

**2021 Regular Session Revenue Estimating Conference  
Impact Conference Results**

Updated Through 07/16/2021

| Chapter Law | Tax Source                                | Page | Date      | Issue   | Bill Number(s)                         | 2021-22         |           |             |        |             |          |         |           |
|-------------|---|------|-----------|---|--|-----------------|-----------|-------------|--------|-------------|----------|---------|-----------|
|             |   |      |           |   |  | General Revenue |           | State Trust |        | Local/Other |          | Total   |           |
|             |   |      |           |   |  | Cash            | Recurr    | Cash        | Recurr | Cash        | Recurr   | Cash    | Recurr    |
| 2021-31     | Ad Valorem                                | 109  | 3/5/2021  | Ad Valorem Expanded Tax Exemption for Nonprofit Homes for the Aged                    | HB571/SB1330                           | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | (11.0)   | 0.0     | (11.0)    |
|             | Ad Valorem                                | 302  | 4/2/2021  | Affordable Housing 100% Discount - REVISED  | Proposed Language                      | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | (22.8)   | 0.0     | (22.8)    |
|             | Ad Valorem                                | 223  | 4/2/2021  | Affordable Housing Exemption  | HB563/SB674                            | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | (**)     | 0.0     | (**)      |
|             | Ad Valorem                                | 114  | 3/5/2021  | Aquaculture   | HB927                                  | 0.0             | 0.0       | 0.0         | 0.0    | (4.6)       | (9.9)    | (4.6)   | (9.9)     |
| 2021-31     | Ad Valorem                                | 276  | 3/26/2021 | Change of Ownership; Calamity and Misfortune  | SB1254                                 | 0.0             | 0.0       | 0.0         | 0.0    | (**)        | (**)     | (**)    | (**)      |
|             | Ad Valorem                                | 137  | 3/12/2021 | Conservation Easements  | HB779/SB1730                           | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | (1.6)    | 0.0     | (1.6)     |
|             | Ad Valorem                                | 307  | 4/2/2021  | Construction Work In Progress - REVISED   | Proposed Language                      | 0.0             | 0.0       | 0.0         | 0.0    | (1.2)       | (1.2)    | (1.2)   | (1.2)     |
| 2021-31     | Ad Valorem                                | 317  | 4/2/2021  | Educational Facilities - s. 212.0602  | Proposed Language                      | 0.0             | 0.0       | 0.0         | 0.0    | (0.6)       | (0.6)    | (0.6)   | (0.6)     |
|             | Ad Valorem                                | 317  | 4/2/2021  | Educational Facilities - 10 Consecutive Years   | Proposed Language                      | 0.0             | 0.0       | 0.0         | 0.0    | (3.8)       | (3.8)    | (3.8)   | (3.8)     |
| 2021-31     | Ad Valorem                                | 365  | 4/9/2021  | Elevated Properties (8)   | CS/HB1379                              | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | 0/(**)   | 0.0     | 0/(**)    |
|             | Ad Valorem                                | 234  | 3/19/2021 | Expanded Tax Exemption for Nonprofit Homes for the Aged                               | CS/HB571                               | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | (0.1)    | 0.0     | (0.1)     |
| HJR         | Ad Valorem                                | 316  | 4/2/2021  | Flood Damage Resistance Assessment Limitation (6)                                     | HJR1377/SJR1182                        | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | 0.0      | 0.0     | 0.0       |
|             | Ad Valorem                                | 238  | 3/19/2021 | Homestead Exemption - Change of Ownership   | HB1519 - Section 1                     | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | (*)      | 0.0     | (*)       |
|             | Ad Valorem                                | 240  | 3/19/2021 | Homestead Exemption - Change of Ownership   | HB1519 - Sections 2-4                  | 0.0             | 0.0       | 0.0         | 0.0    | (**)        | (**)     | (**)    | (**)      |
|             | Ad Valorem                                | 143  | 3/12/2021 | Homestead Exemption for Low Income Seniors  | HB597/SB1256                           | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | +/-      | 0.0     | +/-       |
| 2021-208    | Ad Valorem                                | 446  | 6/14/2021 | Homestead Exemption for Low Income Seniors  | CS/CS/HB597                            | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | +/-      | 0.0     | +/-       |
|             | Ad Valorem                                | 281  | 3/26/2021 | Homestead Exemption for Seniors 65 and Older  | CS/SB1256                              | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | +/-      | 0.0     | +/-       |
| 2021-31     | Ad Valorem                                | 1    | 1/29/2021 | Hospitals Community Benefit Reporting   | SB58/HB6093&6087                       | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | (**)     | (**)    | (**)      |
