FLORIDA DEPARTMENT OF REVENUE  
STATEMENT OF AGENCY ORGANIZATION AND OPERATION  
NOVEMBER 2015

This statement of agency organization and operation has been prepared in accordance with the requirements of section 28-101.001, Florida Administrative Code, and is available to any person upon request.

Contents

Agency Head ................................................................................................................... ................ 1
Organization and Responsibilities ............................................................................................. 2
Obtaining Forms, Applications, and Other Information ......................................................... 7
Agency Clerk .................................................................................................................. ................. 8
Appendix A: Organizational Chart .......................................................................................... 10
Appendix B: Taxes and Fees Administered by the Department of Revenue ......................... 12

AGENCY HEAD

The head of the Department of Revenue is the Governor and Cabinet. The Governor and Cabinet appoint an executive director to be the Department’s chief administrator, managing the day-to-day operations of the Department. The executive director serves at the pleasure of the Governor and Cabinet.

The Governor and Cabinet have delegated many of the duties and responsibilities of the agency head to the executive director, including:

- Taking all actions related to the Department’s legislatively assigned responsibilities for child support, general tax administration, and property tax oversight.
- Performing all administrative activities required to direct, supervise, and carry out the day-to-day duties of the Department as authorized by law or by the Governor and Cabinet acting as the head of the agency.
- Conducting planning and budgeting activities.
- Entering into contracts and other agreements as authorized by law.
- Carrying out rulemaking and formal hearing responsibilities.
- Designating an official to accept service of process on behalf of the Department and the executive director.

The law creating the Department of Revenue and setting forth its responsibilities is contained in section 20.21 of the Florida Statutes. The duties and responsibilities of the executive director are explained in Rule 12-3.007 of the Florida Administrative Code.
ORGANIZATION AND RESPONSIBILITIES

The Department of Revenue is organized into five programs—three operational programs and two support programs:

Operational programs:  
- Child Support
- General Tax Administration
- Property Tax Oversight

Support programs:  
- Executive Direction and Support Services
- Information Services

An organizational chart is provided in Appendix A.

CHILD SUPPORT

Each state is required by the federal government to operate a child support program as a condition for receiving the Temporary Assistance for Needy Families (TANF) federal block grant. The purpose of the program is to help children get the financial support they need when it is not received from one or both parents. To accomplish this purpose, Revenue locates parents, establishes paternity, establishes, modifies, and enforces child support orders, and receives and distributes child support payments.

A parent or caregiver who applies for or is receiving temporary cash or food assistance on behalf of a child is automatically referred to the Department. Most of the child support payments collected by the Department are disbursed to the parent or caregiver of the child. Payments are also used to reimburse the federal and state governments for the amount of temporary cash assistance the family received. Any parent can ask the Department to provide child support services, even if the family is not receiving temporary cash or food assistance.

The Child Support Program is organized into the following five processes:
- Case Management
- Child Support Aid
- Compliance
- Establishment
- Payment Processing and Fund Distribution

For information or assistance, individuals can call the Child Support Customer Service toll-free number, 800-622-KIDS (5437); visit the Department of Revenue's Child Support web page at www.myflorida.com/dor/childsupport; or visit one of our local offices. Office locations are listed in the “Contacts” section of the Child Support web page—www.myflorida.com/dor/childsupport/phone.html—and can also be obtained through our toll-free number.

The federal and state requirements governing the operation of the Child Support Program are found in:
- Title IV-D of the U.S. Social Security Act
- 42 United States Code, sections 651-669
- 45 Code of Federal Regulations, parts 301-307
- Chapters 20, 61, 88, 409.2551-25995, and 742 of the Florida Statutes
- Chapter 12E-1 of the Florida Administrative Code
The purpose of Revenue's General Tax Administration Program is to collect and distribute state revenues accurately and efficiently. The Department administers 34 taxes and fees, including sales and use tax, corporate income tax, motor fuel tax, documentary stamp tax, communications services tax, reemployment assistance tax, and insurance premium tax. Revenue is responsible for registering taxpayers, processing tax payments, and distributing revenue to state and local governments. The General Tax Administration Program provides taxpayer assistance through its call center, service centers, and website, including web-based tutorials, and uses collection, audit, dispute resolution, and investigations to bring taxpayers into compliance with the law.

Businesses assist Revenue in tax administration, collecting most of the state's taxes and sending them to the Department. Revenue strives to promote voluntary compliance by making compliance as easy as possible and by enforcing the law fairly and effectively.

