

**Revenue Estimating Conference**  
**Tax Collection Enforcement Diversion Program**  
**February 14, 2018**  
**Executive Summary**

The Revenue Estimating Conference convened on February 14, 2018 to adopt a forecast of revenues collected from the Tax Collection Enforcement Diversion program.

**Background**

The Tax Collection Enforcement Diversion program, which collects revenue due from persons who have not remitted their sales tax collections, began as a pilot program in 2002 and was fully implemented in 2005. The program is operated by State Attorney’s Offices in cooperation with the Department of Revenue (DOR). To be eligible for the program, tax payers must meet certain requirements. They must show a pattern of delinquency for several months and the delinquency cannot exceed the misdemeanor level. Seven State Attorney’s Offices currently participate in the program: Jacksonville, Clearwater, Miami, Tampa, West Palm Beach, Fort Lauderdale, and Fort Myers (Key West participated in the program from FY 2008-09 through FY 2013-14).

Fifty percent of all collections from the program are distributed as sales tax collections via 212.20, F.S., and fifty percent are deposited into the special reserve account of the Florida Association of Centers for Independent Living to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program (JP-PAS) and to contract with the State Attorneys participating in the tax collection enforcement diversion program. The JP-PAS provides personal care attendants and other support and services to persons with significant and chronic disabilities to obtain or maintain competitive and integrated employment, including self-employment.

**Methodology**

The DOR provided actual collections through January 2018 for the Tax Collection Enforcement Diversion program. Estimated collections for FY 2017-18 were calculated by annualizing the amounts collected year-to-date. Estimated collections for subsequent years were calculated by applying population growth by judicial circuit to the forecasted FY 2017-18 collection amounts.

**Forecast**

	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
Estimated Collections	\$3,353,825	\$3,407,864	\$3,456,762	\$3,505,749	\$3,553,835	\$3,600,948

