



# *Florida Voters Continue to Say Yes to Proposed Tax Increases*

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and \$1.4 in Bond Issues  
in 2021 and 2022

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At the state level, taxpayers in Florida have enjoyed tax cuts passed by the Legislature in every year since 2009. However, at the local level, Florida voters continue to vote to significantly increase the taxes they pay. A 2021 Florida TaxWatch report discovered that since 2010, Floridians voted to increase their own taxes 142 times.<sup>1</sup> This includes voting to extend existing expiring tax levies.

This trend has continued. In the 2021 and 2022 elections, voters in 29 Florida counties approved 35 county-wide sales and property tax increases worth \$2.2 billion annually. In addition, voters approved 11 bond issues totaling \$1.4 billion. This adds to the \$4.8 billion in taxes and 69 bond issues worth \$6.0 billion approved by voters between 2010 and 2020.

The elections in 2022 resulted in a record 31 approved tax referenda, totaling \$2.2 billion. This surpassed the \$2.1 billion in 28 referenda passed by voters in 2018. An additional four tax ballot measures, worth \$97.4 million, were approved in 2021 (detailed in Appendix A).

The total could even have been much higher. Six of the 16 referenda proposing new or extended local options sales tax levies were defeated and some of the rejected measures were big ones. Voters in Orange and Hillsborough counties rejected new 1 penny sales taxes, totaling more than \$1 billion between them. The Hillsborough proposal went down by a very close vote, with 49.9 percent in favor and 50.1 percent against. This was a difference of approximately only 11,000 votes out of the 245,000 cast.

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.

In addition, to these county-wide taxes, voters have approved 11 of 12 proposed bond issues worth \$1.4 billion, providing revenue for large projects that will require increased taxes to pay off the debt. 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. These bonds will be issued by counties (5), municipalities (5), and one school district (detailed in Appendix B).

While not detailed in this report, there were also at least 15 revenue hikes for special districts on ballots. Fourteen of those passed. Most were non-ad valorem (special) assessments, but five were property tax increases. Two votes were decided by the slimmest of margins. An increase for the Hammock Woods Special District was approved by one vote (41-40) and after being voted down in 2021, an assessment for the Lake Magdalene Special District was approved by three votes (242-239) in 2022. These less than county-wide revenue increases are not included in this report's totals, but they are listed in Appendix C.

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<sup>1</sup> Florida TaxWatch, A Decade of Self-Taxing, February 2021.  
<https://floridatxwatch.org/Research/Full-Library/a-decade-of-self-taxing>

## 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 one county (Miami-Dade).<sup>2</sup> All local option sales taxes apply to the same transactions as the state 6 percent sales tax.<sup>3</sup> Sixty-six of Florida's 67 counties levy at least one local option tax. Citrus is the only county without one. The highest local sales tax rate in the state is currently 1.5%, bringing its total state and local sales tax rate to 7.5 percent. Nineteen counties are at this rate.

Five of the individual surtaxes are limited to 1.0 percent and four are limited to 0.5 percent.<sup>4</sup> 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. Conceivably, 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.<sup>5</sup> 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 county commission and were often held during

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

<sup>3</sup> 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.

<sup>4</sup> 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.

<sup>5</sup> 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.

primaries, presidential preference primaries, or special election in odd-numbered years. Since 2010, tax referenda at non-general elections have had a higher passage rate.

**In 2022, Florida voters passed 10 sales tax referenda, worth \$414.9 billion. Since 2010, 73 sales tax referenda, worth \$3.5 billion in annual tax revenue, have been approved.**

## School Property Taxes

While local governments occasionally bring proposed property tax to the voters for other purposes, the vast majority of property tax referenda over the last ten years were 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.<sup>6</sup>

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.

**In 2021 and 2022, Florida voters passed 25 property tax referenda, worth \$1.7 billion in annual tax revenue. Since 2010, 99 property tax referenda, worth \$3.6 billion in annual tax revenue, have been approved.**

## Inflation, Economic Uncertainty, and New Law Have Not Slowed Voter Approval of Taxes

The receptiveness of Florida voters to tax themselves has become more pronounced in recent years. Since 2015, nearly 90 percent of tax referenda have been approved, producing \$5.8 billion in revenue annually. As we detailed in our last report on voter-approved taxes, after voters made a record commitment to fund local government services in 2018, all three sales tax proposals on the ballot in 2019 were defeated. Heading into the 2020 elections, many wondered if the COVID-19 pandemic would further dampen voters' appetite for tax increases. That turned out to not be the case, with 23 of 24 tax referenda, and all nine bond issues, were approved in 2020.

