

2024 FLORIDA TAX & BOND REFERENDA:

FLORIDA VOTERS CONTINUE THEIR GENEROSITY,
APPROVING \$1.9B IN LOCAL TAX INCREASES AND
ALMOST \$1.0B IN BOND ISSUES

December 2024



INTRODUCTION

Florida voters have been quite receptive to local tax increases, having voted to increase their own taxes 177 times between 2010 and 2022.¹ This trend continued through the 2024 General Election. In the 2023 and 2024 elections, voters in 24 Florida counties approved another 31 county-wide sales and property tax increases or extensions worth \$1.9 billion annually. Voters also approved 18 bond issues totaling nearly one billion dollars. These bonds will largely be paid off with property taxes.

Only three county-wide sales and property tax referenda and three bond issues were voted down. These referenda had a success rate of 89 percent.

In addition, three counties voted to increase their Tourist Development Tax levies (\$9.4 million) and voters in four special districts increased their taxes or special assessments.

Florida TaxWatch has been compiling local tax and bond referenda since 2010, detailing the 177 tax referenda worth \$7.0 billion and the 80 bond issues worth \$7.4 billion approved by voters. After the 2023-2024 election cycle, the totals now stand at 215 tax increases or extensions (\$8.9 billion) and 98 bond issues (\$8.4 billion).

Referenda proposing local option sales taxes and ad valorem (property tax) levies for schools are generally required by state law. Local governments also occasionally let the voters decide on property taxes for other issues, including conservation and environmental land purchases, children's services, libraries, cultural and historic projects, and even mosquito control and animal services.

Most of the tax increases appear in the November general election ballots. The 2019 Legislature passed a law requiring that, beginning in 2020, all sales tax referenda must be voted on during a November General Election in even-numbered years. Previously, the date of elections was at the discretion of the local government and were often held during primaries, presidential preference primaries, or special election in odd-numbered years. Since 2010, tax referenda at non-general elections have had an even higher passage rate than those considered in general elections.

¹ Florida TaxWatch, *A Decade of Self-Taxing*, February 2021 and *Florida Voters Continue to Say Yes to Proposed Tax Increases*, January 2023. <https://floridatxwatch.org/Research/Full-Library/a-decade-of-self-taxing> <https://floridatxwatch.org/Research/Full-Library/florida-voters-continue-to-say-yes-to-proposed-tax-increases-3>

² Miami-Dade is prohibited from levying the Indigent Care and Trauma Center Surtax and the Voter-Approved Indigent Care Surtax.

³ However, local sales taxes apply to only the first \$5,000 of any single taxable item. The \$5,000 limitation does not apply to the rental of commercial real property, transient rentals, or taxable services.

⁴ For counties with populations less than 800,000, the Indigent Care and Trauma Center Surtax is limited to .25 percent and may only be used for trauma centers.

LOCAL OPTIONS SALES TAXES

The Florida Legislature has provided counties and school districts with limited authority to levy discretionary sales surtaxes, often called local option taxes. There are nine separate local option sales taxes and the allowable use of their revenue is specified in law. The nine sales taxes fund:

- local government infrastructure projects;
- constructing and renovating schools;
- revenue for counties with population of less than 50,000 (as of April 1, 1992);
- operating a charter county or regional transportation system;
- medical care for indigent persons;
- trauma centers;
- operating, maintaining, and administering a county public general hospital;
- emergency fire rescue services and facilities; and
- pension liability shortfalls.

The Local Government Infrastructure Surtax and the School Capital Outlay Surtax may be levied in all counties. The others have requirements that rule out some counties, including the County Public Hospital Surtax that is limited to Miami-Dade.² All local option sales taxes apply to the same transactions as the state 6 percent sales tax.³ Sixty-five of Florida's 67 counties levy at least one local option sales tax. Citrus and Collier are the only counties without one. The highest local sales tax rate in the state is currently 1.5 percent, bringing the total state and local sales tax rate to 7.5 percent in 22 counties. The most popular rate is 1.0 percent (38 counties) and five counties are at 0.5 percent.