| 2021-31     | Ad Valorem                                | 382  | 4/16/2021 | House of Worship Educational Property   | Proposed Language                      | 0.0             | 0.0       | 0.0         | 0.0    | (7.6)       | (0.5)    | (7.6)   | (0.5)     |
|             | Ad Valorem                                | 48   | 2/19/2021 | Inventory   | Proposed Language                      | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | (20.4)   | 0.0     | (20.4)    |
|             | Ad Valorem                                | 321  | 4/2/2021  | Motorsports Entertainment Complexes   | Proposed Language                      | 0.0             | 0.0       | 0.0         | 0.0    | (0.6)       | (0.6)    | (0.6)   | (0.6)     |
| 2021-31     | Ad Valorem                                | 248  | 3/19/2021 | Nonprofit Taxation  | HB7061 - Sections 8 and 9              | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | +/- ins. | 0.0     | +/- ins.  |
|             | Ad Valorem                                | 34   | 2/12/2021 | Rental of Homestead Property (3)  | SB132                                  | 0.0             | 0.0       | 0.0         | 0.0    | (20.2)      | (37.4)   | (20.2)  | (37.4)    |
|             | Ad Valorem                                | 3    | 1/29/2021 | School Taxes/Elderly Long Term Residents (1)  | HJR85/SJR156                           | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | 0.0      | 0.0     | 0.0       |
|             | Ad Valorem                                | 5    | 1/29/2021 | School Taxes/Elderly Long Term Residents (2)  | HB87/SB158                             | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | 0/(**)   | 0.0     | 0/(**)    |
| 2021-209    | Ad Valorem                                | 163  | 3/12/2021 | Single Petition for Objection to Assessment   | CS/HB649                               | 0.0             | 0.0       | 0.0         | 0.0    | 0/(**)      | (**)     | 0/(**)  | (**)      |
|             | Ad Valorem                                | 146  | 3/12/2021 | Tangible Personal Property Tax Returns  | HB1037/SB1210                          | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | (3.2)    | 0.0     | (3.2)     |
|             | Ad Valorem                                | 59   | 2/26/2021 | Taxation of Property Used for Agricultural Purposes                                   | SB516                                  | 0.0             | 0.0       | 0.0         | 0.0    | (4.4)       | (9.5)    | (4.4)   | (9.5)     |
|             | Ad Valorem                                | 149  | 3/12/2021 | Valuation of Timeshare Units (5) - REVISED  | HB1007/SB1358                          | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | (164.4)  | 0.0     | (164.4)   |
|             | Ad Valorem                                | 324  | 4/2/2021  | Voluntary Elevation of Residential Property Assessment Limitation (7) - REVISED       | Proposed Language                      | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | (23.3)   | 0.0     | (23.3)    |
|             | Article V Fees                            | 340  | 4/2/2021  | Clerks of Court   | SB382/HB31                             | (*)             | (*)       | 0.0         | 0.0    | *           | *        | 0.0     | 0.0       |
| 2021-116    | Article V Fees                            | 449  | 6/14/2021 | Clerks of the Circuit Court - Appellate Fees  | CS/CS/SB838                            | (*)             | (*)       | 0.0         | 0.0    | *           | *        | 0.0     | 0.0       |
| 2021-116    | Article V Fees                            | 449  | 6/14/2021 | Clerks of the Circuit Court - Clerks of Court Funding                                 | CS/CS/SB838                            | 0.0             | (**)      | 0.0         | **     | 0.0         | **       | 0.0     | 0.0       |
|             | Article V Fees                            | 122  | 3/5/2021  | Clerks of the Circuit Court - Funding   | HB903/SB838                            | 0.0             | (**)      | 0.0         | **     | 0.0         | **       | 0.0     | 0.0       |
|             | Article V Fees                            | 122  | 3/5/2021  | Clerks of the Circuit Court - Payment Plans   | HB903/SB838                            | **              | **        | **          | **     | **          | **       | **      | **        |
| 2021-116    | Article V Fees                            | 449  | 6/14/2021 | Clerks of the Circuit Court - Payment Plans   | CS/CS/SB838                            | **              | **        | **          | **     | **          | **       | **      | **        |
|             | Article V Fees                            | 284  | 3/26/2021 | Court Records of Eviction Proceedings   | HB1193/SB1746                          | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | 0.0      | 0.0     | 0.0       |
| 2021-189    | Article V Fees                            | 287  | 3/26/2021 | Human Trafficking Victim Expunction   | CS/CS/SB1826                           | (*)             | (*)       | 0.0         | 0.0    | (*)         | (*)      | (*)     | (*)       |
|             | Article V Fees                            | 196  | 3/19/2021 | Payments to Clerks of the Circuit Courts - Payment Plan Service Charges               | HB557 - Section 2                      | +/-             | +/-       | +/-         | +/-    | +/-         | +/-      | +/-     | +/-       |
