

**Impact Conference Results and Post-Session Estimates of Passed Bills
2003 Regular and Special Sessions**

						<u>2003-04</u>							
Chapter Law	Tax Source	Page	Date	Issue	Bill Number(s)	<u>General Revenue</u>		<u>State Trust</u>		<u>Local Trust</u>		<u>Total</u>	
						Cash	Recurr	Cash	Recurr	Cash	Recurr	Cash	Recurr
2003-284	Ad Valorem	10	2/14/2003	Cisterns	HB107	0.0	0.0	0.0	0.0	0.0	(0.2)	0.0	(0.2)
	Ad Valorem	211	4/25/2003	Deed Application Fee	H1721	0.0	0.0	0.0	0.0	0.8	0.9	0.8	0.9
	Ad Valorem	123	4/4/2003	Disabled Persons	HB145/SB2232	0.0	0.0	0.0	0.0	0.0	(12.8)	0.0	(12.8)
2003-12	Ad Valorem			Everglades bill/property tax	S0626					**	**	**	**
	Ad Valorem	11	2/14/2003	Homestead Exemption		0.0	0.0	0.0	0.0	0.0	131.7	0.0	131.7
	Ad Valorem	13	2/14/2003	Partial Year Assessments		0.0	0.0	0.0	0.0	0.0	310.7	0.0	310.7
	Ad Valorem	125	4/4/2003	Seniors w/income < \$20K, freezes assessment (8)	HJR737	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
	Ad Valorem	6	2/14/2003	Substantially Complete, Real Property		0.0	0.0	0.0	0.0	0.0	105.1	0.0	105.1
	Ad Valorem	6	2/14/2003	Substantially Complete, Tangible Personal Property		0.0	0.0	0.0	0.0	0.0	6.4	0.0	6.4
	Ad Valorem	15	2/14/2003	Surviving spouse of ex-military	HB061/HB053	0.0	0.0	0.0	0.0	0.0	(1.4)	0.0	(1.4)
	Ad Valorem	118	4/4/2003	Veterans' Organizations	SB1106	0.0	0.0	0.0	0.0	0.0	(0.1)	0.0	(0.1)
	Agricultural Fees	81	3/28/2003	Nitrogen and Phosphorous Fertilizer Fee--Reauthorization	CS/SB1644	0.0	0.0	0.5	1.2	0.0	0.0	0.5	1.2
	Bail Bonds	36	2/28/2003	2% Surcharge on Face Value		1.2	1.4	16.5	17.9	0.0	0.0	17.7	19.3
2003-254	Communications Services Tax	192	4/18/2003	Bundling	PCB BR 03-07	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
	Communications Services Tax	86	3/28/2003	Exemption for homes for the aged	S1176	(0.1)	(0.1)	(*)	(*)	(*)	(*)	(0.1)	(0.1)
	Communications Services Tax	198	4/18/2003	Internal radio communications--non-profit	Amendment	(0.2)	(0.2)	(*)	(*)	(0.1)	(0.1)	(0.3)	(0.3)
2003-254	Communications Services Tax	89	3/28/2003	Sourcing rule for third number/calling card calls	S1176	**	**	**	**	**	**	**	**
	Communications Services Tax	122	4/4/2003	Substitute Communication Systems	Amendment	(1.0)	(1.0)	(0.4)	(0.5)	(0.9)	(1.0)	(2.3)	(2.5)
2003-254	Communications Services Tax			Various penalties	S1176	**	**	**	**	**	**	**	
2003-270	Corporate Income Tax	156	4/11/2003	3 year carry forward for credits	HB703 Amendment	(2.0)	0.0	0.0	0.0	0.0	0.0	(2.0)	0.0
	Corporate Income Tax	95	3/28/2003	Capital investment tax credit	H0691	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0	(1.0)
	Corporate Income Tax	103	3/28/2003	Credit for Employing Qualified Target Groups	SB2382/HB1173	(84.7)	(110.1)	0.0	0.0	0.0	0.0	(84.7)	(110.1)
2003-173	Corporate Income Tax	253	5/12/2003	Federal Bonus Depreciation--Decouple	CS/SB1176	102.4	0.0	0.0	0.0	0.0	0.0	102.4	0.0
	Corporate income tax			Hazardous waste tax credit carryforwar	H1123	(**)	(**)					(**)	(**)
2003-173	Corporate Income Tax	119	4/4/2003	Health Care Insurance, Small Businesses, \$1000 credit	HB447	(0.9)	(0.7)	0.0	0.0	0.0	0.0	(0.9)	(0.7)
2003-391	Corporate Income Tax	157	4/11/2003	Index scholarship amounts to CPI	HB703	(61.8)	(58.8)	0.0	0.0	0.0	0.0	(61.8)	(58.8)
	Corporate Income Tax	248	5/9/2003	SFO Credits--Increase cap to \$88 million	S030A	(46.9)	(36.1)	0.0	0.0	0.0	0.0	(46.9)	(36.1)
	Corporate Income Tax	49	3/21/2003	SFO Credits--increase to \$75 million	SB2062	(30.6)	(23.5)	0.0	0.0	0.0	0.0	(30.6)	(23.5)
2003-395	Corporate income tax			Tax amnesty	S018A	23.9	8.0					23.9	8.0
	Corporate/Insurance Premium	101	3/28/2003	Qualified Target Industry, project exporting at least 50% of its products or services outside the state	HB809/SB2252	(0.5)	(7.9)	0.0	0.0	0.0	0.0	(0.5)	(7.9)
2003-401	Corporation filing fees			Repeal Corporations TF	S016A	21.6	22.1	(21.6)	(22.1)			0.0	0.0
	CST & Gross Receipts Tax	41	3/7/2003	Revenue Shift	SB1436	(21.7)	(52.1)	20.0	48.0	1.7	4.1	0.0	0.0
	Documentary Stamp Tax	225	5/9/2003	Cap Doc Stamp TF Distributions at 90% of 03-04 Estimates	SB1176/HB1907	0.0	58.7	0.0	(58.7)	0.0	0.0	0.0	0.0
2003-397	Documentary Stamp Tax	199	4/18/2003	Federal Government Farm Loans	Amendment	(0.3)	(0.3)	(0.2)	(0.2)	0.0	0.0	(0.5)	(0.5)
	Documentary Stamp Tax			Florida Everglades Restoration bonds - 1st series	S002A	8.9	8.9	(8.9)	(8.9)			0.0	0.0