The General Tax Administration Program is organized into the following five processes:
- Account Management
- Compliance Determination
- Receivables Management
- Return Processing & Fund Distribution
- Taxpayer Aid

For information or assistance, individuals can call the General Tax Administration Tax Information and Assistance toll-free number, 800-352-3671; visit the Department of Revenue's General Tax Administration web page at [www.myflorida.com/dor/taxes](http://www.myflorida.com/dor/taxes); or call or visit one of our local offices. A list of Taxpayer Service Centers can be accessed through the "Contacts" section of our web page [www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html) and can also be obtained through our toll-free number.

The statutes and rules governing the Department of Revenue's administration of the taxes it collects include sections 213.05, 365.172 and 443.1316 of the Florida Statutes; and Chapters 12A-1 through 12A-19, Chapters 12B-4 through 12B-12, Chapters 12C-1 through 12C-3 and 73B-10 of the Florida Administrative Code.

The revenue laws the Department is charged with administering are found in the following sections and chapters of the Florida Statutes:
- Section 125.0104, tourist development tax
- Section 125.0108, tourist impact tax
- Section 196.199, governmental leasehold tax
- Chapter 198, estate taxes
- Chapter 199, intangible personal property tax
- Chapter 201, excise tax on documents
- Chapter 202, communications services tax
- Chapter 203, gross receipts taxes
- Chapter 206, motor and other fuel taxes
- Chapter 211, tax on production of oil and gas and severance of solid minerals
- Chapter 212, tax on sales, use, and other transactions
- Chapter 220, income tax code
Chapter 221, emergency excise tax
Sections 336.021 and 336.025, taxes on motor fuel and special fuel
Sections 365.172 and 365.173, prepaid wireless E911 fee
Section 376.11, pollutant spill prevention and control
Section 376.70, gross receipts tax on dry cleaning
Section 403.718, waste tire fees
Section 403.7185, lead-acid battery fees
Chapter 443, reemployment assistance tax
Section 538.09, registration of secondhand dealers
Section 538.25, registration of secondary metals recyclers
Section 538.32, registration of mail-in secondhand precious metals dealer
Section 624.4621, group self-insurer's fund premium tax
Section 624.5091, retaliatory tax
Section 624.475, commercial self-insurance fund premium tax
Sections 624.509-624.511, insurance code: administration and general provisions
Section 624.515, State Fire Marshal regulatory assessment
Section 627.357, medical malpractice self-insurance premium tax
Section 629.5011, reciprocal insurance premium tax
Section 681.117, motor vehicle warranty enforcement

Appendix B is a complete list of the individual taxes and fees administered by the Department of Revenue, along with statutory references.

Property Tax Oversight

Local governments administer property taxes in Florida, including assessment, tax collection, and dispute resolution. Revenue’s Property Tax Oversight Program is charged with overseeing this process. The Department's key responsibility is the review and approval of all county tax rolls to ensure they are uniform and equitable, within each county and across the state.

Revenue oversees local governments' compliance with constitutional and statutory requirements for property valuation, property classification and exemptions, Truth in Millage (TRIM) and millage levying, refunds and tax certificate cancellations, value adjustment board proceedings, and annual budgets. Revenue also provides technical and legal assistance to local governments, distributes funding to fiscally constrained counties to offset reductions in property tax collections resulting from certain constitutional amendments, reviews non-ad valorem assessment rolls, provides data and reports on local government revenues to the Governor and Legislature, provides education and certification for property tax officials, and coordinates statewide efforts such as mapping and aerial photography for Florida's Geographic Information System (GIS).

The Property Tax Oversight Program is organized into the following two processes:
  - Compliance Assistance
  - Compliance Determination

The Department’s website provides additional information about property tax (www.myflorida.com/dor/property). The telephone number for Revenue’s Property Tax Oversight Program Office is 850-717-6570.
Since property tax is administered locally, the best resources for assistance with property tax matters are the property appraiser and the tax collector in the property owner's county. The contact page on the Department of Revenue's website contains links to lists of property appraisers and tax collectors and their contact information: www.myflorida.com/dor/contact.html

The following chapters of the Florida Statutes govern the state's property tax system:
- Chapter 192, taxation, general provisions
- Chapter 193, assessments
- Chapter 194, administrative and judicial review of property taxes
- Chapter 195, property assessment administration and finance
- Chapter 196, exemption
- Chapter 197, tax collections, sales, and liens
- Chapter 200, determination of millage

The Department of Revenue's oversight role in the property tax system established in these chapters includes only those responsibilities specifically assigned to the Department.