|             | Article V Fees                            | 196  | 3/19/2021 | Payments to Clerks of the Circuit Courts - Payment Plans                              | HB557 - Sections 3-4 and 7             | (**)            | (**)      | (**)        | (**)   | (**)        | (**)     | (**)    | (**)      |
|             | Article V Fees                            | 196  | 3/19/2021 | Payments to Clerks of the Circuit Courts - Suspension Reinstatement Fee - Remove Non- | HB557 - Section 8                      | (**)            | (**)      | (**)        | (**)   | (**)        | (**)     | (**)    | (**)      |
| 2021-5      | Article V Fees                            | 474  | 6/14/2021 | Trust Funds - Redirect of Fees  | SB7056                                 | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | 0.0      | 0.0     | 0.0       |
| 2021-166    | Beverage Taxes and Fees/Sales and Use Tax | 456  | 6/14/2021 | Craft Distilleries  | CS/CS/SB46                             | *               | *         | *           | *      | *           | *        | *       | *         |
| 2021-31     | Cigarette Tax and Surcharge               | 19   | 2/5/2021  | H. Lee Moffitt Cancer Center and Research Institute                                   | HB7061 - Sections 15 and 49            | (11.4)          | (22.9)    | 0.0         | 0.0    | 11.4        | 22.9     | 0.0     | 0.0       |
|             | Corporate Income Tax                      | 250  | 4/16/2021 | 100% Piggyback - Revised  | Proposed Language                      | (264.6)         | (108.3)   | 0.0         | 0.0    | 0.0         | 0.0      | (264.6) | (108.3)   |
|             | Corporate Income Tax                      | 125  | 3/5/2021  | Agriculture and Nutrition   | SB1768 - Section 1                     | (0.2)           | (0.2)     | 0.0         | 0.0    | 0.0         | 0.0      | (0.2)   | (0.2)     |
| 2021-31     | Corporate Income Tax                      | 524  | 6/21/2021 | Brownfield Tax Credit   | HB7061 - Sections 31, 37               | (17.5)          | 0.0       | 0.0         | 0.0    | 0.0         | 0.0      | (17.5)  | 0.0       |
|             | Corporate Income Tax                      | 203  | 3/19/2021 | Capital Investment Tax Credit   | SB1246/HB863                           | (1.7)           | 0.0       | *           | 0.0    | (0.6)       | 0.0      | (2.3)   | 0.0       |
|             | Corporate Income Tax                      | 344  | 4/2/2021  | Interest Expense Limit  | Proposed Language                      | (7.0)           | (42.5)    | 0.0         | 0.0    | 0.0         | 0.0      | (7.0)   | (42.5)    |
|             | Corporate Income Tax                      | 52   | 2/19/2021 | Internship Tax Credit Program   | SB258                                  | (4.4)           | (4.4)     | 0.0         | 0.0    | 0.0         | 0.0      | (4.4)   | (4.4)     |
| 2021-31     | Corporate Income Tax                      | 521  | 6/21/2021 | Internship Tax Credit Program   | HB7061 - Sections 29-30, 34, 51        | (2.5)           | 0.0       | 0.0         | 0.0    | 0.0         | 0.0      | (2.5)   | 0.0       |
| 2021-242    | Corporate Income Tax                      | 504  | 6/14/2021 | Piggyback   | HB7059                                 | (2.2)           | 0.0       | 0.0         | 0.0    | 0.0         | 0.0      | (2.2)   | 0.0       |
|             | Corporate Income Tax                      | 428  | 4/16/2021 | Qualified Improvement Property Partial Decouple                                       | Proposed Amendment to 100% Piggyback P | 176.7           | 25.2      | 0.0         | 0.0    | 0.0         | 0.0      | 176.7   | 25.2      |
|             | Corporate Income Tax/Sales and Use Tax    | 405  | 4/16/2021 | Capital Investment Tax Credit   | CS/CS/SB1390 - Section 2               | 0.0             | (1,119.3) | 0.0         | (*)    | 0.0         | (158.0)  | 0.0     | (1,277.3) |
| 2021-39     | Documentary Stamp Tax                     | 458  | 6/14/2021 | Documentary Stamp Tax Distributions   | SB2512                                 | 6.8             | 6.8       | (6.8)       | (6.8)  | 0.0         | 0.0      | 0.0     | 0.0       |
|             | Documentary Stamp Tax                     | 79   | 2/26/2021 | Exemption on Federal Loans - State of Emergency                                       | CS/SB734 - Section 1                   | 0/(**)          | (**)      | 0/(**)      | (**)   | 0.0         | 0.0      | 0/(**)  | (**)      |
|             | Documentary Stamp Tax                     | 40   | 2/12/2021 | State Funds   | SB510/HB13                             | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | 0.0      | 0.0     | 0.0       |
|             | Documentary Stamp Tax                     | 205  | 3/19/2021 | Taxation of Property Used for Real Property Platforms                                 | HB623 - Proposed Amendment             | (0.1)           | (0.1)     | (0.1)       | (0.1)  | 0.0         | 0.0      | (0.2)   | (0.2)     |
| 2021-31     | Documentary Stamp Tax                     | 55   | 3/26/2021 | Documentary Stamp Tax Exemption   | HB7061 - Section 14                    | (**)            | (**)      | (**)        | (**)   | 0.0         | 0.0      | (**)    | (**)      |