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2003-397	Documentary Stamp Tax			Florida Forever Bond Sale - 4th series	S002A	(3.3)	(17.5)	3.3	17.5			0.0	0.0
2003-397	Documentary Stamp Tax			Florida Preservation 2000 TF - Sections 31, 32	S002A	(12.4)	(12.4)	12.4	12.4			0.0	0.0
	Documentary Stamp Tax	131	4/4/2003	Rural Lands Protection Bond Program (9)	HB1101/SB728	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Documentary Stamp Tax	50	3/21/2003	Statewide Impact Fee (4)	SB1022	0.0	0.0	0.0	0.0	**	**	**	**
2003-410	Driver's license fees			Drivers' licenses/I.D. card renewal fee changes	S026A	**	**	8.1	10.8			8.1	10.8
	GR Interest Earnings	237	5/9/2003	Permanent Redirect of Interest Earnings from selected TF's to GR	SB2502HB1791	21.5	21.5	(21.5)	(21.5)	0.0	0.0	0.0	0.0
	GR Interest Earnings	148	4/4/2003	Redirect Interest Earnings from selected trust funds to GR	SB2502	21.5	0.0	(21.5)	0.0	0.0	0.0	0.0	0.0
2003-151	GR Service Charge	137	4/4/2003	Change amount charged to various trust funds	SB2502	2.1	0.0	(2.1)	0.0	0.0	0.0	0.0	0.0
2003-263	GR Service Charge			Game and fish license increase	S2388	0.1	0.1					0.1	0.1
	GR Service Charge			Mobile home license surcharge	S1944	0.1	0.1					0.1	0.1
	GR Service Charge	229	5/9/2003	Permanent Change in Service Charge for Various Trust Funds	SB2502/HB1791	2.1	2.1	(2.1)	(2.1)	0.0	0.0	0.0	0.0
2003-147	GR Service Charge			Reauthorization of fertilizer fees	S1644	*	0.1					*	0.1
2003-401	GR Service Charge			Repeal Corporations TF		(8.3)	(8.3)					(8.3)	(8.3)
2003-400	GR Service Charge			Service charge increase	S008A	2.1	2.1	(2.1)	(2.1)			0.0	0.0
2003-73	GR Service Charge			Specialty tag/Arts	S1954	(*)	(0.1)					(*)	(0.1)
2003-114	GR Service Charge			Victims of sexual battery \$151 fee/\$150 to TF \$1 to clerk	S0144	0.1	0.1					0.1	0.1
	GR Service Charge & DOR Admin costs	203	4/18/2003	Fuel Taxes	CS/HB929	(123.9)	(34.3)	113.5	23.9	10.4	10.4	0.0	0.0
	Gross Receipts Tax	257	5/16/2003	Imported Natural Gas--Amnesty		0.0	0.0	(1.5)	0.0	0.0	0.0	(1.5)	0.0
2003-17	Gross Receipts Tax	257	5/16/2003	Imported Natural Gas--Use tax and index-based tax		0.0	0.0	1.4	5.4	0.0	0.0	1.4	5.4
	Gross Receipts Tax			Manufactured gas	S1430			(0.6)	(0.6)			(0.6)	(0.6)
	Gross Receipts Tax	33	2/28/2003	Out-of-State Natural Gas Purchases	SFT PCB 1	0.0	0.0	19.2	25.5	0.0	0.0	19.2	25.5
	Gross Receipts Tax (2)	27	2/21/2003	Manufactured Gas	HB329	0.0	0.0	(**)	(0.6)	0.0	(**)	0.0	(0.6)
2003-281	Insurance Premium Tax	163	4/11/2003	CAPCOs (10)	HB1803	0.0	(15.0)	0.0	0.0	0.0	0.0	0.0	(15.0)
2003-395	Insurance premium tax			Insurance/MGA fee	H0513			repealed by S0040A					
	Insurance Premium Tax	31	2/28/2003	Redistribute surplus lines	S018A	35.0	35.0	(35.0)	(35.0)	0.0	0.0	0.0	0.0
2003-254	Insurance Premium Tax	52	3/21/2003	Retaliatory Tax	HB793/SB2484	(1.9)	(3.7)	0.0	0.0	0.0	0.0	(1.9)	(3.7)
	Insurance Premium Tax	120	4/4/2003	Salary Tax Credit for Service Company	S1176	(3.1)	(2.0)	0.0	0.0	0.0	0.0	(3.1)	(2.0)
	Intangibles Tax	255	5/16/2003	Delay increase in exemption amounts by one year		118.5	0.0	0.0	0.0	0.0	0.0	118.5	0.0
	Intangibles Tax	17	2/14/2003	School Impact Fee Replacement	SB224	(185.5)	(185.5)	0.0	0.0	185.5	185.5	0.0	0.0
2003-400	Interest earnings			Redirect interest earnings to GR	S0008A	21.5	21.5	(21.5)	(21.5)			0.0	0.0
	Local Option Gas Tax (1)	1	2/7/2003	Allow counties to Index to Consumer Price Index		0.0	0.0	**	**	**	**	**	**
	Local Option Taxes	17	2/14/2003	School Impact Fee Replacement	SB224	0.0	0.0	0.0	0.0	**	**	**	**

