Haas Center
UNIVERSITY OF WEST FLORIDA

Escambia County's Local Option Sales Tax (LOST)

Voter Sentiment on Renewal, October 2026

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Researchers at the UWF Haas Center surveyed voters about their views on Escambia County's Local Option Sales Tax (LOST). The survey measured support for renewing the tax, which has been in place for more than 30 years.

Key takeaways:

The survey began with 59 percent of 2,220 respondents supporting renewal of the Local Option Sales Tax. Among these supporters, 97 percent said they were likely to vote in the next election. Their survey ended with demographic questions.

Approximately 41 percent of the total respondents were initially opposed to renewal or unsure of their support. Among this group, 73 percent did not know the proposal would renew an existing tax, and 32 percent were unfamiliar with the projects it funded. Another survey question found that 85 percent said it was important to easily find a list of funded projects.

Information about public approval and spending oversight received the strongest positive response, with 39 percent saying it made them more likely to support renewal. After reviewing facts about the tax and answering additional questions about how its funding was allocated, 15 percent of the initial detractors indicated they would vote for renewal.

Methodology

The survey for Local Option Sales Tax renewal in 2026 was conducted from August 27, 2026 - September 30, 2026, utilizing a multi-channel distribution strategy that included social media, email, and postcards with QR codes and URLs. Emails were sent to 59,601 residents across Escambia County, and postcards were mailed to an additional 20,000 randomly selected county residents. The outreach generated 2,220 valid responses from Escambia County residents age 18 and older, a total equivalent to **1.1 percent** of the county's registered-voter population. For a population of this size, the survey achieved a large respondent pool relative to what is typically necessary for county-level public opinion research.

At the beginning of the survey, participants rated their likelihood of voting to renew the Local Option Sales Tax on a scale of 1 to 5. Those who selected 4 or 5 were classified as supporters. Those who selected 1, 2, or 3 were classified as initial detractors, meaning they were opposed or unsure. Initial detractors then reviewed information about the tax to see whether it changed their views. UWF researchers also compared responses by age, gender, ZIP code, political party, and likelihood of voting.

Demographics

Socioeconomic data indicates the survey leaned into upper-income brackets, as 64 percent of respondents earned $50,000 or more, compared to 19 percent earning less than $49,999 (with an additional 17 percent opting not to disclose their income).

Age groups revealed a mature sample, with high engagement from those age 55-64 and over 65. Participation was lowest among

the 18–24 (2 percent) and 25-34 years (6 percent) cohorts, with the largest portion represented by the 65+ cohort at 43 percent. Another 3 percent chose not to provide information on their age.

Gender representation on surveys tends to skew female, however, representation on this report is split 47 percent female and 48 percent male. Only 5 percent chose not to respond. Based on 2025 estimates from Lightcast, the gender distributions are about 51 percent female and 49 percent male.

The majority of respondents, 69 percent, have been residents of Escambia County for 10 years or more, emphasizing the importance of these long-standing community voices. This was followed by the second largest cohort of residents of 12 percent who have lived in the county for 4-6 years. With the least number of respondents, 2 percent, having lived in the county for less than a year.

Geographic participation varied, with ZIP Codes 32514, 32526, 32503, and 32507 accounting for the largest share of responses at 41 percent of the total sample, while ZIP Code 32516 was the least represented with only one response.

Party Affiliation

All respondents were asked how likely they are to vote in the next election and under which party they are registered. On a scale of 1-5, with 1 being extremely unlikely to vote in the next election and 5 being extremely likely to vote in the next election, 97 percent of respondents selected either a 4 or 5, making them likely to vote in the next election. Following this, only 3 percent of respondents answered with a value below 3, making them unlikely to vote in the next election.

As of August 31, 2026, Escambia County had 205,680 registered voters. Of those, 49 percent were registered Republicans, 29 percent were registered Democrats, and 19 percent had no party affiliation (NPA), according to the Escambia County Supervisor of Elections (https://escambiavotes.gov/voter-statistics). The survey collected 2,220 completed responses, equivalent to about 1.1 percent of the county's registered voters.