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| Chapter Law | Tax Source                             | Page | Date      | Issue   | Bill Number(s)                               | 2021-22         |           |             |        |             |         |           |           |
|-------------|--|------|-----------|---|--|-----------------|-----------|-------------|--------|-------------|---------|-----------|-----------|
|             |  |      |           |   |  | General Revenue |           | State Trust |        | Local/Other |         | Total     |           |
|             |  |      |           |   |  | Cash            | Recurr    | Cash        | Recurr | Cash        | Recurr  | Cash      | Recurr    |
|             | GR Service Charge                      | 57   | 2/19/2021 | Victims Crime Compensation Trust Fund - GR Service Charge   | HB515/SB1040 - Section 16                    | (0.9)           | (1.2)     | 0.9         | 1.2    | 0.0         | 0.0     | 0.0       | 0.0       |
|             | Highway Safety Fees                    | 196  | 3/19/2021 | Payments to Clerks of the Circuit Courts - Suspension Reinstatement Fee - Remove Non-Driving from 322.245 | HB557 - Section 8                            | (0.3)           | (0.6)     | (0.2)       | (0.3)  | (0.2)       | (0.3)   | (0.7)     | (1.2)     |
| 2021-177    | Highway Safety Fees                    | 12   | 1/29/2021 | Red Light Camera Repeal   | HB6009                                       | (0.6)           | (58.1)    | (0.1)       | (11.4) | (0.7)       | (68.6)  | (1.4)     | (138.1)   |
|             | Highway Safety Fees                    | 577  | 7/16/2021 | Specialty and Special License Plates  | CS/CS/SB676                                  | 0/**            | 0/**      | 0/**        | 0/**   | 0/**        | 0/**    | 0/**      | 0/**      |
|             | Insurance Premium Tax                  | 211  | 3/19/2021 | Florida Small Manufacturing Business Recovery Act   | SB1444/HB1161                                | 0.0             | (16.0)    | 0.0         | 0.0    | 0.0         | 0.0     | 0.0       | (16.0)    |
| 2021-43     | Lawton Chiles Endowment Fund           | 580  | 7/16/2021 | Termination of the Lawton Chiles Endowment Fund   | HB5011                                       | 0.0             | 0.0       | (9.0)       | 0.0    | 0.0         | 0.0     | (9.0)     | 0.0       |
| 2021-24     | Local Taxes and Fees                   | 540  | 6/21/2021 | Broadband Internet Infrastructure   | CS/CS/HB1239                                 | 0.0             | 0.0       | 0.0         | 0.0    | (**)        | 0.0     | (**)      | 0.0       |
| 2021-179    | Local Taxes and Fees                   | 537  | 6/21/2021 | CUP Impact – Water Management Districts   | CS/CS/SB912                                  | 0.0             | 0.0       | 0.0         | 0.0    | 0/(*)       | (*)     | 0/(*)     | (*)       |
|             | Local Taxes and Fees                   | 173  | 3/12/2021 | Impact Fees   | Proposed Language                            | 0.0             | 0.0       | 0.0         | 0.0    | (**)        | (**)    | (**)      | (**)      |
| 2021-63     | Local Taxes and Fees                   | 525  | 6/21/2021 | Impact Fees   | CS/CS/CS/HB337                               | 0.0             | 0.0       | 0.0         | 0.0    | (**)        | (**)    | (**)      | (**)      |
| 2021-179    | Local Taxes and Fees                   | 537  | 6/21/2021 | Land Use and Development Agreements and Permits   | CS/CS/SB912                                  | 0.0             | 0.0       | 0.0         | 0.0    | +/-         | (**)    | +/-       | (**)      |
| 2021-2      | Local Taxes and Fees                   | 26   | 2/12/2021 | Local Discretionary Surtax - Removal of Exemption in Section 212.0596 (6), F.S                            | CS/CS/SB50 Section 5                         | 0.0             | 0.0       | 0.0         | 0.0    | 43.2        | 47.1    | 43.2      | 47.1      |
| 2021-214    | Local Taxes and Fees                   | 532  | 6/21/2021 | Preemption of Local Occupational Licensing  | HB735  | 0.0             | 0.0       | 0.0         | 0.0    | (**)        | (**)    | (**)      | (**)      |
|             | Not Applicable                         | 161  | 3/12/2021 | Tax Refund Program for Qualified Target Industry Businesses   | SB982/HB6071                                 | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | 0.0     | 0.0       | 0.0       |
| 2021-212    | Other Taxes and Fees                   | 465  | 6/14/2021 | Building Inspections  | CS/CS/HB667                                  | (**)            | (**)      | (**)        | (**)   | (**)        | (**)    | (**)      | (**)      |
| 2021-104    | Other Taxes and Fees                   | 535  | 6/21/2021 | Consumer Protection   | CS/CS/SB1598                                 | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | 0.0     | 0.0       | 0.0       |
| 2021-211    | Other Taxes and Fees                   | 469  | 6/14/2021 | Cottage Food Operations   | CS/HB663                                     | (**)            | (**)      | (**)        | (**)   | 0.0         | 0.0     | (**)      | (**)      |