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2003-406	Lottery	227	5/9/2003	1 % Increase in EETF Distribution from On-line Games (13)	S028A	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2003-254	Motor fuel taxes			Expands use of local option fuel taxes	S1176								
2003-156	Motor fuel taxes			Fuel tax collection trust fund redistribution	S2586								
2003-254	Motor fuel taxes			Proration for carriers in business less than 1 yr	S1176			(*)	(*)	(*)	(*)	(*)	(*)
2003-254	Motor fuel taxes			Various penalties	S1176			**	**			**	**
2003-182	Other Taxes and Fees	182	4/18/2003	911 Fees--Prepaid Wireless Service	H1307	0.0	0.0	0.0	0.0	10.0	12.0	10.0	12.0
2003-21	Other taxes and fees			Abandoned property/insur. company demutualization	S2680			62.7	0.0			62.7	0.0
2003-281	Other taxes and fees			Abandoned property/insur. company demutualization	H0513			see S2680					
2003-402	Other taxes and fees			County courts/fee increases	H0113A	2.8	81.5	**	**	**	**	2.8	81.5
	Other Taxes and Fees	186	4/18/2003	Delinquent Drivers License Renewals, \$9 increase	HB859	0.1	0.1	0.9	0.9	0.0	0.0	1.0	1.0
2003-62	Other taxes and fees			DOAH filing fee	S0472			*	*			*	*
2003-136	Other taxes and fees			DOC unclaimed funds and interest to GR	H0465	3.2	0.9	(3.2)	(0.9)			0.0	0.0
2003-12	Other taxes and fees			Everglades bill/assessments	S0626					(**)	(**)	(**)	(**)
2003-57	Other taxes and fees			Exam fee cap	S2568			**	**			**	**
2003-168	Other taxes and fees			Exemption for domestic warranty companies	H0721	(*)	(*)	(*)	(*)			(*)	(*)
2003-258	Other taxes and fees			Exempts certain facilities from infant delivery fee	S0250			(*)	(*)			(*)	(*)
2003-151	Other taxes and fees			Game and fish license increase	S2388			0.7	0.7			0.7	0.7
2003-173	Other taxes and fees			Hazardous waste corrective action permit fees	H1123			*	*			*	*
2003-45	Other taxes and fees			High occupancy vehicle lanes - decal fee	S0088			*	*			*	*
2003-132	Other taxes and fees			Liquefied petroleum gas dealers	S2462			(*)	(*)			(*)	(*)
2003-263	Other Taxes and Fees	190	4/18/2003	Mobile Home Fees	SB1944	*	*	0.5	0.5	0.0	0.0	0.5	0.5
2003-263	Other Taxes and Fees	179	4/18/2003	Mobile Home Lot Fees	SB1944	*	*	0.3	0.3	0.0	0.0	0.3	0.3
2003-72	Other taxes and fees			Motor vehicle renewal	S1098			(*)	(*)			(*)	(*)
2003-98	Other taxes and fees			Municipal parking facility fee surcharge	S1842					**	**	**	**
	Other Taxes and Fees		4/18/2003	Non-traffic violations--Increase court costs by \$6	HB1137							**	**
2003-254	Other taxes and fees			Penalty for failure to file electronically	S1176			**	**			**	**
2003-35	Other taxes and fees			Pest control certification renewal late fee	S1232			*	*			*	*
2003-155	Other taxes and fees			Pharmacy fees	S2312			0.5	0.5			0.5	0.5
	Other Taxes and Fees	176	4/18/2003	Portable Toilet Contractors Fees	SB476	*	*	*	*	0.0	0.0	*	*
2003-57	Other taxes and fees			Protective guardian registration fee cap	S2568			*	*			*	*
2003-58	Other taxes and fees			Putative father registry fees	H0835			**	**			**	**
2003-147	Other taxes and fees			Reauthorization of fertilizer fees	S1644			0.5	1.0			0.5	1.0
2003-401	Other Taxes and Fees			Repeal Corporations TF	S0016A	30.7	30.7	(22.4)	(22.4)			8.3	8.3
2003-179	Other taxes and fees			Repeal DLA Motor Vehicle Theft Prevention TF	S0954	2.7	*	(2.7)	(*)			0.0	0.0
2003-179	Other taxes and fees			Repeal DOC Inmate Welfare TF	S0954	42.7	37.2	(42.7)	(37.2)			0.0	0.0