Five of the individual surtaxes are limited to 1.0 percent and four are limited to 0.5 percent.⁴ Different eligibilities and limits on combinations of

taxes result in varying maximum tax rates, the highest being 4.0 percent in Alachua, Leon, and Wakulla. Potentially, the highest sales tax rate in Florida could reach 10 percent.

All local option sales taxes, with the exception of the Small County Surtax, must generally be approved by the voters.⁵ The 2019 Legislature passed a law requiring that, beginning in 2020, all sales tax referenda must be voted on during a November General Election in even-numbered years.

In 2024, 16 out of 19 sales tax referenda passed (see Appendix A). All three of the defeated taxes were new levies. All referenda extending a sales tax passed. Hernando and Marion County voters each considered two sales tax votes. Hernando voters approved a 0.5 percent extension for infrastructure but defeated a new 1.0 percent tax for law enforcement, public safety, and transportation. Marion approved both taxes, a new half-cent for teacher salaries and educational facilities and another half-cent for public safety and transportation.

Most of the approved sales taxes were for schools or local infrastructure, but there were increases for emergency fire and rescue (Hamilton), paying off a hospital's debt (Holmes), and environmental land acquisition (Martin).

SCHOOL PROPERTY TAXES

While local governments occasionally bring proposed property taxes to the voters for other purposes, the vast majority of property tax referenda are for schools. Most of the local support for school funding comes from property taxes. The largest part of that is the Required Local Effort set each year by the Legislature. This is the amount of property taxes school districts must levy to participate in the state school funding program—the Florida Education Finance Program (FEFP). There are two additional levies that school boards may set: a 0.748 discretionary millage for operations; and a 1.5 mill discretionary millage for capital improvements.

There are also three school millage levies that must be approved by the voters. There is a levy for no more than two years (unless reauthorized by the voters) for operations and/or capital needs. This levy does not count against the 10-mill cap. There is also a levy for no more than four years for operations that counts against the cap. These two levies make up the vast majority of property tax referendums. There is also a school debt service millage that must be approved by the voters that is much less common.

All thirteen county-wide property taxes brought before the voters in 2024 passed easily, twelve of them are four-year levies for school operations, with teachers being the most cited focus. The taxes ranged from .25 mills to one mill. One non-school levy was approved. In the 2024 primary election, Union County continued a half-mill levy for its library, which has been in place since 1988, with 82 percent of the vote (see Appendix A).

In 2024, Florida voters passed 16 sales tax referenda, worth \$1.2 billion. Since 2010, 89 sales tax referenda, worth \$4.7 billion in annual tax revenue, have been approved.



In 2024, Florida voters passed 13 property tax referenda, worth \$632 million in annual tax revenue. Since 2010, 122 property tax referenda, worth \$4.2 billion in annual tax revenue, have been approved.

⁵ If the Small County surtax is to be used for debt service, it must be approved by the voters. For non-consolidated counties with populations more than 800,000, the Indigent Care and Trauma Center Surtax may be approved by an extraordinary vote of the governing body or by voter approval.

BOND ISSUES

Cities and counties asked their voters to approve 21 proposed bond issues worth \$999 million to provide revenue for large projects that will generally require increased taxes to pay off the debt (see Appendix B). The amount of the levy (or even the revenue source) is not always specified in the ballot language, but most of these bonds will be retired with property taxes. One exception is Margate (Broward County), which proposed a \$120 million bond issue to improve the city's water and wastewater systems. The bonds will be retired using water and wastewater revenues.

The bond issues range from \$3.5 million to \$120 million and have a 20 or 30-year term. The bonds will fund projects including water improvements, parks, police and fire stations, land acquisition, cultural facilities, weather/flood mitigation, and transportation. Eighteen of the 21 proposals were approved by the voters. Two of the three losing proposals were for the same project. After approving \$11.4 million in bonds for a new police station in 2016, voters in Oviedo (Seminole) were asked for an additional \$35.5 million for the station 2023. After saying no to that, the city came back in the 2024 General Election to ask for a scaled-back \$20.4 million issue. The voters again said no.