| 2021-135    | Other Taxes and Fees                   | 584  | 7/16/2021 | Department of Business and Professional Regulation  | CS/CS/SB1966 - Section 4                     | (*)             | (*)       | (0.1)       | (0.1)  | 0.0         | 0.0     | (0.1)     | (0.1)     |
| 2021-135    | Other Taxes and Fees                   | 584  | 7/16/2021 | Department of Business and Professional Regulation  | CS/CS/SB1966 - Section 7                     | (*)             | (*)       | (*)         | (*)    | 0.0         | 0.0     | (*)       | (*)       |
| 2021-54     | Other Taxes and Fees                   | 472  | 6/14/2021 | FWC Trust Funds   | SB524  | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | 0.0     | 0.0       | 0.0       |
| 2021-3      | Other Taxes and Fees                   | 463  | 6/14/2021 | State Agency Law Enforcement Radio System   | SB2510                                       | 0.3             | 0.3       | 3.6         | 3.9    | 3.9         | 4.2     | 7.8       | 8.4       |
|             | Other Taxes and Fees                   | 153  | 3/12/2021 | State Park Fee Discounts  | HB399/SB1262                                 | (*)             | (*)       | (0.6)       | (0.6)  | (*)         | (*)     | (0.6)     | (0.6)     |
| 2021-5      | Other Taxes and Fees                   | 474  | 6/14/2021 | Trust Funds - Redirect of Fees  | SB7056                                       | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | 0.0     | 0.0       | 0.0       |
| 2021-5      | Other Taxes and Fees                   | 474  | 6/14/2021 | Trust Funds - Termination of Trust Funds  | SB7056                                       | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | 0.0     | 0.0       | 0.0       |
| 2021-2      | Reemployment Assistance Tax            | 493  | 6/14/2021 | Reemployment Assistance Tax Contribution Rates (10)   | CS/CS/SB50 Section 16                        | 0.0             | 0.0       | #####       | 0.0    | 0.0         | 0.0     | (1,306.5) | 0.0       |
| 2021-175    | Rental Car Surcharge                   | 478  | 6/14/2021 | Car Sharing Services  | CS/CS/SB566                                  | 0.1             | 0.2       | 0.7         | 2.2    | 0.0         | 0.0     | 0.8       | 2.4       |
|             | Rental Car Surcharge                   | 348  | 4/2/2021  | Rental Car Companies \$1 if Less than 24 Hours  | CS/SB566                                     | (*)             | (0.1)     | (0.3)       | (0.8)  | 0.0         | 0.0     | (0.3)     | (0.9)     |
|             | Rental Car Surcharge/Sales and Use Tax | 290  | 3/26/2021 | Motor Vehicle Rentals - REVISED   | HB365  | **              | **        | **          | **     | **          | **      | **        | **        |
|             | Sales and Use Tax                      | 293  | 3/26/2021 | Aircraft Sales Tax Repeal   | HB6047/SB842                                 | (22.8)          | (24.9)    | (*)         | (*)    | (6.9)       | (7.5)   | (29.7)    | (32.4)    |
| 2021-31     | Sales and Use Tax                      | 542  | 6/21/2021 | Back to School Holiday  | HB7061 - Section 43                          | (53.4)          | 0.0       | (*)         | 0.0    | (16.0)      | 0.0     | (69.4)    | 0.0       |
|             | Sales and Use Tax                      | 387  | 4/16/2021 | Back to School Sales Tax Holiday - Computer's First \$1000  | Proposed Language                            | (44.9)          | 0.0       | (*)         | 0.0    | (13.5)      | 0.0     | (58.4)    | 0.0       |
|             | Sales and Use Tax                      | 410  | 4/16/2021 | Back to School Sales Tax Holiday - Governor   | Proposed Language                            | (43.4)          | 0.0       | (*)         | 0.0    | (13.0)      | 0.0     | (56.4)    | 0.0       |
|             | Sales and Use Tax                      | 67   | 2/26/2021 | Back-to-school Holiday  | SB598  | (51.5)          | 0.0       | (*)         | 0.0    | (15.5)      | 0.0     | (67.0)    | 0.0       |
|             | Sales and Use Tax                      | 74   | 2/26/2021 | Business Tax Rent Reduction   | Proposed Language                            | (281.2)         | (287.2)   | (*)         | (*)    | (36.4)      | (37.1)  | (317.6)   | (324.3)   |
|             | Sales and Use Tax                      | 348  | 4/2/2021  | Car Sharing Services  | CS/SB566                                     | **              | **        | **          | **     | **          | **      | **        | **        |
| 2021-175    | Sales and Use Tax                      | 478  | 6/14/2021 | Car Sharing Services  | CS/CS/SB566                                  | 4.5             | 10.9      | *           | *      | 1.4         | 3.3     | 5.9       | 14.2      |
| 2021-2      | Sales and Use Tax                      | 486  | 6/14/2021 | Commercial Rent Reduction to 2%   | CS/CS/SB50 Section 14                        | 0.0             | (1,004.9) | 0.0         | (0.1)  | 0.0         | (130.2) | 0.0       | (1,135.2) |
|             | Sales and Use Tax                      | 214  | 3/19/2021 | CST Equipment Exemption   | HB1239/SB1592 - Proposed Language            | (75.0)          | (81.8)    | (*)         | (*)    | (22.5)      | (24.6)  | (97.5)    | (106.4)   |
