for economic development.	Yes	No	No	\$15,968,000
Local Discretionary Sales Surtax: Charter County Regional Transportation Surtax (Current tax rate is 0.5%)	F.S. 212.054-.055 (Limitations, administration, and use of proceeds) Article XV of the code, Section 29.115; Ordinance No. 99-68 (transit)	Charter County Regional Transportation System Surtax: countywide bus system, on-demand transportation services, and rapid transit system.	Yes	No	No	\$402,802,000
Local Discretionary Sales Surtax: County Public Hospital Surtax (Current tax rate is 0.5%)	Article XII of the Code; Section 29-95 (hospital)	County Public Hospital Surtax: operation, maintenance, and administration of county public general hospital.	Yes	No	No	\$402,802,000
Municipal Pari-Mutuel Tax and Cardroom Revenues	F.S. 550.105 (Occupational licenses of racetrack employees; fees; denial, suspension, and revocation of license; penalties and fines) Section 8A-183.1 of the County Code Section 8A-223.1 of the County Code	At the discretion of the governing body.	Yes	No	No	\$510,000
Public Service Tax (Utility Tax) 10% of payments received; 4 cents per gallon motor fuel.	F.S. 166.231-.235 (municipalities; public service tax) Article IV of the Code, Section 29-26 and 29-42; Ordinance 70-72 Article IV of the Code; Section 29-37 (rate of tax)	General Revenue for the municipality or charter county.	Yes	No	No	\$112,599,000
Alcoholic Beverage License Tax	F.S. 561.342 (beverage law; administration)	At discretion of governing body.	No	No	No	\$1,251,000
County Revenue Sharing Program	F.S. 210.20(2) (tax on tobacco products) F.S. 212.20(6) (tax on sales) F.S. 218.20-.26 (revenue sharing act) F.S. 409.915 (county contributions to Medicaid)	Payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, an amount up to 50 percent of the funds received in the prior year.	No	Yes	No	\$88,429,000

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Enhanced 911 Fee	F.S. 365.172 (<i>emergency communications</i>) F.S. 365.173 (<i>trust fund</i>)	Public safety communications systems.	No	No	No	\$15,307,000
Insurance License Tax	F.S. 624.501- 508 (<i>Filing, license, appointment, and miscellaneous fees</i>)	At discretion of governing body.	No	No	No	\$729,000
Intergovernmental Radio Communication Program	F.S. 318.21(9) (<i>disposition of traffic infractions</i>)	County uses revenues to fund its participation in this program.	No	No	No	\$500,000
Local Government Half-Cent (Sales Tax)	F.S. 202.18(2)(c) (<i>proceeds of taxes</i>) F.S. 212.20(6) (<i>tax on sales</i>) F.S. 218.60-.67 (<i>participation in half-cent sales tax proceeds</i>) F.S. 409.915 (<i>county contributions to Medicaid</i>)	Countywide programs.	No	Yes	No	\$238,997,000
Municipal Revenue Sharing	F.S. 206.605(1) (<i>motor and other fuel taxes</i>) F.S. 206.9955 (<i>levy of natural gas fuel tax</i>) F.S. 206.997 (<i>user fee</i>) F.S. 212.20(6) (<i>distribution of proceeds</i>) F.S. 218.20-.26 (<i>revenue sharing act</i>)	Transportation-related expenditures. Cannot be used as a pledge for bobbed indebtedness.	No	Yes	No	\$48,210,000
State Housing Initiatives Partnership Program (SHIP)	F.S. 420.907-420.9079 (<i>State Housing Initiatives Partnership</i>)	Implementation of local housing assistance plans. Proceeds may not be used for rent subsidies, with limited exceptions.	No	No	No	\$13,000,000