The agency rules that apply to property tax oversight are found in Chapters 12D-1 through 12D-51 of the Florida Administrative Code.

Executive Direction and Support Services
The Executive Direction and Support Services Program provides leadership, financial management, human resource services, and legal guidance, to enable the operational programs—Child Support, General Tax Administration, Property Tax Oversight—to function and to achieve their objectives. Offices within the Executive Direction and Support Services Program also assist the public by providing information and by helping to resolve issues that individuals have not been able to resolve through the operational programs.

The Department of Revenue's senior leadership manages by business process and leads the agency's efforts to become more effective through technological innovation, process improvement, and the implementation of new strategies. The planning process involves all employees by encouraging employees to share improvement ideas and participate in strategy development.

The Executive Direction and Support Services Program is organized into the offices of:
- Executive Director
- Financial Management
- General Counsel
- Inspector General
- Legislative and Cabinet Services
- Ombudsman
- Public Information
- Tax Research
- Taxpayer Rights Advocate
- Technical Assistance and Dispute Resolution
- Workforce Management
The telephone number for the Executive Director's office is 850-617-8600. Additional contact information for the Executive Direction and Support Services Program can be found on our website (www.myflorida.com/dor/contact.html) or by calling the Executive Director's office.

**INFORMATION SERVICES**

Each of Revenue's other programs depends on secure technology solutions developed and/or supported by the Information Services Program. The Program works with the operational programs to determine how best to use technology to accomplish the Department's goals, and to prioritize projects to provide the greatest benefit and customer service to Revenue's customers.

Responsibilities of the Information Services program include:
- Maintaining continuity of operations
- Maintaining systems security
- Implementing new systems or modifications of current systems
- Providing user support

Information Services is organized into the following four processes:
- Service Development
- Service Operations
- Service Maintenance
- Information Security Management

Individuals finding that Revenue's website or online services are not working properly can notify the Department by selecting "Report Technical Problems," which appears in the blue bar at the bottom of most Revenue web pages. Questions about information on the website or using online services should be addressed to the appropriate operational program—Child Support, General Tax Administration, or Property Tax Oversight.
OBTAINING FORMS, APPLICATIONS, AND OTHER INFORMATION

Online Information and Services

All of Revenue's forms, registration applications, and publications can be accessed through our website: www.myflorida.com/dor. The "Quick Links" section provides access to many types of information, including "About Us," "Forms and Publications," "Revenue Law Library," "Public Meetings," "Surveys," "Taxpayer's Bill of Rights and Taxpayer Rights Advocate," and "Tax Data." Our "Open Government and Public Records Requests" web page (also accessible from our "Quick Links") includes contact information and guidance for making a public records request. On our home page, there is a tab for each of our operational programs where information on that program can be found.

The Department's forms are available as downloadable files on our “Forms and Publications” forms web page (www.myflorida.com/dor/forms/).

From the Department's "Registration and Account Maintenance" page (http://dor.myflorida.com/dor/taxes/registration.html), businesses can access tax forms or choose to register for tax accounts online.

The Department has three Twitter feeds, one for each of our three operational programs. They can be found on the main page of our website. The feeds direct customers to new information available on the website.

Telephone Assistance

Toll-free customer service:

<table>
<thead>
<tr>
<th>Service</th>
<th>Phone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child Support</td>
<td>800-622-5437</td>
</tr>
<tr>
<td>Taxes</td>
<td>800-352-3671</td>
</tr>
</tbody>
</table>

Additional contact numbers:

<table>
<thead>
<tr>
<th>Service</th>
<th>Phone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office of the Executive Director</td>
<td>850-617-8600</td>
</tr>
<tr>
<td>Office of the General Counsel</td>
<td>850-617-8347</td>
</tr>
<tr>
<td>Agency Clerk</td>
<td>850-617-8347</td>
</tr>
<tr>
<td>Deputy Agency Clerk (for child support matters)</td>
<td>850-617-8611</td>
</tr>
<tr>
<td>Press Contact</td>
<td>850-617-8214</td>
</tr>
<tr>
<td>Child Support Program Office</td>
<td>850-717-7000</td>
</tr>
<tr>
<td>General Tax Administration Program Office</td>
<td>850-617-8441</td>
</tr>
<tr>
<td>Property Tax Oversight Program Office</td>
<td>850-717-6570</td>
</tr>
</tbody>
</table>
**Mailing Address**

Florida Department of Revenue  
5050 West Tennessee Street  
Tallahassee, FL 32399-0100

For additional mailing addresses, call us or visit our website contact page:  
www.myflorida.com/dor/contact.html.