| 2021-31     | Sales and Use Tax                      | 354  | 4/2/2021  | Data Center Extension   | Proposed Language                            | 0.0             | (1.1)     | 0.0         | (*)    | 0.0         | (0.3)   | 0.0       | (1.4)     |
| 2021-31     | Sales and Use Tax                      | 550  | 6/21/2021 | Disaster Preparedness Holiday   | HB7061 - Section 44                          | (8.1)           | 0.0       | (*)         | 0.0    | (2.4)       | 0.0     | (10.5)    | 0.0       |
|             | Sales and Use Tax                      | 362  | 4/16/2021 | Electric Vehicle Sales Tax Holiday - Revised  | HB7061 - Sections 16, 24, 29, 30, 32, 33, 38 | (9.3)           | 0.0       | (*)         | 0.0    | (1.4)       | 0.0     | (10.7)    | 0.0       |
| 2021-31     | Sales and Use Tax                      | 555  | 6/21/2021 | Freedom Week - Recreation Sales Tax Holiday   | HB7061 - Section 45                          | (41.4)          | 0.0       | (*)         | 0.0    | (12.4)      | 0.0     | (53.8)    | 0.0       |
|             | Sales and Use Tax                      | 431  | 4/23/2021 | Freedom Week Sales Tax Holiday  | Proposed Language                            | 35.7            | 0.0       | *           | 0.0    | 10.7        | 0.0     | 46.4      | 0.0       |
| 2021-31     | Sales and Use Tax                      | 15   | 1/29/2021 | Independent Living Items Sales Tax Exemption  | HB7061 - Section 21                          | (1.2)           | (2.9)     | (*)         | (*)    | (0.4)       | (0.9)   | (1.6)     | (3.8)     |
|             | Sales and Use Tax                      | 417  | 4/16/2021 | Leased Vehicles   | Proposed Language                            | 8.7             | (0.8)     | *           | (*)    | 2.6         | (0.2)   | 11.3      | (1.0)     |
| 2021-2      | Sales and Use Tax                      | 22   | 2/12/2021 | Marketplace Sales   | CS/CS/SB50 Sections 2-6, 8-9, 12             | 887.8           | 968.5     | 0.0         | 0.0    | 169.9       | 185.3   | 1,057.7   | 1,153.8   |
|             | Sales and Use Tax                      | 423  | 4/16/2021 | Movie Theater Collection Allowance  | Proposed Language                            | (0.5)           | 0.0       | (*)         | 0.0    | (0.2)       | 0.0     | (0.7)     | 0.0       |
|             | Sales and Use Tax                      | 399  | 4/16/2021 | Recreation Sales Tax Holiday  | Proposed Language - Section 36               | (33.7)          | 0.0       | (*)         | 0.0    | (10.1)      | 0.0     | (43.8)    | 0.0       |
| 2021-2      | Sales and Use Tax                      | 82   | 2/26/2021 | Remote Sales/Purchase – Prospective Treatment   | CS/CS/SB50 Sections 24-25                    | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | 0.0     | 0.0       | 0.0       |
| 2021-2      | Sales and Use Tax                      | 26   | 2/12/2021 | Remote Sellers  | CS/CS/SB50 Sections 2-3, 4-5, 8-9            | 85.8            | 111.2     | *           | *      | 16.4        | 21.3    | 102.2     | 132.5     |
| 2021-31     | Sales and Use Tax                      | 568  | 6/21/2021 | Repeal of Sports Development Program  | HB7061 - Sections 25-26, 28 35-36, 39, 46    | 0.0             | 0.0       | 0.0         | 0.0    | 0.0         | 0.0     | 0.0       | 0.0       |
|             | Sales and Use Tax                      | 377  | 4/9/2021  | Restaurant Collection Allowance   | Proposed Language                            | (24.9)          | 0.0       | (*)         | 0.0    | (7.4)       | 0.0     | (32.3)    | 0.0       |
| 2021-2      | Sales and Use Tax                      | 128  | 3/5/2021  | Rounding  | CS/CS/SB50 - Sections 3, 11, 18-19           | (16.2)          | (17.6)    | (*)         | (*)    | (4.8)       | (5.3)   | (21.0)    | (22.9)    |
| 2021-31     | Sales and Use Tax                      | 297  | 3/26/2021 | Sales Tax Absorption  | HB7061 - Sections 19 and 23                  | (**)            | (**)      | (**)        | (**)   | (**)        | (**)    | (**)      | (**)      |
| 2021-2      | Sales and Use Tax                      | 493  | 6/14/2021 | Sales Tax Distributions to UC Trust Fund  | CS/CS/SB50 Section 13                        | (506.6)         | 0.0       | 506.6       | 0.0    | 0.0         | 0.0     | 0.0       | 0.0       |
|             | Sales and Use Tax                      | 41   | 2/12/2021 | Sales Tax Holiday for Disaster Preparedness   | SB734  | (20.0)          | 0.0       | (*)         | 0.0    | (6.0)       | 0.0     | (26.0)    | 0.0       |
|             | Sales and Use Tax                      | 394  | 4/16/2021 | Sales Tax Holiday for Disaster Preparedness - Governor  | Proposed Language                            | (6.0)           | 0.0       | (*)         | 0.0    | (1.8)       | 0.0     | (7.8)     | 0.0       |
|             | Sales and Use Tax                      | 220  | 3/19/2021 | Small Business Saturday Sales Tax Holiday   | CS/SB302                                     | (32.8)          | 0.0       | (*)         | 0.0    | (9.9)       | 0.0     | (42.7)    | 0.0       |