OTHER TAXES

Gulf, Indian River, and Manatee Counties each approved a one percent increase in their **Tourist Development Tax** (TDT), which is expected to raise a total of \$9.4 million. Washington County voters said no to a two percent increase. Also known as “bed taxes,” counties and cities may impose a local option TDT on the rental of short-term accommodations such as hotels, motels, apartments, mobile home parks, condominiums, or timeshares. Revenues were originally intended to be used to fund tourism promotion efforts, but allowable uses keep being expanded.

Bal Harbor voters soundly defeated a **Homeless/Domestic Abuse Tax**. This is a tax of one percent on the sale of food, beverages, or alcoholic beverages for establishments that gross over \$400,000 annually, except for hotels and motels. Only Miami-Dade can levy the tax to fund the Homeless Trust, and only three cities in the county do not impose it. Another one of those—Miami Beach—was scheduled to vote on one as well, but the city rescinded it just before the election. It received 52 percent of the vote, but it does not count.

Lastly, seven **special districts** asked voters within their boundaries to approve **property tax or special assessment increases**. Four passed, including all three property taxes for fire and rescue districts. Four districts in Hillsborough County asked for increased special assessments. Only one was approved.

In 2024, Florida voters approved 18 bond referenda, worth \$934 million, most of which will be paid back using property taxes. Since 2010, 98 bond issues worth \$8.4 billion, have been approved.

Florida
TaxWatch

ECONOMIC DEVELOPMENT PROPERTY TAX EXEMPTIONS

In addition to tax increase and bond referenda, Florida TaxWatch has been tracking the numerous referenda asking voters to grant county commissions and municipal governing bodies the authority to grant property tax exemptions to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in the county or city, as provided in the Florida Constitution and statutes.⁶ The exemption can last for up to ten years (20 years if for a data center) and may be granted only by ordinance of the county or municipality after the voters approve a referendum. Many cities and counties in Florida offer these exemptions. During the 2023 and 2024 elections, voters in the following 10 cities and counties gave their commissions the authority to grant these exemptions.

Six referenda grant new authority to offer exemptions and four were extensions of current authority. The four extensions passed easily, each getting over 70 percent of the vote. Votes for new exemption authority were generally close, with all but one receiving yes votes in the 50-60 percent range. Two new referenda were defeated.

COUNTIES

Brevard (extension)
Okaloosa (extension)
Palm Beach (new)
Pinellas (new)

*Voters in Oviedo (Seminole)
and Edgewater
(Volusia) defeated exemption
proposals.*

MUNICIPALITIES

Panama City (Bay) (new)
Titusville (Brevard) (extension)
Cocoa (Brevard) (extension)
Pinellas Park (Pinellas) (new)
New Smyrna Beach (Volusia) (new)

Deland (Volusia) (new)

LOCAL GOVERNMENTS ACCOUNT FOR THE LION'S SHARE OF FLORIDA'S STATE AND LOCAL REVENUE

At the state level, taxpayers in Florida have enjoyed tax cuts passed by the Legislature in every year since 2009. This includes record tax relief packages in recent years, made possible by large windfall revenues. However, local taxes—especially property taxes—are rising. Florida voters have contributed to that growth.

Florida has long relied on its local governments to fund a major portion of its government services. In fact, that reliance is the heaviest in the nation. Florida's counties, municipalities, school districts, and special districts provide more than half (56.3 percent) of all state and local revenue collected in the state.⁷ Our state has consistently ranked first or second in this metric for many years.

As a result, while Florida has one of the very lowest per capita state revenue collections and tax burdens among the 50 states, our local rankings are higher. Florida ranks 48th in both per capita total state revenue and tax collections. On the other hand, Florida ranks 23rd and 11th in local taxes and revenue, respectively. This is often overlooked when Florida's low tax burden is discussed.