Among survey respondents, 45 percent identified as registered Republicans, 24 percent as registered Democrats, and 16 percent reported no party affiliation. Another 14 percent preferred not to disclose their affiliation.

Voter Sentiment

All respondents rated their likelihood of voting to renew the Local Option Sales Tax on a scale of 1 to 5, with 1 meaning "definitely no" and 5 meaning "definitely yes." Approximately **59 percent** selected 4 or 5 and were classified as supporters. This group of respondents then completed the demographic questions. The remaining **41 percent selected 1, 2, or 3** and were classified as initial detractors, meaning they were opposed or unsure. This group answered additional questions about their awareness of the tax and researchers queried their concerns.

Initial detractors were asked whether they knew the proposal would renew an existing tax rather than create a new one. They also rated their familiarity with projects funded by the tax. Within this group, 32 percent selected 4 or 5, indicating familiarity, while 39 percent selected 1 or 2, indicating unfamiliarity.

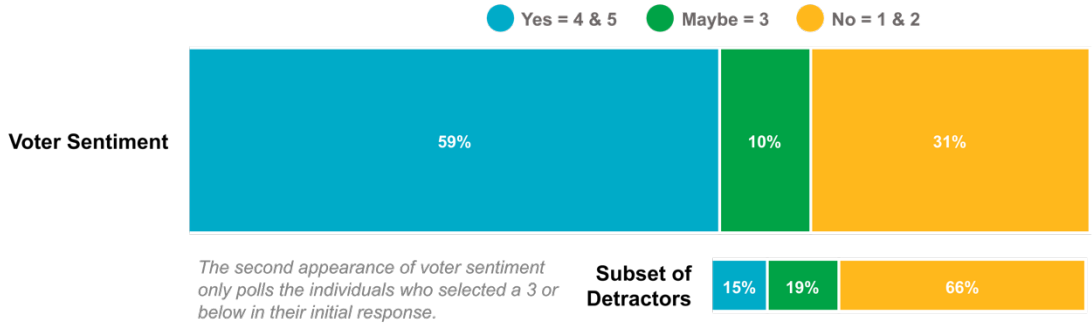
When asked whether the community benefits were worth the one-cent sales tax, 61 percent of initial detractors indicated that the

benefits did not outweigh the cost. Seven percent selected 4 or 5, indicating that the benefits matched or exceeded the cost. These responses may have reflected concerns about the value of tax-funded projects or limited awareness of which projects the tax supported.

Initial detractors were also asked whether the costs of improvements were shared fairly across Escambia County. Just over half, 51 percent, selected 1 or 2, indicating that they believed the cost was not shared fairly. In comparison, 22 percent selected 4 or 5, indicating that they believed the cost was shared fairly.

Figure 1 is a summary of voter sentiment before and after the informative statements were provided. The first measure is based

Figure 1: *How likely are you to vote for the renewal? Initial voter sentiment and follow up*



on the total surveyed population, and captures all the voter sentiment towards the renewal. There were more supporters than detractors in the first round, but the following value represents the subset of sentiment for only 'detractors'. These are the individuals who selected 1, 2, or 3 in initial polling. Note that 15 percent of the initial group ended up selecting that they would support the tax after receiving the informative messaging mentioned in the following sections.

Which messages work?

Initial detractors rated their satisfaction with life in Escambia County on a scale of 1 to 5, with 1 meaning "extremely dissatisfied" and 5 meaning "extremely satisfied." Among this group, 33 percent selected 1 or 2, indicating dissatisfaction, while 25 percent selected 4 or 5, indicating satisfaction. These results alone did not establish whether quality of life was related to support for renewal.

Initial detractors also reviewed four statements about the Local Option Sales Tax and indicated whether each made them more or less likely to support renewal. The statements included the following:

ONE: The Penny Sales Tax is paid by everyone who shops in Escambia County, including tourists and visitors.

