

**APPENDIX O: Miami-Dade County FY 2025-26 Adopted Other County Revenues**  
**SELECTED STATE-AUTHORIZED REVENUE**

| Title of Other Revenue Sources  | Statute & Code References  | Permissible Use  | County Levy Required                    | County Action Required Administrative | County Action Required Legislative | FY 2025-26 Budget                     |
|---|--|--|---|---------------------------------------|------------------------------------|---------------------------------------|
| Communications Services Tax<br><br>Current tax rate is 4.92% (Florida) and 5.22% (Local).   | Chapter 202 ( <i>communication services tax</i> ) , F.S.<br>s. 202.19(2)(a), F.S. ( <i>authorization to impose</i> )<br><br>s. 337.401, F.S. ( <i>use of property, use of right-of-way for utilities</i> )<br><br>Article IV-A, Section 29.43 (imposition of levy); <i>Ordinance No. 01-109</i>  | Any public purpose, including repayment of current or future bonded indebtedness.  | No (Florida CST)<br><br>Yes (Local CST) | Yes                                   | No                                 | \$ 27,389,000                         |
| Discretionary Surtax on Documents<br><br>Surtax is scheduled for repeal on October 1, 2031, by the State of Florida.                                      | s. 125.0167, F.S. ( <i>Discretionary surtax on documents; adoption; application of revenue</i> )<br><br>s. 201.031, F.S. ( <i>Discretionary surtax; administration and collection; Housing Assistance Loan Trust Fund; reporting requirements</i> )<br><br>Chapter 29 of the Code; Section 29-7 ( <i>Documentary Stamps</i> )                    | Homeowner assistance for low-income and moderate-income families.<br><br>No less than 50 percents of the funds used in each county to provide such housing assistance shall be for the benefit of low-income families.   | Yes                                     | No                                    | No                                 | \$ 52,200,000                         |
| Local Business Tax <sup>1</sup>   | Chapter 205, Florida Statutes ( <i>local business taxes</i> )<br><br>Chapter 8A Article IX of the Code; Section 8A-171 ( <i>local business taxes imposed</i> )<br><br>Chapter 8A Article X of the Code; Section 8A-226 ( <i>disposition of taxes collected</i> )   | General Revenue for the municipality or charter county or for economic development.  | Yes                                     | No                                    | No                                 | \$ 8,865,000                          |
| Local Discretionary Sales Surtax <sup>2</sup><br><br>Current tax rate is 0.5% (Charter County Regional Transportation) and 0.5% (County Public Hospital). | s. 212.054-.055, F.S. ( <i>Limitations, administration, and use of proceeds</i> )<br><br>Chapter 29 Article XVI, Section 29-121 - 29-124 of the Code of Miami-Dade County, Florida; Ordinance No. 02-116 ( <i>transit</i> )<br><br>Chapter 29 Article XII of the Code; Section 29-95 ( <i>hospital</i> )   | Charter County Regional Transportation System Surtax: countywide bus system, on-demand transportation services, and rapid transit system.<br><br>County Public Hospital Surtax: operation, maintenance, and adminisrtration of county public general hospital. | Yes                                     | No                                    | No                                 | \$ 386,000,000                        |
| Municipal Pari-Mutuel Tax   | s. 550.105, F.S. ( <i>Occupational licenses of racetrack employees; fees; denial, suspension, and revocation of license; penalties and fines</i> )<br><br>Chapter 8A Article IX Section 8A-183.1 of the County Code ( <i>Pari-mutuel wagering</i> )<br><br>Chapter 8A Article IX Section 8A-223.1 of the County Code( <i>Schedule of taxes</i> ) | At the discretion of the governing body.   | Yes                                     | No                                    | No                                 | \$ 603,000                            |
| Public Service Tax (Utility Tax)<br><br>10% of payments received; 4 cents per gallon motor fuel.  | s. 166.231-.235, F.S. ( <i>municipalities; public service tax</i> )<br><br>Chapter 29 Article IV of the Code, Sections 29-36; 29-37 ( <i>rate of tax</i> ); 29-38(a)   | General Revenue for the municipality or charter county to be used in the unincorporated area of the County.  | Yes                                     | No                                    | No                                 | \$ 129,939,000                        |
| Alcoholic Beverage License Tax  | s. 561.342, F.S. ( <i>beverage law; administration</i> )   | At the discretion of the governing body.   | No                                      | No                                    | No                                 | \$ 1,273,000                          |
| Cardroom Revenues   | s. 849.086, F.S. ( <i>cardrooms authorized</i> )<br><br>Chapter 8A Article IX of the Code; Sections 8A-183.1 and 8A-223.1 ( <i>pari-mutuel wagering</i> )  | At the discretion of the governing body.   | No                                      | No                                    | No                                 | Included in Municipal Pari-Mutuel Tax |

