

**Revenue Estimating Conference**  
**Tax Collection Enforcement Diversion Program**  
**August 22, 2017**  
**Executive Summary (revised August 23, 2017)**

The Revenue Estimating Conference convened on August 22, 2017 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 2017 for the Tax Collection Enforcement Diversion program. Estimated collections for FY 2017-18 were calculated by annualizing the amounts collected in July 2017. 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	\$3,655,123	\$3,712,143	\$3,768,568	\$3,824,342	\$3,879,030	\$3,932,561

	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>August 22, 2017</b>																
3	<b>Estimated Collections Based on Population Growth by County</b>										<b>Estimated Collections Based on Population Growth by County</b>						
4	<b>Circuit</b>		<b>FY 08-09</b>	<b>FY 09-10</b>	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
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	\$492,543.6	\$499,759.7	\$506,691.3	\$513,645.0	\$520,675.2	\$527,720.8
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	\$563,514.0	\$568,262.9	\$572,836.7	\$577,443.7	\$582,105.1	\$586,769.1
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	\$380,941.4	\$386,310.2	\$391,518.8	\$396,709.2	\$401,903.6	\$407,085.6
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	\$598,127.6	\$610,380.5	\$622,592.0	\$634,671.8	\$646,554.5	\$658,233.7
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	\$379,047.0	\$384,370.2	\$389,836.4	\$395,057.4	\$399,908.7	\$404,447.6
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	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	\$854,314.4	\$863,617.1	\$872,541.3	\$881,497.4	\$890,528.8	\$899,519.2
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	\$520,572.8	\$531,640.8	\$542,708.3	\$553,538.2	\$564,021.8	\$574,162.7
13	<b>Statewide</b>	<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>\$3,789,061</b>	<b>\$3,844,341</b>	<b>\$3,898,725</b>	<b>\$3,952,563</b>	<b>\$4,005,698</b>	<b>\$4,057,939</b>
14	*The Key West judicial circuit is no longer participating in the program.																
15																	
16																	
17	<b>Circuit</b>			<b>FY 09-10</b>	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>Estimated Growth Based on Population Growth by County</b>					
18												<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
19	Fourth	Jacksonville (Clay, Duval, Nassau)		37.9%	-13.2%	6.9%	8.8%	-1.0%	-4.8%	-5.7%	-11.2%	1.6%	1.5%	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%	0.9%	0.8%	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%	1.5%	1.4%	1.3%	1.3%	1.3%	1.3%
22	Thirteenth	Tampa (Hillsborough)		91.3%	38.0%	-17.2%	-14.4%	4.4%	-7.0%	-14.0%	-32.6%	2.1%	2.0%	2.0%	1.9%	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%	1.3%	1.4%	1.4%	1.3%	1.2%	1.1%
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%	1.2%	1.1%	1.0%	1.0%	1.0%	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%	2.1%	2.1%	2.1%	2.0%	1.9%	1.8%
27	<b>Statewide</b>	<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>1.5%</b>	<b>1.5%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.3%</b>	<b>1.3%</b>
28																	
29																	
30				<b>FY 09-10</b>	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>						
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%						
36		Growth in Florida State Sales Tax Liability		-3.5%	4.2%	5.1%	6.1%	7.2%	7.7%	5.5%	4.7%	4.4%	4.5%	4.4%	4.3%	4.0%	3.9%
38																	
39		<b>Estimated Total Collections based on growth in Population by County (line 27)</b>										<b>\$3,789,061</b>	<b>\$3,844,341</b>	<b>\$3,898,725</b>	<b>\$3,952,563</b>	<b>\$4,005,698</b>	<b>\$4,057,939</b>
40		<b>Estimated Total Collections based on annualized FY 17-18 actuals and the growth in Population by County (line 27)</b>										\$3,655,123	\$3,712,143	\$3,768,568	\$3,824,342	\$3,879,030	\$3,932,561
41		<b>Estimated Total Collections based on growth in Florida Sales Tax Liability</b>										\$3,897,077	\$4,072,446	\$4,251,633	\$4,434,454	\$4,611,832	\$4,791,693
43																	
44	*At the March 24, 2017 meeting, the Conference adopted a FY 16-17 estimate based on the annualized collections through February 2017. The estimate for subsequent years was calculated by applying population growth by judicial circuit to the FY 16-17 amount.																