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*21 percent **more** likely to support*
16 percent less likely to support

TWO: The Penny Tax has funded roads, sidewalks, drainage improvements, parks, public safety facilities, and other community projects throughout Escambia County for more than 30 years.

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*27 percent **more** likely to support*
26 percent less likely to support

THREE: Without renewal, many future road, drainage and park improvements would likely be delayed or require finding another funding source.

*27 percent **more** likely to support*

25 percent less likely to support

FOUR: Every project funded by the Penny Tax must be publicly approved and expenditures are subject to public oversight.

*39 percent **more** likely to support*

19 percent less likely to support

Of the four statements, Message FOUR received the strongest positive response among initial detractors. Thirty-nine percent said it made them more likely to support renewal, while 19 percent said it made them less likely. The message explained that funded projects required public approval and spending was subject to public oversight. Its reception suggested that accountability mattered to some respondents.

Messages TWO and THREE received smaller positive responses than Message FOUR but larger ones than Message ONE. For each, respondents were relatively evenly divided between being more and less likely to support renewal. Message ONE, which focused on tourism and how the tax burden was shared, received the weakest positive response, 21 percent said it made them more likely to support renewal.

Initial detractors were also asked whether they believed the tax burden was shared equally between visitors and county residents. Just over half, 51 percent, selected 1 or 2, indicating that they believed it was not shared equally. In comparison, 22 percent selected 4 or 5, indicating that they believed it was.

Concerns

The detractors were also asked which of the following sentiments best described their reaction to the tax. Of these participants, 59 percent indicated the tax was expensive/wasteful, while 26 percent were unsure. Of the same group, researchers found that 12 percent of participants indicated LOST was fair/necessary, while only 3 percent indicated the tax was helpful or an investment.

Participants were also asked to choose their top concern from the following community issues: roads and traffic, drainage and flooding, public safety, parks and recreation, economic growth, taxes (local), or affordable housing. Of these options the majority was most concerned with roads and traffic at 31 percent. This, alongside the other questions relating to voter concerns, could suggest that those who were initially against LOST renewal were against it due to sentiments regarding paying too high of taxes and not seeing those taxes distributed back to roadways they may travel on every day. The local taxes also had a high level of concern at 26 percent.

Furthermore, respondents/detractors were asked to choose their top concern regarding LOST fund spending from the following: no concerns, high fees on retail goods, not enough accountability, lengthy project timelines, money is unfairly distributed, or lack of transparency.

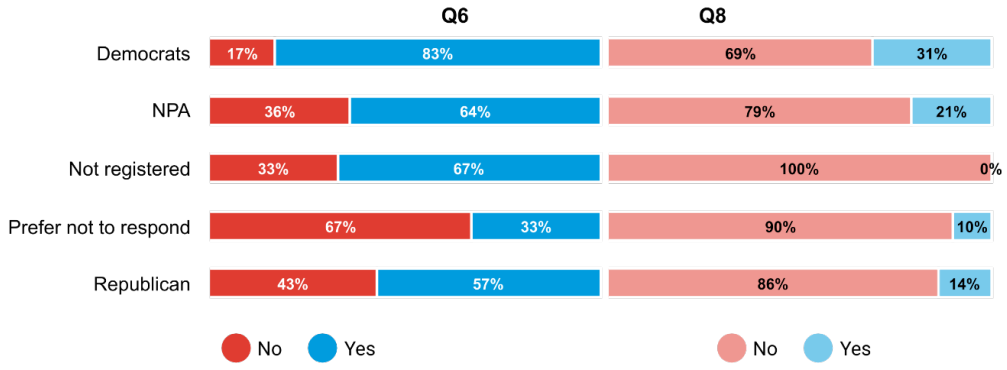
Of these options, not enough accountability was the highest point of concern at 34 percent, followed by lack of transparency at 22 percent, and money being unfairly distributed at 19 percent. Other concerns were high taxes on retail goods at 11 percent and lengthy project timelines at 9 percent. Only 5 percent expressed no concern over LOST spending.