In 2022, with high inflation, rising property, and a plunging stock market, voters' acceptance of new taxes was uncertain. Further, the Legislature passed a law in 2019 requiring sales tax referenda to be held only at general elections. History has shown that while tax referenda have fared a little better in

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<sup>6</sup> Under certain circumstances, if the 1.5 mill capital improvement is insufficient, the school board may levy 0.25 of the 0.748 for capital needs.

other elections, it is not definitive. It certainly did not stop 10 of 11 local option sales taxes being approved in 2020.

In 2022, while six of 16 sales taxes were defeated, 21 of 22 county-wide property tax levies passed, authoring \$1.7 billion in annual taxes. For the only one that failed (Hillsborough), 49.9 percent voted in favor.

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.<sup>7</sup> 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 capital 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 tax climate is discussed.

The generosity of Florida voters has contributed to the state's relatively higher local taxes. Florida's local rankings rose considerably in FY 2020 (latest available data for all states) following the then-record amount of tax referenda in 2018. We expect that upward trend to continue following the new record of \$2.2 billion in sales and property tax referenda passed by the voters in 2022. Counties and school districts currently levy \$5.5 billion in local options sales taxes. There is still an estimated \$12.5 billion in untapped capacity.<sup>8</sup>

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 has been involved with one such committee—the Broward County S.M.A.R.T. Bond Oversight Committee created for an \$800 million bond issue in 2014—and has released quarterly reports and presented our findings to the Committee.<sup>9</sup> Taxpayers should demand this important safeguard.

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<sup>7</sup> Florida TaxWatch, *How Florida Compares*.

<https://floridataxwatch.org/Research/Full-Library/how-florida-compares-taxes-2022>

<sup>8</sup> Office of Economic and Demographic Research, *Local Discretionary Sales Surtax Levies in Florida's Counties - Estimation of Realized and Unrealized Tax Revenues, FY 2022-23*.

<sup>9</sup> <https://floridataxwatch.org/Research/Full-Library/monitoring-and-oversight-of-general-obligation-bonds-to-improve-broward-county-schools-smart-program-quarterly-report>

## Appendix A

### \$3.6 Billion in Tax Increase Referenda 2021-2022 \$2.2 billion passed — \$1.4 billion failed (in red)

County	Election Type	Rate	New/ Extension	Years in Effect	Purpose	Votes For	Votes Against	Annual Revenue \$ Millions
<b>2022</b>								
<b>SALES TAXES</b>								
Alachua	general	1.0%	ext	10	env. land acquisition (50%), infrastructure (50%)	52.2%	47.8%	\$56.5
Columbia	general	0.5%	new	20	2 new schools, other construction, technology, security	50.4%	49.6%	\$0.7
Flagler	general	0.5%	ext	10	school technology, safety, and security	69.3%	30.7%	\$9.7
Franklin	general	0.5%	new	20	school capital outlay	59.0%	41.0%	\$1.7
Hendry	general	0.5%	new	20	capital improvements, security, tech, buses, retire debt	52.9%	47.1%	\$3.1
Monroe	general	1.0%	ext	15	water, rec & conserv land, marinas, courthouse, transportation	65.6%	34.4%	\$28.7
Osceola	general	1.0%	ext	20	infrastructure	57.6%	42.4%	\$88.7
Pasco	general	1.0%	ext	15	schools (45%), county (45%), cities (10%)	64.7%	35.5%	\$100.3
Sarasota	special	1.0%	ext	15	infrastructure	77.9%	22.1%	\$123.4
Wakulla	general	0.5%	new	10	school infrastructure, tech, safety	52.5%	47.5%	\$2.1
Hernando	general	0.5%	new	20	transportation, parks and recreation	45.1%	54.9%	\$17.8
Hillsborough	general	1.0%	new	30	transportation	48.7%	51.3%	\$363.1
Liberty	general	0.5%	ext	10	school capital outlay	48.6%	51.4%	\$0.3
Orange	general	1.0%	new	20	transportation	41.7%	58.3%	\$696.9
St. Johns	general	1.0%	new	10	transportation, public safety, parks, libraries	36.9%	63.1%	\$70.8
Walton	general	1.0%	new	30	transportation	30.9%	69.1%	\$42.8
<b>PROPERTY TAXES</b>								
Brevard	general	1 mill	ext	4	increase teacher pay and other expenses	58.2%	41.8%	\$69.5
Brevard	general	0.1465	ext	20	endangered lands and water bodies	70.4%	29.6%	\$8.8
Charlotte	general	1 mill	ext	4	school security, teacher/school employee pay	77.5%	22.5%	\$31.4
Clay	general	1 mill	ext	4	school security	52.9%	47.1%	\$18.0
Franklin	general	.5 mills	ext	4	recruit, hire and retain teachers and non-inst staff, safety, athletics, vocation education	71.7%	28.3%	\$1.7
Lake	general	.75 mills	ext	4	school safety	59.8%	40.2%	\$28.2
Marion	general	1	ext	4	school operational expenses	65.0%	35.0%	\$32.5
Miami-Dade	general	1	new	4	teacher pay and school safety	65.1%	34.9%	\$449.8
Nassau	general	1	new	4	teacher pay, arts, athletics, security	53.4%	46.6%	\$15.5
Palm Beach	general	1	ext	4	teacher pay, mental health, arts, PE, career programs	74.0%	26.0%	\$310.1
Polk	general	0.2	ext	20	environmental land acquisition	58.4%	41.6%	\$14.2
St. Lucie	general	1	ext	4	teacher pay, mental health, operations	67.0%	33.0%	\$39.4
Taylor	general	0.25	ext	4	schools - academic programs, music and physical education, operating expenses.	62.2%	37.8%	\$0.5

