

**CITY OF CLEARWATER - CITY AUDIT**

**TAX/FEE RATES - COMPARISON AMONG PINELLAS & HILLSBOROUGH COUNTIES & CITIES**

		PUBLIC SERVICE TAXES (PST)				FRANCHISE FEES		CST
		Electric	Water	Gas Natural, Manufact, LP	Fuel Oil	Electric	Gas	Comm Services Tax
	<b>PINELLAS COUNTY-UNINCORP</b>	0%	0%	0%	0%	0%	0%	5.22%
1	<b>BELLEAIR</b>	10%	0%	0%	0%	6%	4.5%	5.22%
2	<b>BELLEAIR BEACH</b>	10%	10%	10%	10%	6%	6%	6.00%
3	<b>BELLEAIR BLUFFS</b>	0%	0%	0%	0%	6%	6%	5.22%
4	<b>BELLEAIR SHORE</b>	0%	0%	0%	0%	6%	0%	2.40%
5	<b>CLEARWATER</b>	<b>10%</b>	<b>10%</b>	<b>10%</b>	<b>\$.04/gal</b>	<b>6%</b>	<b>6%</b>	<b>5.12%</b>
6	<b>DUNEDIN</b>	10%	0%	10%	\$.04/gal	6%	5%	5.32%
7	<b>GULFPORT</b>	10%	10%	10%	\$.04/gal	6%	6%	6.12%
8	<b>INDIAN ROCKS BEACH</b>	0%	0%	0%	0%	6%	5%	2.30%
9	<b>INDIAN SHORES</b>	10%	10%	10%	0%	6%	5%	5.22%
10	<b>KENNETH CITY</b>	5%	0%	0%	0%	6%	6%	5.10%
11	<b>LARGO</b>	10%	10%	10%	\$.04/gal	6%	6%	5.62%
12	<b>MADEIRA BEACH</b>	10%	10%	10%	\$.04/gal	6%	6%	5.72%
13	<b>NORTH REDINGTON BEACH</b>	0%	0%	0%	0%	6%	5%	5.12%
14	<b>OLDSMAR</b>	9%	0%	9%	\$.036/gal	6%	4.5%	5.82%
15	<b>PINELLAS PARK</b>	10%	10%	10%	\$.04/gal	6%	6%	5.40%
16	<b>REDINGTON BEACH</b>	7.50%	2.25%	0%	0%	6%	5%	5.40%
17	<b>REDINGTON SHORES</b>	0%	0%	0%	0%	6%	6%	5.22%
18	<b>SAFETY HARBOR</b>	10%	0%	10%	0%	6%	6%	6.52%
19	<b>SEMINOLE</b>	6%-R, 9%-C	0%	6%-R, 9%-C, 0, 0	0%	6%	6%	5.22%
20	<b>SOUTH PASADENA</b>	10%	10%	10%	\$.04/gal	6%	6%	5.72%
21	<b>ST PETERSBURG</b>	10%	10%	10%	\$.04/gal	6%	6%	5.62%
22	<b>ST PETE BEACH</b>	10%	10%	10%	\$.04/gal	6%	6%	5.70%
23	<b>TARPON SPRINGS</b>	10%	10%	10%	\$.04/gal	6%	5%	5.72%
24	<b>TREASURE ISLAND</b>	10%	10%	6, 6, \$.024/gal	\$.024/gal	6%	6%	5.22%

	<b>HILLSBOROUGH - UNINCORP</b>	0%	0%	0%	0%	0%	0%	4.00%
1	<b>PLANT CITY</b>	10%	10%	10%	10%	6%	0%	5.72%
2	<b>TAMPA</b>	10%	10%	10%	\$.04/gal	4.6%	5%	5.22%
3	<b>TEMPLE TERRACE</b>	10%	10%	10%	\$.04/gal	5.8%	5.4%	5.40%

**NOTES:**

**1. Effective dates of PST Ordinance Adoption:**

**CLW - 2/16/1959**

BELLEAIR - 4/1/2003, Electric Only

BELLEAIR BCH - 1/1/2000

DUNEDIN - 2/13/1986

INDIAN SHORES - 1/1/2005

KENNETH CITY 8/1/1993

LARGO - 11/1/1995

MADEIRA BCH - 9/4/1969

OLSMAR - 2/18/1986

PINELLAS PARK - 7/28/1988

REDING BCH - 1980, 10/1/95-Water

SAFETY HARBOR - 11/18/1985

SEMINOLE - 10/10/1989

ST PETERSBURG - 10/1/1946

ST PETE BEACH - 9/24/1997

TARPON SPRINGS - 9/4/1945

TREAS ISLAND - 1/1/09 Elect & Water;  
10/1/1991 Gas

**2. CST - Communications Services Tax - Effective Oct 1, 2001, in all cities & counties - rates initially set by FL Legislature**

Combined the following public service tax and franchise fees into one CST:

7% Telecommunications public service tax

5% Cable franchise fee

1% Telecommunications franchise fee

**3. Electric Public Service Tax**

Effective PST on electric has been 6-7%, due to a fuel adjustment charge allowed per FL statutes that exempts approx 85% of the public service tax on the fuel charge portion of electric bills.

**Rates for Adjacent Cities/Towns:**

		PUBLIC SERVICE TAXES (PST)				FRANCHISE FEES		CST
		Electric	Water	Gas Natural, Manufact, LP	Fuel Oil	Electric	Gas	Comm Services Tax
	<b>BELLEAIR</b>	10%	0%	0%	0%	6%	4.5%	5.22%
	<b>CLEARWATER</b>	<b>10%</b>	<b>10%</b>	<b>10%</b>	<b>\$.04/gal</b>	<b>6%</b>	<b>6%</b>	<b>5.12%</b>
	<b>DUNEDIN</b>	10%	0%	10%	\$.04/gal	6%	5%	5.32%
	<b>LARGO</b>	10%	10%	10%	\$.04/gal	6%	6%	5.62%
	<b>SAFETY HARBOR</b>	10%	0%	10%	0%	6%	6%	6.52%