Crosstabs

UWF researchers compared responses by age, geographic area, political affiliation, and likelihood of voting for LOST renewal. This section examines differences in awareness, concerns, and support across these groups.

Figure 2 shows support for tax renewal by political affiliation. The left side presents initial responses, with supporters and initial detractors totaling 100 percent within each party group. The right side shows responses from initial detractors after they reviewed information about LOST. These results total 100 percent within each party's subset of initial detractors.

***Figure 2**: Crosstabs of Voter Sentiment by Party*



Democrats had the highest initial support for renewal at 83 percent. Among Democrats who were initially opposed or unsure, 31 percent indicated support after reviewing the information.

Republicans were more divided at the beginning of the survey, with 43 percent initially opposed or unsure. Among this group, about 14 percent later indicated support for renewal.

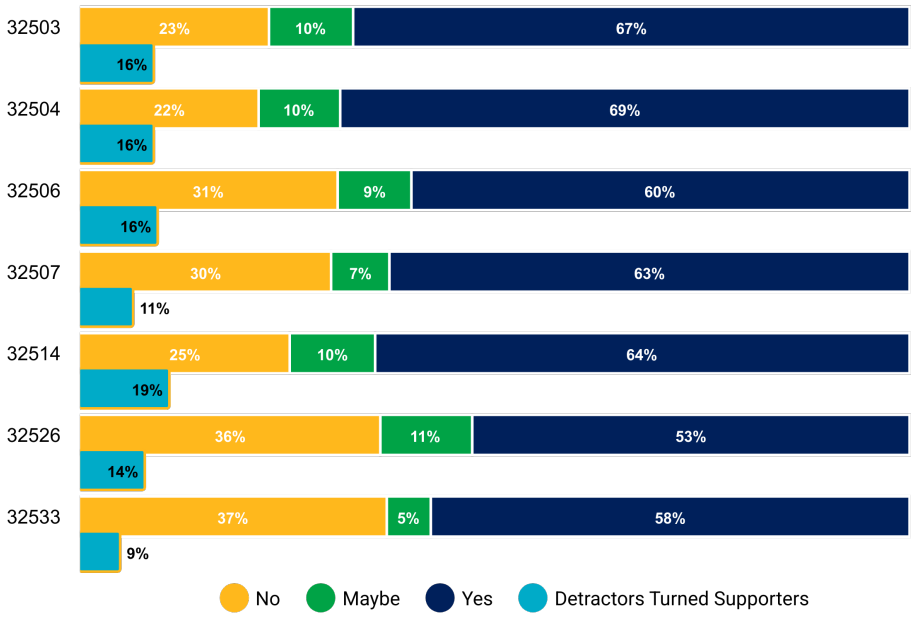
Respondents with no party affiliation initially leaned toward supporting renewal. Among those who were initially opposed or unsure, 20 percent indicated support after reviewing the information.

Support for renewal was generally similar across age groups. Respondents ages 25–34 had the highest initial support, with 75 percent selecting 4 or 5. Among initial detractors in this age group, 33 percent indicated support after reviewing information about the tax. Respondents ages 45–54 and 55–64 had the lowest support.

The individuals who supported the tax were not given follow up statements to persuade them, as they already were in support of the renewal. For those responding 3, 2 or 1 (maybe, no and strong no), they were given several follow up info statements about the LOST and then asked their sentiment towards the tax once more. They then rated their likelihood of voting for renewal again so researchers could assess whether their views had changed after the targeted messaging. Therefore, the first grouping includes all respondents that answered their level of support towards the tax. The second group only includes the 'detractors', so they have a higher rate of dissatisfaction when reviewing them at first glance.

Figure 3 shows the top ZIP codes that were most represented in the survey and their voter sentiment before and after information was provided. The top row represents the first appearance of the voter sentiment. Below them are the subset of 'detractors' since only those that scored below a 4 were included in the follow up. After the follow up question on voter sentiment, these are the number of individuals who changed their response from 1, 2, or 3 to a 4 or 5 after reviewing the info.