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	Sales/Corporate	207	4/25/2003	Enterprise Zones--Miami-Dade 3 acres	SB2164 Amendment	(0.1)	(0.1)	(*)	(*)	(*)	(*)	(0.1)	(0.1)
	Sales/Corporate	196	4/18/2003	Enterprise Zones--Miami-Dade zoo area	Amendment to SB2164	(*)	(0.1)	(*)	(*)	(*)	(*)	(*)	(0.1)
	Sales/Corporate	196	4/18/2003	Enterprise Zones--Okaloosa County	Amendment to SB2164	(0.1)	(0.1)	(*)	(*)	(*)	(*)	(0.1)	(0.1)
2003-19	Sales/Corporate	116	4/4/2003	Enterprise Zones--Rural Enterprise Zones	SB2608	(*)	(0.1)	(*)	(*)	(*)	(*)	0.0	(0.1)
2003-19	Sales/Corporate	209	4/25/2003	Enterprise Zones--Rural Enterprise Zones	SB2164	(*)	(0.1)	(*)	(*)	(*)	(*)	0.0	(0.1)
2003-19	Sales/Corporate			Enterprise Zones--St. Petersburg	S2164	(0.1)	(0.3)	(*)	(*)	(*)	(*)	(0.1)	(0.3)
2003-395	Sales/Corporate	221	5/9/2003	Interest Rate on Deficiencies--Prime + 4% effective 11/1/03	S0018A	10.4	15.6			1.3	2.0	11.7	17.6
	Sales/Corporate	90	3/28/2003	Military Service Family Relief Act (7)	HB419/SB1794	(37.8)	0.0	(0.1)	0.0	(4.9)	0.0	(42.8)	0.0
	Sales/Corporate	201	4/18/2003	Urban Revitalization Tax-Free Zone (12)	HB1629 Amendment	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
	Severance Tax	180	4/18/2003	Phosphate	HB1363-CS/CS/SB1312	(11.9)	(11.4)	15.0	17.1	1.0	2.2	4.1	7.9
	Various Taxes	215	4/25/2003	Deficiencies--Interest rate prime + 4, applied prospectively		2.6	15.6	*	*	0.3	2.0	2.9	17.6
	Various Taxes	215	4/25/2003	Deficiencies--Interest rate prime + 4, applied retroactively		15.6	15.6	*	*	2.0	2.0	17.6	17.6
	Various Taxes	133	4/4/2003	DOR Auditor Reduction	House Appr. Bill	(1.4)	(28.4)	(*)	(*)	(0.2)	(3.2)	(1.6)	(31.6)
	Various Taxes	205	4/25/2003	Tax Amnesty	PCB FT 03-05	66.6	22.2	0.1	*	8.6	2.9	75.3	25.1
2003-159	Vehicle registration fees			South Florida Regional Transportation Authority	S0686					**	**	**	**
	Workers' Compensation	213	4/25/2003	Special Disability Trust Fund--credits	CS/CS/CS/SB2328&2252	(1.5)	(1.5)	(18.5)	(18.5)	0.0	0.0	(20.0)	(20.0)