**2021 Regular Session Revenue Estimating Conference  
Impact Conference Results**

Updated Through 07/16/2021

| Chapter Law | Tax Source                      | Page | Date      | Issue  | Bill Number(s)                               | 2021-22         |        |             |        |             |        |         |        |
|-------------|---------------------------------|------|-----------|--|--|-----------------|--------|-------------|--------|-------------|--------|---------|--------|
|             |                                 |      |           |  |  | General Revenue |        | State Trust |        | Local/Other |        | Total   |        |
|             |                                 |      |           |  |  | Cash            | Recurr | Cash        | Recurr | Cash        | Recurr | Cash    | Recurr |
| 2021-78     | Sales and Use Tax               | 337  | 4/2/2021  | Tax Collection Enforcement Diversion Program                           | SB794  | (0.7)           | (0.7)  | (*)         | (*)    | (0.1)       | (0.1)  | (0.8)   | (0.8)  |
|             | Sales and Use Tax               | 155  | 3/12/2021 | Tax Exemption for Diapers and Incontinence Products                    | SB806  | (20.9)          | (50.1) | (*)         | (*)    | (6.3)       | (15.1) | (27.2)  | (65.2) |
|             | Sales and Use Tax               | 80   | 2/26/2021 | Vacation Rentals - Advertising Platforms                               | CS/SB522                                     | 0.0             | 0.0    | 0.0         | 0.0    | 0.0         | 0.0    | 0.0     | 0.0    |
|             | Transportation                  | 158  | 3/12/2021 | Broadband Opportunity Program Trust Fund Shift                         | CS/HB753                                     | 5.1             | 5.3    | (5.1)       | (5.3)  | 0.0         | 0.0    | 0.0     | 0.0    |
| 2021-232    | Tuition and Fees                | 570  | 6/21/2021 | Higher Education Fee Waivers   | CS/HB1261                                    | 0.0             | 0.0    | 0.0         | 0.0    | (0.9)       | (4.4)  | (0.9)   | (4.4)  |
| 2021-144    | Unclaimed Property              | 484  | 6/14/2021 | Disposition of Unclaimed Property                                      | CS/HB425                                     | 0.0             | 0.0    | (4.4)       | +/-    | +/-         | 0.0    | (4.4)   | +/-    |
| 2021-31     | Various Taxes and Fees          | 83   | 2/26/2021 | Department of Revenue Legislative Concepts - General Tax               | HB7061 - Sections 23, 22, 50, 17, 18, 27, 51 | 0.0             | 0.0    | 0.0         | 0.0    | 0.0         | 0/(*)  | 0.0     | 0/(*)  |
| 2021-193    | Various Taxes and Fees          | 518  | 6/21/2021 | Home Book Delivery for Elementary Students                             | CS/CS/HB3                                    | (10.0)          | (50.0) | 0.0         | 0.0    | 0.0         | 0.0    | (10.0)  | (50.0) |
| 2021-2      | Various Taxes and Fees          | 93   | 2/26/2021 | Remote Sellers - Taxes and Fees Other Than Sales Tax                   | CS/CS/SB50 - Section 7                       | *               | 0.3    | 0.3         | 3.3    | 0.0         | 0.0    | 0.3     | 3.6    |
|             | Various Taxes and Fees          | 96   | 3/3/2021  | Scholarship Consolidation and Trust Fund Creation (4)                  | Proposed Language                            | 0.0             | 0.0    | 829.9       | 829.9  | 0.0         | 0.0    | 829.9   | 829.9  |
|             | Various Taxes and Fees          | 135  | 3/5/2021  | SFO Transfer Eligible Contributions by August 1                        | Proposed Language                            | 0.0             | 0.0    | **          | 0.0    | 0.0         | 0.0    | **      | 0.0    |
| 2021-31     | Various Taxes and Fees          | 360  | 4/2/2021  | Strong Families Tax Credit   | CS/SB908                                     | (5.0)           | (5.0)  | 0.0         | 0.0    | 0.0         | 0.0    | (5.0)   | (5.0)  |
| 2021-162    | Worker's Compensation Insurance | 575  | 6/21/2021 | Educational Opportunities Leading to Employment                        | CS/CS/SB366 - Section 2                      | 0.0             | 0.0    | 0.0         | 0.0    | 0.0         | 0/*    | 0.0     | 0/*    |
|             | Not Applicable                  | 161  | 3/12/2021 | Tax Refund Program for Qualified Target Industry Businesses            | SB982/HB6071                                 | 0.0             | 0.0    | 0.0         | 0.0    | 0.0         | 0.0    | 0.0     | 0.0    |
| 2021-2      | General Revenue Outlook         | 490  | 6/14/2021 | General Revenue Refunds for Employment Assistance Tax Overpayments (9) | CS/CS/SB50 Sections 15-17                    | (173.7)         | 0.0    | 0.0         | 0.0    | 0.0         | 0.0    | (173.7) | 0.0    |

(1) The Conference adopted a zero impact since this is a joint resolution proposing an amendment to be submitted to the voters which is not self-executing.

