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**BOARD OF COUNTY COMMISSIONERS  
HILLSBOROUGH COUNTY  
TAMPA, FLORIDA 33601**

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**BOARD POLICY - SECTION NUMBER: 03.04.24.00**

**SUBJECT:** GUIDELINES FOR USE OF PHOSPHATE SEVERANCE TAXES

**EFFECTIVE DATE:** APRIL 15, 1998

**SUPERSEDES:** NEW

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**Purpose:**

Hillsborough County receives from the State of Florida a portion of the taxes paid by phosphate mining companies for mining activities within Hillsborough County. Florida Statutes provide certain constraints on the use of phosphate taxes by Hillsborough County, limiting their use to "phosphate-related" expenditures. The purpose of this policy is to establish parameters for the use of those taxes.

**Policy:**

1. It is the intent that phosphate severance tax revenue be separately accounted for in the County's accounting structure so that a clear record of receipts, balances, interest earnings, and uses may be maintained. Under the County's accounting structure, this requires maintaining revenues and recording expenditures within a separate "subfund".
2. While several uses have previously been identified as eligible uses of this tax, it is the policy of this Board that the funds be used for "phosphate-related" purposes. Pursuant to this policy, "phosphate-related" purposes shall consist of or be similar to such uses as restoration of phosphate lands for appropriate and lawful public reuse, mitigation or remediation of environmental damage or harm caused or likely to be caused by phosphate mining or its related and intended activity, or repair or improvement of public infrastructure directly damaged or likely to be damaged from such phosphate activities. Any expenditure of phosphate severance tax revenue not covered by the above definition will require a super-majority vote of the Board of County Commissioners.
3. To prevent any abuse of these funds and interest thereof, any new use of phosphate revenue, will be reviewed by the County Attorney's Office and then presented to the Board of County Commissioners as a County Administrator recommendation in a staff report on the regular agenda for Board concurrence. No new use will be included in any recommended budget or budget amendment presented to the Board without prior approval.

**Responsibility:**

It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

**Approved By:** Board of County Commissioners

**Approval Date:** April 15, 1998