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County	Election Type	Rate	New/ Extension	Years in Effect	Purpose	Votes For	Votes Against	Annual Revenue \$ Millions
<b>2022</b>								
Union	general	0.5	ext	4	county library	80.7%	19.3%	\$0.2
Broward	primary	1	new*	4	teacher pay, safety	57.5%	42.5%	\$287.5
Martin	primary	0.5	ext	4	safety, mental health, teacher pay and pro. development	67.6%	32.4%	\$16.7
Monroe	primary	0.5625	ext	4	security and operational expenses	74.3%	25.7%	\$27.3
Orange	primary	1	ext	4	compensation, academic programs	82.1%	18.9%	\$222.2
Pasco	primary	1	new	4	raise salaries-teacher (4K), non-instr (1.7K)	59.0%	41.0%	\$51.1
Sarasota	primary	1	ext	15	infrastructure-schools (50%), county/city (50%)	84.2%	15.8%	\$90.8
Walton	primary	0.5	ext	4	recruit/retain teachers, extra-curriculars, instructional materials and technology	82.4%	17.6%	\$20.6
Hillsborough	primary	1	new	4	teacher pay, arts, music, PE, workforce dev	49.9%	50.1%	\$172.7
<b>2021</b>								
<b>PROPERTY TAXES</b>								
Bay	special	1	new	4	teacher pay, training, safety, pre-k, mental health	25.2%	74.8%	28.1
Gulf	special	1	ext	4	school operations	79.6%	20.4%	3.5
Manatee	special	1	ext	3	additional hour of instruction, salaries, STEM	69.0%	31.0%	65.5
Hamilton	mail	0.25	new	4	school operations	57.4%	42.6%	0.3

\* The new Broward County 1 mill property tax replaces an existing 0.5 mill tax that is expiring.

## Appendix B

### \$1.458 Billion in Bond Referenda 2021-2022 \$1.439 billion passed — \$19.6 million failed (in red)

County	Jurisdiction	Election Type	Purpose	Votes For	Votes Against	Max Revenue \$ Millions	Max Term Years
Brevard	County	general	Env endangered lands/water bodies	70.4%	29.6%	50.0	20
Indian River	County	general	acquire environmental lands	78.2%	21.8%	50.0	20
Miami-Dade	Golden Beach	primary	construction of a wellness center, and one	76.3%	23.7%	70.0	30
Miami-Dade	North Bay Village	general	mitigate sea level rise and flooding	66.2%	33.8%	60.0	30
Miami-Dade	Miami Beach	general	arts and cultural institutions	64.8%	35.2%	159.0	30
Miami-Dade	Surfside	special	underground utilities	52.5%	47.5%	40.0	30
Nassau	County	general	buy conservation land	68.5%	31.5%	30.0	30
Palm Beach	County	general	affordable housing	55.2%	44.8%	200.0	20
Putnam	School District	general	capital needs	54.5%	45.5%	300.0	30
Sarasota	County	general	infrastructure - bond sales tax ref \$	69.2%	30.8%	400.0	15
Seminole	North Port	general	Widen Price Blvd	65.8%	34.2%	80.0	15
Miami-Dade	Miami Lakes	general	community health/public green space	40.7%	59.3%	19.5	30