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

(**) Indeterminate

+ - Indeterminate--may be positive or negative

(1) If all counties passed the indexing, in 2003-04 the impact would be \$4.2 million local, \$.3 million state. In 2007-08, the impact would be \$71.6 million local, \$6.2 million state

(2) The current Gross Receipts Tax estimate does not appear to contemplate receipt of these revenues

(3) If all 5 eligible municipalities were to enact the surcharge, the impact would be \$19.4 million in surcharge and \$1.2 million in Sales Tax in 2003-04, and \$20.7 million in surcharge and \$1.2 million in Sales Tax in 2004-05.

(4) The statewide tax base in 2003-04 is projected to be \$134.7 Billion.

(5) If implemented for 9 days in August of 2003, the cost would be -28.4 General Revenue, -.1 solid Waste Management Trust Fund, -5.7 Local, for a total impact of -34.2 million.

(6) If implemented in all eligible counties, the tax would raise \$9.5 million in 2003-04.

(7) If language is amended to exclude food allowance from the calculation, the total impact would be increased to -\$49.8 million.

(8) If fully implemented in all counties, the tax loss statewide would be \$4.8 m in 2006-07, \$8.7m in 2007-08, \$11.9m in 2008-09, \$14.5m in 2009-10, \$16.8m in 2010-11.

(9) If fully implemented, debt service would be \$89.0 million per year.

(10) Cash impact in 2005-06 would be -\$22.5 million, GR and total.

(11) The funds received in 2003-04 as a result of this language would originally have been received in 2005-06 or 2006-07.

(12) Potentially larger than -\$500 million

(13) Results in a recurring shift of \$16.7 million from the Lottery Administrative Trust Fund to the Educational Enhancement Trust Fund