Florida will continue to rely heavily on cities, counties, school districts, and special districts to fund the cost of government. This is not a bad thing. Taxes are best levied closest to those paying them, especially if those being taxed have a say in their imposition.

Florida taxpayers have shown they are willing to pay more taxes if they feel the return will be worth it. Many of the tax referenda in recent years created a citizen oversight committee to monitor the spending of these new dollars. This is a great idea, and taxpayers need to get involved. Florida TaxWatch was asked to monitor one such committee—the Broward County S.M.A.R.T. Bond Oversight Committee, which was created for an \$800 million bond issue in 2014. Florida TaxWatch has released quarterly reports and presented our findings to the Committee.⁸ Taxpayers should demand this important safeguard.

⁶ Section 3, Article VII of the Florida Constitution and section 196.1955, Florida Statutes.

⁷ Florida TaxWatch, *How Florida Compares*, January 2023. <https://floridatxwatch.org/Research/Full-Library/how-florida-compares-taxes-2022>

⁸ Florida TaxWatch, *Monitoring and Oversight of General Obligation Bonds to Improve Broward County Schools*, March 21, 2024. <https://floridatxwatch.org/Research/Full-Library/PgrID/38678/PageID/1/PID/34407/mcat/programs>



APPENDIX A
\$1.97 BILLION IN TAX INCREASE REFERENDA 2023-2024
\$1.87 BILLION PASSED — \$0.1 BILLION FAILED (IN RED)

County	Election Type	Rate	New or Extension	Years in Effect	Purpose	Votes For	Votes Against	Revenue \$ Millions
SALES TAXES								
Bay	General	0.5%	extension	10	local infrastructure	60.0%	40.0%	33.8
Escambia	General	0.5%	extension	10	school capital outlay	68.9%	31.1%	20.9
Hamilton	General	1.0%	new	NA	emergency fire and rescue	63.5%	36.5%	1.5
Hernando	General	0.5%	extension	10	school capital outlay	61.5%	38.5%	19.1
Hillsborough	General	0.5%	extension	15	Community Investment Sales Tax	51.6%	48.4%	194.6
Holmes	General	0.5%	extension	6	Doctors Memorial Hospital Indebtedness	66.6%	33.4%	1.0
Jackson	General	0.5%	extension	10	educational facilities	58.5%	41.5%	3.9
Marion	General	1.0%	extension	20	public safety and transportation	62.6%	37.6%	81.9
Marion	General	0.5%	new	10	teachers, ed facilities	59.4%	40.6%	41.0
Martin	General	0.5%	new	10	land acq.- protect waterquality & wildlife habitat	63.9%	36.1%	26.9

Monroe	General	0.5%	extension	10	building, security, tech, buses	71.4%	28.6%	27.8
Orange	General	0.5%	extension	10	capital outlay	72.1%	27.9%	379.6
Palm Beach	General	0.5%	new	10	schools	60.3%	39.7%	211.1
Seminole	General	1.0%	extension	10	schools and local infrastructure	73.4%	26.6%	106.8
St Johns	General	0.5%	extension	10	schools	60.3%	39.7%	38.6
St. Lucie	General	0.5%	extension	10	schools and local infrastructure	67.2%	32.8%	32.5
Gadsden	General	0.5%	new	15	school capital outlay	49.2%	50.9%	1.5
Hernando	General	1.0%	new	20	public safety and transportation	47.8%	52.2%	38.3
Santa Rosa	General	1.0%	new	15	transportation (50%), other infrastructure	45.7%	54.3%	64.3

PROPERTY TAXES

Alachua	General	1 mill	extension	4	school operations	76.1	23.9	27.6
Gulf	General	1 mill	extension	4	school operations	80.5	19.5	4.5
Hamilton	General	.25 mill	extension	4	school operations	61.1	38.9	0.3
Hernando	General	1 mill	extension	4	salaries, add staff, safety, mental health, devices	65.2	34.8	19.5
Hillsborough	General	1 mill	new	4	teacher pay, programs	66.6	33.4	183.6