**AGENCY CLERK**

The Department of Revenue has designated an agency clerk (for matters other than child support), and a deputy agency clerk (for child support matters). It is the responsibility of the agency clerk to file and record Final Orders issued by the Department and to certify the index and the record on the appeal of any such Final Order, to keep a record of all pleadings and other legal documents filed with the Department, and to assist the public in accessing the agency index of Final Orders. An index of Final Orders involving matters of precedential value can be found on Revenue’s Law Library at https://revenuelaw.state.fl.us/Pages/Home.aspx. To access all other orders, including matters of child support, contact the Agency Clerk.

The Department of Revenue’s hours of operation are 8:00 a.m. to 5:00 p.m., ET, Monday through Friday, with the exception of State-recognized holidays. Filings will be accepted during regular business hours; requests received after 5:00 p.m. will be filed on the next regular business day. Filings may be submitted by hand delivery, regular mail, or facsimile transmission. The Agency Clerk is the contact for the filing of any petitions for variances or waiver of agency rules.

For questions regarding electronic filings in administrative proceedings contact the Agency Clerk.

**Revenue’s Agency Clerk:**  
Sarah Wachman Chisenhall  
Agency Clerk  
Phone: 850-617-8347; Fax: 850-488-7112

**Location:**  
Florida Department of Revenue  
Office of the General Counsel  
Building 1, Suite 2400  
2450 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0104

**Mailing address:**  
Florida Department of Revenue  
Office of the General Counsel  
Post Office Box 6668  
Tallahassee, FL 32312-6668
Other employees in the Office of the General Counsel may perform clerk’s functions upon designation by
the Clerk or the General Counsel.

**Revenue’s Deputy Agency Clerk (for child support enforcement proceedings only):**

Eureka Jenkins  
Deputy Agency Clerk  
Phone: 850-617-8611; Fax: 850-922-6665

**Location:**

Florida Department of Revenue  
Child Support  
Office of the General Counsel  
Building 2, Suite 4229  
2450 Shumard Oak Boulevard  
Tallahassee, Florida 32399

**Mailing Address:**

Florida Department of Revenue  
Child Support  
Office of the General Counsel  
P. O. Box 8030  
Tallahassee, FL 32314-8030

The Agency Clerk has concurrent authority with the Deputy Clerk to perform clerk’s functions for child
support enforcement proceedings. Other employees in the Child Support Office of Legal Services may
perform the Deputy Clerk’s functions upon designation by the Deputy Clerk, Chief Legal Counsel, Agency
Clerk, or General Counsel.
APPENDIX A: ORGANIZATIONAL CHART
APPENDIX B: TAXES AND FEES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Notes to the table on the following page:

1. The entries in this chart represent taxes administered by the Florida Department of Revenue which are either statutorily or administratively distinct.