(2) The impact of the implementing bill to the constitutional amendment is zero/negative indeterminate due to the requirement for a statewide referendum. If the constitutional amendment does not pass, the impact is zero. If approved, the Conference adopted the following impact:

|         | School |           | Non-School |           | Total Local/Other |           |
|---------|--------|-----------|------------|-----------|-------------------|-----------|
|         | Cash   | Recurring | Cash       | Recurring | Cash              | Recurring |
| 2021-22 | 0.0    | (51.1)    | 0.0        | 0.0       | 0.0               | (51.1)    |
| 2022-23 | 0.0    | (51.1)    | 0.0        | 0.0       | 0.0               | (51.1)    |
| 2023-24 | (9.7)  | (51.1)    | 0.0        | 0.0       | (9.7)             | (51.1)    |
| 2024-25 | (18.5) | (51.1)    | 0.0        | 0.0       | (18.5)            | (51.1)    |
| 2025-26 | (28.3) | (51.1)    | 0.0        | 0.0       | (28.3)            | (51.1)    |

(3) At a minimum, the REC expects the middle estimate to occur based on the analysis provided. The Conference believes that substantial behavioral changes are likely to occur, particularly by part-time residents and property owners undertaking new construction/substantial renovations. As a result, the adopted impact may only be a small portion of the total impact.

(4) - The Conference adopted this estimate as an at least as number.

(5) - The Conference adopted the high estimate as the minimum impact of the bill, but notes that the impact is likely larger.

(6) - The Conference adopted a zero impact since each bill is a joint resolution proposing a constitutional amendment to be submitted to the voters which is not self-executing.

(7) - The impact of the implementing bill to the constitutional amendment is zero/negative indeterminate due to the requirement for a statewide referendum.   
If the constitutional amendment does not pass, the impact is zero.  
If approved, the Conference adopted the following impact (middle):

**2021 Regular Session Revenue Estimating Conference  
Impact Conference Results**

Updated Through 07/16/2021

| Chapter Law | Tax Source | Page | Date | Issue | Bill Number(s) | 2021-22         |        |             |        |             |        |       |        |
|-------------|------------|------|------|-------|----------------|-----------------|--------|-------------|--------|-------------|--------|-------|--------|
|             |            |      |      |       |                | General Revenue |        | State Trust |        | Local/Other |        | Total |        |
|             |            |      |      |       |                | Cash            | Recurr | Cash        | Recurr | Cash        | Recurr | Cash  | Recurr |

|         | School |           | Non-School |           | Total Local/Other |           |
|---------|--------|-----------|------------|-----------|-------------------|-----------|
|         | Cash   | Recurring | Cash       | Recurring | Cash              | Recurring |
| 2021-22 | 0.0    | (8.7)     | 0.0        | (14.6)    | 0.0               | (23.3)    |
| 2022-23 | 0.0    | (8.7)     | 0.0        | (14.6)    | 0.0               | (23.3)    |
| 2023-24 | (2.0)  | (8.7)     | (3.4)      | (14.6)    | (5.4)             | (23.3)    |
| 2024-25 | (4.1)  | (8.7)     | (7.0)      | (14.6)    | (11.1)            | (23.3)    |
| 2025-26 | (6.4)  | (8.7)     | (10.7)     | (14.6)    | (17.1)            | (23.3)    |

(8) - The impact of the implementing bill to the constitutional amendment is zero/negative indeterminate due to the requirement for a statewide referendum. □  
If the constitutional amendment does not pass, the impact is zero.  
If approved, the Conference adopted the following impact:

|         | School |           | Non-School |           | Total Local/Other |           |
|---------|--------|-----------|------------|-----------|-------------------|-----------|
|         | Cash   | Recurring | Cash       | Recurring | Cash              | Recurring |
| 2021-22 | 0.0    | (9.4)     | 0.0        | (15.7)    | 0.0               | (25.1)    |
| 2022-23 | 0.0    | (9.4)     | 0.0        | (15.7)    | 0.0               | (25.1)    |
| 2023-24 | (2.2)  | (9.4)     | (3.7)      | (15.7)    | (5.8)             | (25.1)    |
| 2024-25 | (4.5)  | (9.4)     | (7.5)      | (15.7)    | (12.0)            | (25.1)    |
| 2025-26 | (6.9)  | (9.4)     | (11.5)     | (15.7)    | (18.4)            | (25.1)    |

(9) - This is a General Revenue Outlook issue. The impact to General Revenue is (\$293.2m) in the current fiscal year (FY 2020-21) and (\$173.7m) in FY 2021-22.

(10) - There is a current year impact of (\$480.3m) to Trust Fund.

Insignificant positive (less than \$50,000) \*

Insignificant negative (less than \$50,000) (\*)

Indeterminate positive \*\*

Indeterminate negative (\*\*)

Insignificant positive or zero 0/\*

Insignificant negative or zero 0/(\*)

Indeterminate positive or zero 0/\*\*

Indeterminate negative or zero 0/(\*\*)

Indeterminate positive or negative +/-

Insignificant positive or negative +/- ins.

Figures in bold type have been updated since the previous version of the table.