Figure 3: *Voter Sentiment Crosstabs by ZIP Code*



Open Response Questions

Two open-ended questions were asked of initial detractors who remained opposed to renewal after reviewing additional information and answering follow-up questions. This group of die-hard detractors represented 66 percent of ***initial*** detractors and included those who selected 1 or 2 when asked a second time about their likelihood of voting for renewal. A content analysis of their written responses identified the main themes and concerns.

Respondents were asked, "**What is the ONE thing that would make you more likely to vote YES?"** Of those who responded, around 74 percent had conditional responses, meaning there is something the tax could possibly do to switch their stance. The remaining percentage were from die-hard detractors giving the tax a hard no, meaning that no amount of messaging would move roughly a third of those against the tax. Of those who could possibly be persuaded to support the tax themes of transparency, accountability and clarity about spending were the most common

at around 18 percent of responses. This sentiment aligns with the response that was portrayed in an earlier multiple-choice question relating to concerns where lack of transparency accounted for the highest percentage of responses here as well. The second most common response type at 13 percent mentioned a need to spend more towards roads, traffic, drainage and core infrastructure.

A few other points were mentioned by the voters that would sway their opinions on the tax. The remaining group of written responses are in **Table 1**.

TABLE 1: General sentiment/theme Some respondents listed multiple concerns, so the percentages in this table do not equal 100 percent.	Percent of detractors
Nothing would make me more likely to support the tax	28%
Greater transparency, accountability, and clearer information about spending	18%
More spending on roads, traffic, drainage, and core infrastructure	13%
Reduce government waste, mismanagement, pet projects, or perceived corruption	11%
Fairer geographic distribution of projects / underserved areas need investment	8%
Distrust of elected officials, commissioners, or county leadership	7%
Taxes/cost of living are already too high	7%
Reduce/eliminate property taxes or offset the sales tax with other tax reductions	6%
Cut spending, audit government, improve budgeting, or reduce government size	4%
Demonstrate visible results and complete projects in a timely manner	4%
Give residents more direct input or allow public votes on projects	3%

The second open ended question respondents were asked was, **"What is your biggest concern about renewing the Penny Tax?"** The largest percentage of respondents at 30 percent, cited issues of wasteful spending, corruption, and misuse as their top concerns for

renewing the tax. This was followed by a general anti-tax ideology that they already pay too high of a tax, at 24 percent, reflects the sentiment seen in earlier responses to concerns regarding the tax multiple choice question where high fees on retail goods was the majority of responses. These two main themes were then followed by concerns around transparency and accountability which were reflected previously in the first open ended question and earlier in the section on voter concerns.

Conclusion

The 2026 Voter Sentiment of Local Option Sales Tax Renewal collected 2,220 responses from Escambia County residents between August 27 and September 30, 2026. Outreach included social media, emails to 59,601 residents, and postcards mailed to an additional 20,000 randomly selected residents. The number of responses was equivalent to approximately 1.1 percent of the county's registered voters.

At the beginning of the survey, 59 percent of respondents supported renewal, selecting 4 or 5 on a five-point scale. Among these supporters, 97 percent said they were likely to vote in the next election. Supporters then completed demographic questions, while the 41 percent who were initially opposed or unsure reviewed information about the tax and answered additional questions about their awareness and concerns.

Among those initially opposed or unsure, 73 percent did not know the proposal would renew an existing tax. Access to spending information also mattered: 85 percent of this group said it was important to easily find a list of funded projects. The statement explaining that projects require public approval and spending is subject to public oversight received the strongest positive response,

with 39 percent saying it made them more likely to support renewal. After reviewing information and answering additional questions, 15 percent of initial detractors indicated they would vote for renewal.

Accountability, transparency, and infrastructure emerged as central themes. Respondents raised concerns about how funds were managed and distributed, while identifying roads, traffic, and drainage as priorities. Although some remained firmly opposed, others described conditions that could increase their support, including clearer spending information, reduced waste, and visible improvements to core infrastructure.

Acknowledgments

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