## Appendix C

### Special Taxing District Referenda 2021-2022 13 passed — 2 failed (in red)

Year	County	Jurisdiction	Election Type	Purpose	Votes For	Votes Against
<b>Property Tax</b>						
2022	Collier	Marco Island	primary	Hideaway Beach renourishment - 2.6 mills	93.6%	6.4%
2022	Collier	Collier Mosquito Control District	primary	expand to all county residnets - .1609 mills	71.0%	29.0%
2022	Monroe	Key Largo Fire and EMS District	general	increase millage from 1 to 2 mills	63.1%	36.9%
2022	Pinellas	Pinellas Suncoast Fire & Rescue	general	capital projects & equipment - 0.67 mills	74.6%	25.4%
2022	Lee	Bayshore Fire and Rescue Dist	general	increase millage from 3.5 to 3.75 mills	47.7%	52.3%
<b>Non-Ad Valorem (Special) Assessments</b>						
2022	Hillsborough	Carrollwood Recreation District	primary	increase max assessment from \$600 to \$1,200	81.7	18.3
2022	Hillsborough	Hammock Woods Special District	primary	from \$290 to \$500	50.6	49.4
2022	Hillsborough	Lake Heather Special District	primary	increase max assessment to \$250	65.9	34.1
2022	Hillsborough	Lake Magdalene Special District	general	increase residential assessment from \$75 to \$150*	50.3	51.9
2022	Hillsborough	Logan Gate Village Special District	primary	increase max assessment from \$135 to \$175	50.7	49.3
2022	Hillsborough	Northdale Special District	primary	increase max assessment from \$130 to \$160	59.3	40.7
2022	Santa Rosa	Navarre Beach Fire District	general	create w/non-ad valorem assessments**	71.8	28.2
2021	Miami-Dade	Coral Gables	special	create Cocoplum street lighting taxing district	73.7	26.3
2021	Clay	Lake Asbury Municipal SBD	special	increase max assessment from \$600 to \$2,400	55.6	44.4
2022	Lee	Upper Captiva Fire District	general	extend current assessment for 10 years	43.0	57.0
* after being defeated in the primary (by 3 votes), referendum was approved in general election (by 9 votes)						
**no more than \$500 per house, \$63 vacant land, 41 cent per sq ft commercial						

## Appendix D

### ECONOMIC DEVELOPMENT PROPERTY TAX EXEMPTIONS

Section 3, Article VII of the Florida Constitution, and section 196.1955, Florida Statutes allow county commissions and municipal governing bodies 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. The exemption can last for up to ten years (20 years if for a data center). The exemption may be granted only by ordinance of the county or municipality, and only after the voters approve a referendum. Many cities and counties in Florida offer these exemptions. During the 2021 and 2022 elections, voters in the following cities and counties gave their commissions the authority to grant these exemptions.

#### COUNTIES

Escambia  
Gadsden  
Manatee  
St. Lucie

*Voters in Wakulla County and Panama City (Bay) defeated exemption proposals.*

#### MUNICIPALITIES

Rockledge (Brevard)  
Punta Gorda (Charlotte)  
Cape Coral (Lee)  
Largo and St. Petersburg (Pinellas)  
Lynn Haven (Bay)  
Palm Beach Gardens (Palm Beach)  
Ft. Pierce and Port St. Lucie (St. Lucie)

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As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the citizens 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.

Florida TaxWatch is supported by voluntary, tax-deductible donations and private grants. Donations provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves since 1979.

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The findings in this Report are based on the data and sources referenced. Florida TaxWatch research is conducted with every reasonable attempt to verify the accuracy and reliability of the data, and the calculations and assumptions made herein. Please feel free to contact us if you feel that this paper is factually inaccurate.


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