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	<b>Tax Collection Enforcement Diversion Program</b>																
2	<b>14-Feb-18</b>																
3	Circuit		Estimated Collections Based on Population Growth by County								Estimated Collections Based on Population Growth by County						
4			FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
5	Fourth	Jacksonville (Clay, Duval, Nassau)	\$441,284.5	\$608,645.6	\$528,546.5	\$564,992.6	\$614,574.6	\$608,580.3	\$579,095.7	\$545,840.2	\$484,740.1	\$493,504.0	\$501,486.1	\$508,542.7	\$515,706.2	\$522,905.0	\$530,093.9
6	Sixth	Clearwater (Pasco, Pinellas)	N/A	N/A	N/A	\$108,866.4	\$399,987.0	\$586,898.0	\$743,904.3	\$934,183.8	\$558,409.8	\$564,612.2	\$570,226.0	\$574,930.3	\$579,761.5	\$584,598.7	\$589,408.5
7	Eleventh	Miami (Dade)	\$127,021.5	\$145,257.4	\$390,241.4	\$188,052.3	\$110,304.8	\$254,641.7	\$365,934.0	\$332,081.0	\$375,290.8	\$381,685.3	\$387,645.0	\$392,951.0	\$398,302.2	\$403,626.9	\$408,917.3
8	Thirteenth	Tampa (Hillsborough)	\$556,439.1	\$1,064,620.5	\$1,469,422.8	\$1,217,255.7	\$1,041,454.4	\$1,087,737.3	\$1,011,312.8	\$869,767.4	\$585,990.3	\$599,295.7	\$612,489.4	\$624,868.3	\$637,219.5	\$649,324.2	\$661,194.1
9	Fifteenth	West Palm Beach (Palm Beach)	\$135,036.3	\$131,907.8	\$147,855.7	\$160,132.4	\$267,686.1	\$306,104.6	\$206,348.7	\$392,018.5	\$374,343.2	\$379,786.4	\$385,698.5	\$391,261.5	\$396,643.0	\$401,622.0	\$406,267.0
10	Sixteenth	Key West (Monroe)*	\$400.0	\$2,750.0	\$2,750.0	\$2,000.0	\$250.0	\$750.0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Seventeenth	Fort Lauderdale (Broward)	\$449,945.8	\$472,435.1	\$616,513.2	\$632,295.5	\$550,695.5	\$504,142.5	\$595,250.4	\$830,644.8	\$844,240.8	\$855,980.2	\$866,601.6	\$875,730.7	\$885,035.5	\$894,344.3	\$903,565.3
12	Twentieth	Fort Meyers (Charlotte, Collier, Glades, Hendry, Lee)	N/A	N/A	N/A	N/A	\$88,089.4	\$487,266.6	\$684,684.2	\$605,623.9	\$509,817.5	\$521,589.8	\$533,477.9	\$544,691.6	\$555,759.6	\$566,438.5	\$576,744.8
13	Statewide	<b>Total using growth rate by county</b>	<b>\$1,710,127</b>	<b>\$2,425,616</b>	<b>\$3,155,330</b>	<b>\$2,873,595</b>	<b>\$3,073,042</b>	<b>\$3,836,121</b>	<b>\$4,186,530</b>	<b>\$4,510,159</b>	<b>\$3,732,833</b>	<b>\$3,796,454</b>	<b>\$3,857,624</b>	<b>\$3,912,976</b>	<b>\$3,968,427</b>	<b>\$4,022,860</b>	<b>\$4,076,191</b>
14	*The Key West judicial circuit is no longer participating in the program.																
15																	
16																	
17	Circuit		Estimated Growth Based on Population Growth by County														
18			FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	
19	Fourth	Jacksonville (Clay, Duval, Nassau)	37.9%	-13.2%	6.9%	8.8%	-1.0%	-4.8%	-5.7%	-11.2%	1.8%	1.6%	1.4%	1.4%	1.4%	1.4%	
20	Sixth	Clearwater (Pasco, Pinellas)	N/A	N/A	N/A	267.4%	46.7%	26.8%	25.6%	-40.2%	1.1%	1.0%	0.8%	0.8%	0.8%	0.8%	
21	Eleventh	Miami (Dade)	14.4%	168.7%	-51.8%	-41.3%	130.9%	43.7%	-9.3%	13.0%	1.7%	1.6%	1.4%	1.4%	1.3%	1.3%	
22	Thirteenth	Tampa (Hillsborough)	91.3%	38.0%	-17.2%	-14.4%	4.4%	-7.0%	-14.0%	-32.6%	2.3%	2.2%	2.0%	2.0%	1.9%	1.8%	
23	Fifteenth	West Palm Beach (Palm Beach)	-2.3%	12.1%	8.3%	67.2%	14.4%	-32.6%	90.0%	-4.5%	1.5%	1.6%	1.4%	1.4%	1.3%	1.2%	
24	Sixteenth	Key West (Monroe)	587.5%	0.0%	-27.3%	-87.5%	200.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
25	Seventeenth	Fort Lauderdale (Broward)	5.0%	30.5%	2.6%	-12.9%	-8.5%	18.1%	39.5%	1.6%	1.4%	1.2%	1.1%	1.1%	1.1%	1.0%	
26	Twentieth	Fort Meyers (Charlotte, Collier, Glades, Hendry, Lee)	N/A	N/A	N/A	N/A	453.1%	40.5%	-11.5%	-15.8%	2.3%	2.3%	2.1%	2.0%	1.9%	1.8%	
27	Statewide	<b>Total using growth rate by county</b>	<b>41.8%</b>	<b>30.1%</b>	<b>-8.9%</b>	<b>6.9%</b>	<b>24.8%</b>	<b>9.1%</b>	<b>7.7%</b>	<b>-17.2%</b>	<b>1.7%</b>	<b>1.6%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.3%</b>	
28																	
29																	
30			FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17							
31		Growth in Total Collections	41.8%	30.1%	-8.9%	6.9%	24.8%	9.1%	7.7%	-17.2%							
35		Growth without 1st year of impact for new circuits and excl Key West	41.7%	30.1%	-12.4%	-6.4%	12.2%	9.2%	7.7%	-17.2%	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	
36		Growth in Florida State Sales Tax Liability	-3.5%	4.2%	5.1%	6.1%	7.2%	7.7%	5.5%	4.7%	4.6%	4.5%	4.4%	4.1%	4.0%	3.8%	
37																	
38		<b>Previously adopted forecast - Methodology (2)</b>									\$3,655,123	\$3,712,143	\$3,768,568	\$3,824,342	\$3,879,030	\$3,932,561	
39		<b>(1) Estimated Total Collections based on growth in Population by County (line 27)</b>									\$3,796,454	\$3,857,624	\$3,912,976	\$3,968,427	\$4,022,860	\$4,076,191	
40		<b>(2) Estimated Total Collections based on annualized FY 17-18 actuals and the growth in Population by County (line 27)</b>									\$3,353,825	\$3,407,864	\$3,456,762	\$3,505,749	\$3,553,835	\$3,600,948	
41		<b>(3) Estimated Total Collections based on growth in Florida Sales Tax Liability</b>									\$3,904,543	\$4,080,247	\$4,259,778	\$4,434,429	\$4,611,806	\$4,787,055	