



County and Municipal Taxing Authority

Taxing Power	Counties	Municipalities
Special property tax rates	Generally, no	Yes
Income tax	Yes	No. Municipalities receive a share of the revenue
Recordation tax	Yes	No
Transfer tax	Most counties yes	No
Hotel rental tax	Yes	Some municipalities under limited circumstances
Impact fees and development excise taxes	Most counties yes	Municipalities may impose impact fees
Admissions and amusement tax	Yes	Yes
Miscellaneous taxes (energy, telecommunications, etc.)	Some counties yes	No