APPENDIX N: **Miami-Dade County FY 2026-27 Proposed 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 2026-27 Budget
Communications Services Tax **Current tax rate is 4.92% (Florida) and 5.22% (Local).**	Chapter 202 *(communication services tax)* , F.S. s. 202.19(2)(a), F.S. *(authorization to impose)* s. 337.401, F.S. *(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	$ 27,389,000
Discretionary Surtax on Documents **Surtax is scheduled for repeal on October 1, 2031, by the State of Florida.**	s. 125.0167, F.S. *(Discretionary surtax on documents; adoption; application of revenue)* s. 201.031, F.S. *(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. 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[1]	Chapter 205, Florida Statutes *(local business taxes)* Chapter 8A Article IX of the Code; Section 8A-171 *(local business taxes imposed)* *Chapter 8A Article X 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	$ 8,865,000
Local Discretionary Sales Surtax [2] **Current tax rate is 0.5% (Charter County Regional Transportation) and 0.5% (County Public Hospital).**	s. 212.054-.055, F.S. *(Limitations, administration, and use of proceeds)* Chapter 29 Article XVI, Section 29-121 - 29-124 of the Code of Miami-Dade County, Florida; Ordinance No. 02-116 *(transit)* Chapter 29 Article XII of the Code; Section 29-95 *(hospital)*	Charter County Regional Transportation System Surtax: countywide bus system, on-demand transportation services, and rapid transit system. County Public Hospital Surtax: operation, maintenance, and administration of county public general hospital.	Yes	No	No	$ 386,000,000
Municipal Pari-Mutuel Tax	s. 550.105, F.S. (*Occupational licenses of racetrack employees; fees; denial, suspension, and revocation of license; penalties and fines*) Chapter 8A Article IX Section 8A-183.1 of the County Code (*Pari-mutuel wagering)* Chapter 8A Article IX Section 8A-223.1 of the County Code(*Schedule of taxes)*	At the discretion of the governing body.	Yes	No	No	$ 603,000
Public Service Tax (Utility Tax) **10% of payments received; 4 cents per gallon motor fuel.**	s. 166.231-.235, F.S. *(municipalities; public service tax)* Chapter 29 Article IV of the Code, Sections 29-36; 29-37 *(rate of tax);* 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. *(beverage law; administration)*	At the discretion of the governing body.	No	No	No	$ 1,273,000
Cardroom Revenues	s. 849.086, F.S. *(cardrooms authorized)* Chapter 8A Article IX of the Code; Sections 8A-183.1 and 8A-223.1 *(pari-mutuel wagering)*	At the discretion of the governing body.	No	No	No	Included in Municipal Pari-Mutuel Tax

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Title of Other Revenue Sources	Statute & Code References	Permissible Use	County Levy Required	County Action Required Administrative	County Action Required Legislative	FY 2026-27 Budget
County Revenue Sharing Program	s. 210.20(2), F.S. *(tax on tobacco products)* s. 212.20(6), F.S. *(tax on sales)* s. 218.20-.26, F.S. *(revenue sharing act)* s. 409.915, F.S. *(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	$ 83,159,000
Enhanced 911 Fee	s. 365.172, F.S. *(emergency communications)* s. 365.173, F.S. *(trust fund)*	Public safety communications systems.	No	No	No	$ 17,083,000
Insurance License Tax	s. 624.501-.508, F.S. *(Filing, license, appointment, and miscellaneous fees)*	At the discretion of the governing body.	No	No	No	$ 916,000
Intergovernmental Radio Communication Program	s. 318.21(9), F.S. *(disposition of traffic infractions)*	County uses revenues to fund its participation in this program.	No	No	No	$ 500,000
Local Government Half-Cent (Sales Tax)	s. 202.18(2)(c), F.S. *(proceeds of taxes)* s. 212.20(6), F.S. *(tax on sales)* s. 218.60-.67, F.S. *(participation in half-cent sales tax proceeds)* s. 409.915, F.S. *(county contributions to Medicaid)*	Countywide programs.	No	Yes	No	$ 213,578,000
Municipal Revenue Sharing	s. 206.605(1), F.S. s. 206.9955, F.S. s. 206.997, F.S. s. 212.20(6), F.S. s. 218.20-.26, F.S.	Transportation-related expenditures. Cannot be used as a pledge for boded indebtedness.	No	Yes	No	$ 48,210,000
State Housing Initiatives Partnership Program (SHIP)	s. 420.907-420.9079, F.S. *(State Housing Initiatives Partnership)*	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.