



Florida Department of Revenue
Tax Information Publication

TIP

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Information for Local Governments Seeking Reimbursement for Damages Resulting from the Deepwater Horizon Oil Spill in the Gulf of Mexico

The Department has issued this publication to inform local governments about filing claims for revenue losses related to any locally administered taxes, fees or other revenues.

The State of Florida is preparing to submit various interim, partial claims to BP under the Oil Pollution Act of 1990, seeking reimbursement for damages resulting from the Deepwater Horizon oil spill in the Gulf of Mexico. The State's claims will include, but not be limited to, damages that will be measured by the loss of taxes and revenues resulting from the incident's impact on Florida's economy. The following information explains what the State's claim will include and the claims local governments may submit to BP, if they have not already done so.

The State of Florida will file claims for any state-imposed revenue source, regardless of whether that source is shared with local governments by statute. This includes the state sales tax and motor fuel tax that support the local government half-cent revenue sharing program and both the county and municipal revenue sharing programs. Amounts received by the State as a result of these claims will likely be deposited into General Revenue and will be subject to appropriation by the Legislature.

Affected local governments should file claims for revenue losses related to any locally administered taxes, fees or other revenues. Any county that imposes a tourist development, convention development, high tourism impact or tourist impact tax should make a claim on its own behalf without regard to whether the tax is self-administered or administered by the Department of Revenue. Local governments are likewise responsible for claiming any losses resulting from local option taxes imposed, including local option sales taxes, local option gas taxes, and local option communication services taxes.

Other revenues that will not be included as part of the State's claim but that can be claimed directly by affected local governments include, among others, non-ad valorem assessments, local business taxes, public services taxes, and impact and other fees. A more detailed table of the revenue sources and the state vs. local government responsibility for filing the claims is at <http://dor.myflorida.com/dor/tips/pdf/tableofsources.pdf>

The process to estimate the Deepwater Horizon-related revenue losses for the State will continue in the coming months. Florida's Office of Economic and Demographic Research has been gathering data, engaging experts, and developing methodologies to determine the extent of the revenue loss to Florida from these revenue sources. The Revenue Estimating Conference, which consists of staff from the Governor's Office, House, Senate, and the Office of Economic and Demographic Research, has been conducting multiple conferences to perform analysis in support of the State's loss of revenue claims. Information regarding these workshops/conferences and related materials can be found on the Economic and Demographic Research website at <http://www.edr.state.fl.us/Content/bp-conferences/index.cfm>.

If you have any questions about the information contained in this publication, contact Gary Gray at (850) 717-6777.

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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