Indian River	General	.5 mill	extension	4	teachers, school safety	74.7	25.3	16.4
Manatee	General	1 mill	extension	4	teachers, school programs	82.6	17.4	78.6
Martin	General	.5 mill	extension	4	school operations	67.8	32.2	19.3
Monroe	General	.5625 mill	extension	4	safe school, teachers	81.8	18.2	31.5
Pinellas	General	.5 mill	new	4	teachers, music,art, reading	67.8	23.7	74.8
Sarasota	General	1 mill	extension	4	school operations	84.1	15.9	113.6
St Johns	General	1 mill	new	4	teacher pay	68.2	31.8	62.0
Union	Primary	.5 mill	extension	2	County Library	81.8	18.2	0.2

TOURIST DEVELOPMENT TAX

Gulf	General	1%	extension	none	extend one of five cents currently levied	83.8	16.2	\$1.2
Indian River	General	1%	new	NA	increase from 4% to 5% for beach renourishment	59.4	40.6	\$1.3
Manatee	General	1%	new	NA	increase from 5% to 6%	68.1	31.9	\$7.0
Washington	General	2%	new	NA	increase from 3% to 5%	43.9	56.1	\$0.1

Homeless/Domestic Abuse Tax

Miami-Dade	General	1%	new	NA	sales tax on some food and beverage sales	32.5	67.5	NA
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\$999 MILLION IN BOND REFERENDA 2023-2024
\$933 MILLION PASSED — \$66 MILLION FAILED (IN RED)

County	Jurisdiction	Election Type	Purpose	Votes For	Votes Against	Max Term Years	Max Revenue \$ millions
Broward	Margate	general	water and wastewater improvements	76.6%	24.4%	30	\$120.0
Clay	County	general	land acq. - water quality, conservation, recreation	72.9%	27.1%	20	\$45.0
Lake	County	general	land acq. - water quality, conservation, recreation	80.1%	19.9%	20	\$50.0
Lee	Fort Myers	general	parks and recreation, new green space	67.3%	32.7%	30	\$75.0
Miami-Dade	South Miami	general	infrastructure- parks & rec, public works, public safety	60.2%	39.8%	30	\$65.0
Monroe	Key West	general	parks and recreation, cultural facilities	57.0%	43.0%	30	\$50.0
Monroe	Key West	general	transportation, parking	62.9%	37.1%	30	\$51.0
Monroe	Key West	general	public infra adaptation for weather/flood mitigation	68.7%	31.3%	30	\$65.0



Monroe	Key West	general	police and fire (new fire station)	60.4%	39.6%	30	\$60.0
Orange	Maitland	PPP	library and park	61.9%	38.1%	30	\$14.0
Osceola	County	general	acquiring, restoring and improving natural areas	83.6%	16.4%	20	\$70.0
Palm Beach	Delray Beach	municipal	fire and police	61.0%	39.0%	30	\$100.0
Palm Beach	Delray Beach	municipal	parks	62.8%	37.2%	30	\$20.0
Palm Beach	Highland Beach	PPP	sewer rehabilitation	76.9%	23.1%	30	\$3.5
Palm Beach	Riviera Beach	PPP	public safety (police) facility	68.7%	31.3%	30	\$35.0
Palm Beach	Riviera Beach	PPP	parks, recreation and liesure facilities	64.9%	35.1%	30	\$55.0
Palm Beach	Riviera Beach	PPP	fire station	70.7%	29.3%	30	\$25.0
Volusia	Port Orange	primary	parks and recreation	57.5%	42.5%	30	\$30.0
Palm Beach	Tequesta	municipal	land acquisition	39.5%	60.5%	20	\$10.0
Seminole	Oviedo	general	new police station	41.5%	58.5%	30	\$20.4
Seminole	Oviedo	municipal	new police station	36.4%	63.6%	30	\$35.5

ABOUT FLORIDA TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the taxpayers of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs. Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on citizens and businesses.

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