


**I. LOCAL GOVERNMENT SOURCES AND CLAIMS**

Product: Compilation, analysis and brief summaries (including the methodology for each tax source) to be developed by Melissa  
 Status: Requested copies of local government revenue claim submissions (Legal Affairs); Melissa directly following up with missing areas  
 Discussion Items: State-administered vs. state-owned; statewide estimate vs. county-by-county; treatment of half-cent

SUBMITTING ENTITY (8/4/11)		PAID TO DATE																			
a.	Escambia	1,841,171	 <table border="1"> <tr> <td>Tourist Development Tax</td> <td>614,893</td> </tr> <tr> <td>Bob Sikes Toll Bridge</td> <td>228,818</td> </tr> <tr> <td>Local Option Sales Tax</td> <td>509,398</td> </tr> <tr> <td>Local Option Gas Tax</td> <td>37,860</td> </tr> <tr> <td>9th Cent Gas Tax</td> <td>8,744</td> </tr> <tr> <td>Electric Franchise Fee</td> <td>189,753</td> </tr> <tr> <td>Natural Gas Franchise Fee</td> <td>96,626</td> </tr> <tr> <td>Tipping Fees</td> <td>155,177</td> </tr> <tr> <td><b>Total (Partial Release)</b></td> <td><b>\$1,841,270</b></td> </tr> </table>	Tourist Development Tax	614,893	Bob Sikes Toll Bridge	228,818	Local Option Sales Tax	509,398	Local Option Gas Tax	37,860	9th Cent Gas Tax	8,744	Electric Franchise Fee	189,753	Natural Gas Franchise Fee	96,626	Tipping Fees	155,177	<b>Total (Partial Release)</b>	<b>\$1,841,270</b>
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	Santa Rosa Island Auth.	420,109																			
	Pensacola																				
	Escambia County School District																				
b.	Okaloosa	1,677,353																			
	Ft. Walton Beach	148,569																			
	Mary Esther																				
	Mid Bay Bridge Authority	407,094																			
	Okaloosa County Airport Systems																				
c.	Hernando																				
d.	Sarasota																				
e.	Bay	2,612,145																			
	Panama City Beach	1,220,000																			
	Bay Medical Center	1,418,166																			
f.	Lee																				
g.	Pinellas																				
h.	Santa Rosa																				
	Santa Rosa Bay Bridge Authority																				
i.	Gulf																				
	Port St. Joe																				
j.	Charlotte																				
k.	Walton	2,419,257																			
l.	Citrus																				
m.	Collier																				
	Naples																				
n.	Franklin																				
	Apalachicola																				
o.	Other																				
	Pensacola State College																				
	University of West Florida	637																			
		<u>TOTAL</u>	<u>12,164,501</u>																		

**II. EDR KEY TO REVENUE SOURCES...**

Claim #1: Part 1 Preparation  
 Direct Losses through FY 2011-12, Q1  
 Submission Date: October / November 2011

1C Identified by an Agency as a Potential Loss to the Entity  
 No Estimates Will Be Prepared for This Class:  
 - F.S. 318.21(20) \$25 increase in fines assessed under s. 318.18(3) for unlawful speeding  
 - F.S. 318.18(19)(a) \$5 of the \$10 fine for all noncriminal moving and nonmoving traffic violations under chapter 316

1D Identified by an Agency as a Potential Statewide Loss  
 REC Methodologies / Workgroups:  
 - Unemployment Compensation  
 Workgroup: AWI, Pam J, Teresa and Jennifer  
 Status: AWI to conduct survey of employers with layoffs caused by oil spill to determine if class is larger than 735  
 - Gross Receipts (Utility) Tax - Electric & Gas  
 Workgroup: Bob, Yiwen, Holger, Thomas, Jared  
 Status: Create index to adjust for differences in weather between fiscal years

BP Recommended Methodologies:  
 - Motor Vehicle Warranty Fee (Lemon Law Arbitration / New Motor Vehicle Arbitration Board) (DOR)  
 - Waste Tire Fee (DOR)  
 - Gross Receipts Tax on Dry Cleaning (DOR)  
 - Lead-acid Battery Fee (DOR)

No Estimates Will Be Prepared for the Following Revenue Sources:  
 - Secondhand Dealers Fee  
 - Solid Minerals Severance Tax  
 - Solid Mineral Phosphate Surcharge  
 - Lakebelt Mitigation Fee  
 - Lakebelt Plant Upgrade Fee  
 - Oil Production Tax  
 - Gas and Sulfur Production Tax

Claim #1: Part 2 Preparation  
 Direct Losses through All of FY 2010-11 and Estimates through FY 2011-12  
 Submission Date: October / November 2011  
 Including as identified by EDR:  
 a. Documentary Stamp and Intangibles Taxes

- Workgroup: Clyde, Sayed, and Bob  
Status: Begin evaluating paid claims and various datasets
- b. Corporate Income Tax
    - Legal Workgroup: Jose (taxability of claim payments)
    - Data Workgroup: DOR, Sayed (identification of potential comparisons in preparation for October return data)
  - c. Motor and Diesel Fuel Taxes
  - d. Vessel Registrations / Titles
  - e. Various Hunting & Fishing Licenses --- Assess whether losses are more resident or tourist-based
  - f. Sales Taxes --- Split Tourism and Non-Tourism by kind code and only submit non-tourism dominated kind Codes

Claim #2 Preparation

Tourist-Related Losses (multi-year)

Submission Date: February / March 2012

Including as identified by EDR:

- a. Beverage Taxes
- b. Lottery Transfers to EETF
- c. Pari-Mutuel Taxes
- d. Rental Car Surcharges
- e. Sales Taxes --- Tourism
- f. Slot Machine Taxes
- g. State Park Fees
- h. State Forest Recreation User Fees

**III. ECONOMIC BASELINE...**

Product: Economic baseline assuming no oil spill for use in revenue impact analyses

Workgroup: Frank, David, Garth, Adam, Clyde, Ashley

Due Date: August 1, 2011