2. There are 34 taxes which are administratively distinct, meaning they require different procedures to effectively administer (numbered in "admin" column).
<table>
<thead>
<tr>
<th>Admin</th>
<th>Statutory Reference</th>
<th>Name</th>
<th>Filer Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1.1 Chapter 212, F.S.</td>
<td>Sales Tax</td>
<td>Business</td>
</tr>
<tr>
<td>1.2</td>
<td>Chapter 212, F.S.</td>
<td>Use Tax on Businesses</td>
<td>Business</td>
</tr>
<tr>
<td>2</td>
<td>Chapter 212, F.S.</td>
<td>Use Tax on Individuals</td>
<td>Individual</td>
</tr>
<tr>
<td>3</td>
<td>3.1 s. 212.0606, F.S.</td>
<td>Rental Car Surcharge</td>
<td>Business</td>
</tr>
<tr>
<td>4</td>
<td>3.2 s. 212.05(1)(h), F.S.</td>
<td>Amusement Machine Certificate Fee</td>
<td>Business</td>
</tr>
<tr>
<td>5.1</td>
<td>5.1 Chapter 212, F.S.</td>
<td>Charter Co. and Regional Transportation System Surtax</td>
<td>Business</td>
</tr>
<tr>
<td>5.2</td>
<td>5.2 s. 212.05(2), F.S.</td>
<td>Local Government Infrastructure Surtax</td>
<td>Business</td>
</tr>
<tr>
<td>5.3</td>
<td>5.3 s. 212.05(3), F.S.</td>
<td>Small County Surtax</td>
<td>Business</td>
</tr>
<tr>
<td>5.4</td>
<td>5.4 s. 212.05(4), F.S.</td>
<td>Indigent Care and Trauma Center Surtax</td>
<td>Business</td>
</tr>
<tr>
<td>5.5</td>
<td>5.5 s. 212.05(5), F.S.</td>
<td>County Public Hospital Surtax</td>
<td>Business</td>
</tr>
<tr>
<td>5.6</td>
<td>5.6 s. 212.05(6), F.S.</td>
<td>School Capital Outlay Surtax</td>
<td>Business</td>
</tr>
<tr>
<td>5.7</td>
<td>5.7 s. 212.05(7), F.S.</td>
<td>Voter-Approved Indigent Care Surtax</td>
<td>Business</td>
</tr>
<tr>
<td>5.8</td>
<td>s. 125.0104, F.S.</td>
<td>Tourist Development Tax</td>
<td>Business</td>
</tr>
<tr>
<td>5.9</td>
<td>s. 212.0305, F.S.</td>
<td>Convention Development Tax</td>
<td>Business</td>
</tr>
<tr>
<td>5.10</td>
<td>s. 125.0108, F.S.</td>
<td>Tourist Impact Tax</td>
<td>Business</td>
</tr>
<tr>
<td>5.11</td>
<td>Chapter 220, F.S.</td>
<td>Corporate Income Tax</td>
<td>Business</td>
</tr>
<tr>
<td>5.12</td>
<td>Chapter 221, F.S.</td>
<td>Emergency Excise Tax</td>
<td>Business</td>
</tr>
<tr>
<td>5.13</td>
<td>Chapter 206, Part I, F.S.</td>
<td>Motor Fuels</td>
<td>Business</td>
</tr>
<tr>
<td>5.14</td>
<td>Chapter 206, Part II, F.S.</td>
<td>Diesel Fuels</td>
<td>Business</td>
</tr>
<tr>
<td>5.15</td>
<td>Chapter 206, Part III, F.S.</td>
<td>Aviation Fuel Tax</td>
<td>Business</td>
</tr>
<tr>
<td>5.16</td>
<td>Chapter 206, Part I, F.S.</td>
<td>SCETS Tax</td>
<td>Business</td>
</tr>
<tr>
<td>5.17</td>
<td>s. 206.41 and 206.87, F.S.</td>
<td>Local Option Gas Tax</td>
<td>Business</td>
</tr>
<tr>
<td>5.18</td>
<td>s. 206.41 and 206.87, F.S.</td>
<td>Voted Gas Tax</td>
<td>Business</td>
</tr>
<tr>
<td>5.19</td>
<td>Chapter 199, Part I, F.S.</td>
<td>Intangibles - Non Recurring on Mortgages</td>
<td>Bus/Individual</td>
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<tr>
<td>5.20</td>
<td>s. 196.199 F.S.</td>
<td>Intangibles - Government Leaseholds</td>
<td>Bus/Individual</td>
</tr>
<tr>
<td>5.21</td>
<td>s. 201.02, F.S.</td>
<td>Documentary Stamp on Deeds</td>
<td>Bus/Individual</td>
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<tr>
<td>5.22</td>
<td>ss. 201.07, and 201.08, F.S.</td>
<td>Documentary Stamp on Notes, etc.</td>
<td>Bus/Individual</td>
</tr>
<tr>
<td>5.23</td>
<td>s. 125.0167, F.S.</td>
<td>Local Documentary Stamp Surtax on Deeds</td>
<td>Business</td>
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<tr>
<td>5.24</td>
<td>Chapter 198, F.S.</td>
<td>Estate Tax</td>
<td>Trustee</td>
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<tr>
<td>5.25</td>
<td>Chapter 202, F.S.</td>
<td>Communications Tax (Telephone, Cable, etc.)</td>
<td>Business</td>