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|---|---|---|-------------|------------------------|-------------|-------------------|
|   |   |   | Required    | Administrative         | Legislative |                   |
| <b>County Revenue Sharing Program</b>                       | s. 210.20(2), F.S. ( <i>tax on tobacco products</i> )                                 | 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          | \$ 83,159,000     |
|   | s. 212.20(6), F.S. ( <i>tax on sales</i> )  |   |             |                        |             |                   |
|   | s. 218.20-.26, F.S. ( <i>revenue sharing act</i> )                                    |   |             |                        |             |                   |
|   | s. 409.915, F.S. ( <i>county contributions to Medicaid</i> )                          |   |             |                        |             |                   |
| <b>Enhanced 911 Fee</b>                                     | s. 365.172, F.S. ( <i>emergency communications</i> )                                  | Public safety communications systems.   | No          | No                     | No          | \$ 17,083,000     |
|   | s. 365.173, F.S. ( <i>trust fund</i> )  |   |             |                        |             |                   |
| <b>Insurance License Tax</b>                                | s. 624.501-.508, F.S. ( <i>Filing, license, appointment, and miscellaneous fees</i> ) | At the discretion of the governing body.  | No          | No                     | No          | \$ 916,000        |
| <b>Intergovernmental Radio Communication Program</b>        | s. 318.21(9), F.S. ( <i>disposition of traffic infractions</i> )                      | County uses revenues to fund its participation in this program.   | No          | No                     | No          | \$ 500,000        |
| <b>Local Government Half-Cent (Sales Tax)</b>               | s. 202.18(2)(c), F.S. ( <i>proceeds of taxes</i> )                                    | Countywide programs.  | No          | Yes                    | No          | \$ 213,578,000    |
|   | s. 212.20(6), F.S. ( <i>tax on sales</i> )  |   |             |                        |             |                   |
|   | s. 218.60-.67, F.S. ( <i>participation in half-cent sales tax proceeds</i> )          |   |             |                        |             |                   |
|   | s. 409.915, F.S. ( <i>county contributions to Medicaid</i> )                          |   |             |                        |             |                   |
| <b>Municipal Revenue Sharing</b>                            | s. 206.605(1), F.S.   | Transportation-related expenditures. Cannot be used as a pledge for bobbed indebtedness.  | No          | Yes                    | No          | \$ 48,210,000     |
|   | s. 206.9955, F.S.   |   |             |                        |             |                   |
|   | s. 206.997, F.S.  |   |             |                        |             |                   |
|   | s. 212.20(6), F.S.  |   |             |                        |             |                   |
|   | s. 218.20-.26, F.S.   |   |             |                        |             |                   |
| <b>State Housing Initiatives Partnership Program (SHIP)</b> | s. 420.907-420.9079, F.S. ( <i>State Housing Initiatives Partnership</i> )            | Implementation of local housing assistance plans. Proceeds may not be used for rent subsidies, with limited exceptions. Funds distributed under this program may not be pledged to pay the debt service on any bonds. | No          | No                     | No          | \$ 4,800,000      |

- 1 Budget amount only reflects the distribution to the County and does not include the Tax Collector's portion.  
2 Miami-Dade County does not levy for the Local Government Infrastructure Surtax.