

Revenue Estimating Conference
Tax Collection Enforcement Diversion Program
August 23, 2018
Executive Summary

The Revenue Estimating Conference convened on August 23, 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 July 2018 for the Tax Collection Enforcement Diversion program. Collections for FY 2017-18 were 2.9% lower than collections in the prior year. Estimated collections for FY 2018-19 were calculated by applying the growth rate for FY 2017-18 to the actual collections in FY 2017-18. Estimated collections for subsequent years were calculated by the same method.

Forecast

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Estimated Collections	\$3,519,514	\$3,417,470	\$3,318,386	\$3,222,174	\$3,128,751