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<tr>
<td>5.26</td>
<td>Chapter 203, F.S.</td>
<td>Gross Receipts (Utility) Tax</td>
<td>Business</td>
</tr>
<tr>
<td>5.27</td>
<td>Chapter 443, F.S.</td>
<td>Reemployment Tax</td>
<td>Business</td>
</tr>
<tr>
<td>5.28</td>
<td>s. 624.509, F.S.</td>
<td>Insurance Premium Tax</td>
<td>Business</td>
</tr>
<tr>
<td>5.29</td>
<td>s. 624.510, F.S.</td>
<td>Wet Marine and Transportation Premium Tax</td>
<td>Business</td>
</tr>
<tr>
<td>5.30</td>
<td>s. 624.515, F.S.</td>
<td>State Fire Marshall Regulatory Assessment and Surcharge</td>
<td>Business</td>
</tr>
<tr>
<td>5.31</td>
<td>s. 624.5091, F.S.</td>
<td>Insurance Premium Retaliatory Provision</td>
<td>Business</td>
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<tr>
<td>5.32</td>
<td>s. 252.372, F.S.</td>
<td>Emergency Management $2 and $4 Surcharges</td>
<td>Business</td>
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<tr>
<td>5.33</td>
<td>s. 624.501, F.S.</td>
<td>Annual Statement Filing Fees</td>
<td>Business</td>
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<tr>
<td>5.34</td>
<td>s. 175.101, F.S.</td>
<td>Firefighter Pension Trust Fund Assessments</td>
<td>Business</td>
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<tr>
<td>5.35</td>
<td>s. 185.08, F.S.</td>
<td>Municipal Police Pension Trust Fund Assessments</td>
<td>Business</td>
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<td>5.36</td>
<td>Chapter 206, Part IV, F.S.</td>
<td>Pollutants Tax on Fuels</td>
<td>Business</td>
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<td>5.37</td>
<td>Chapter 206, Part IV, F.S.</td>
<td>Pollutants Tax on Ammonia, Pesticides, Fertilizer</td>
<td>Business</td>
</tr>
<tr>
<td>5.38</td>
<td>Chapter 206, Part IV, F.S.</td>
<td>Pollutants Tax on Solvents</td>
<td>Business</td>
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<tr>
<td>5.39</td>
<td>s. 376.75, F.S.</td>
<td>Perchloroethylene Tax</td>
<td>Business</td>
</tr>
<tr>
<td>5.40</td>
<td>s. 403.718, F.S.</td>
<td>Waste Tire Fee</td>
<td>Business</td>
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<td>5.41</td>
<td>Chapter 211, Part II, F.S.</td>
<td>Solid Minerals Severance Tax</td>
<td>Business</td>
</tr>
<tr>
<td>5.42</td>
<td>Chapter 211, Part I, F.S.</td>
<td>Oil Production Tax</td>
<td>Business</td>
</tr>
<tr>
<td>5.43</td>
<td>Chapter 211, Part I, F.S.</td>
<td>Gas and Sulfur Production Tax</td>
<td>Business</td>
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<td>5.44</td>
<td>s. 376.70, F.S.</td>
<td>Gross Receipts Tax on Dry Cleaning</td>
<td>Business</td>
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<td>5.45</td>
<td>s. 403.7185, F.S.</td>
<td>Lead-acid Battery Fee</td>
<td>Business</td>
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<td>5.46</td>
<td>s. 373.41492, F.S.</td>
<td>Lake Belt Mitigation Fee</td>
<td>Business</td>
</tr>
<tr>
<td>5.47</td>
<td>s. 373.41492, F.S.</td>
<td>Lake Belt Water Treatment Plant Upgrade Fee</td>
<td>Business</td>
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<td>5.48</td>
<td>s. 538.09, F.S.</td>
<td>Secondhand Dealers Fee</td>
<td>Business</td>
</tr>
<tr>
<td>5.49</td>
<td>s. 681.117, F.S.</td>
<td>Motor Vehicle Warranty Fee</td>
<td>Business</td>
</tr>
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<td>5.50</td>
<td>s. 231.13, F.S.</td>
<td>Collections by Clerks of the Court</td>
<td>Government</td>
</tr>
<tr>
<td>5.51</td>
<td>s. 409.915, F.S.</td>
<td>Medicaid</td>
<td>Government</td>
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<td>5.52</td>
<td>s. 365.172(9), F.S.</td>
<td>Prepaid Wireless E911 Fee</td>
<td>Business</td>
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