

**REVENUE ESTIMATING CONFERENCE**

**TAX:** Sales & Use

**ISSUE:** Automated External Defibrillators

**BILL NUMBER(S):** SB 1168/ HB 493

**SPONSOR(S):** Senator Wise/ Representative Gardiner

**MONTH/YEAR COLLECTION IMPACT BEGINS:** July 1, 2007

**DATE OF ANALYSIS:** February 20, 2007

**SECTION 1: NARRATIVE**

**a. Current Law:**

Does not provide a sales and use tax exemption for automatic external defibrillators.

**b. Proposed Change:**

Creates s. 212.08(2)(k) to provide for a sales and use tax exemption for automatic external defibrillators obtained by businesses for use on their premises.

Amends s. 401.2915(2)(a) and s.401.2915(2)(b) to requires that the AED device be properly maintained and tested, and that certain employees be trained in CPR and AED proficiency.

Amends s. 768.1325(3) to revise requirements for civil immunity for use or attempted use of an AED on a victim.

**SECTION 2: DESCRIPTION OF DATA AND SOURCES**

Number of AEDs in use in United States in 2004: Prevention.com, Mickey Eisenberg, M.D., University of Washington  
2004 & 2001 Revenues for U.S. External Defibrillator Markets: Business Wire, June 6, 2005; Frost & Sullivan

**SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)**

See attached.

**SECTION 4: PROPOSED FISCAL IMPACT**

State Impact—All Funds	FY 2007-08 Annualized	FY 2007-08 Cash	FY 2008-09 Cash
High	(\$ 1.4 million)	(\$ 1.3 million)	(\$ 1.5 million)
Middle	(\$ 1.3 million)	(\$ 1.2 million)	(\$ 1.3 million)
Low	(\$1.1 million)	(\$1.0 million)	(\$ 1.2 million)

State Impact—All Funds	FY 2009-10 Cash	FY 2010-11 Cash
High	(\$ 1.6 million)	(\$ 1.7 million)
Middle	(\$1.4 million)	(\$ 1.5 million)
Low	(\$1.3 million)	(\$ 1.4 million)

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**SECTION 5: CONSENSUS ESTIMATE (ADOPTED 2 / 23 / 07 )** The conference adopted the high estimate.

	FY 2007-08 Annualized	FY 2007-08 Cash	FY 2008-09 Cash
General Revenue	(1.3)	(1.2)	(1.4)
State Trust	(Insignificant)	(Insignificant)	(Insignificant)
Total State Impact	(1.3)	(1.2)	(1.4)
Revenue Sharing	(Insignificant)	(Insignificant)	(Insignificant)
Local Gov't Half Cent	(.1)	(.1)	(.1)
Local Option	(.1)	(.1)	(.1)
Total Local Impact	(.2)	(.2)	(.2)
Total Impact	(1.5)	(1.4)	(1.6)

	FY 2009-10 Cash	FY 2010-11 Cash
General Revenue	(1.5)	(1.6)
State Trust	(Insignificant)	(Insignificant)
Total State Impact	(1.5)	(1.6)
Revenue Sharing	(Insignificant)	(Insignificant)
Local Gov't Half Cent	(.1)	(.1)
Local Option	(.1)	(.1)
Total Local Impact	(.2)	(.2)
Total Impact	(1.7)	(1.8)

	A	B	C	D	E	F	G
1	SB 1168/HB 493: Defibrillators						
2							
3	<b>AEDs in use in 2004</b>			<b>U.S. AED Markets</b>			
4	<b>(includes purchases in prior years)</b>						
5		<u>Units</u>	<u>\$ Valued at</u>		<u>Year</u>	<u>\$ millions</u>	<u>Annual Growth</u>
6	U.S.	300,000	600,000,000		2004	323.4	
7	Florida (5.8%)	17,400	34,800,000		2011	498.3	6%
8							
9	<i>Source:</i>			<i>Source:</i>			
10	<i>Prevention.com</i>			<i>Business Wire, June 6, 2005</i>			
11	<i>Mickey Eisenberg, M.D., U. of Wash.</i>			<i>Frost &amp; Sullivan</i>			
12							
13							
14	<b>U.S. AED Markets</b>			<b>U.S. AED Markets</b>			
15	<u>Year</u>	<u>\$ millions</u>	<u>Units</u>		<u>Year</u>	<u>Total</u>	<u>Units</u>
16	2004	\$323.4	161,700		FY 2004-05	\$333.7	166,851
17	2005	\$344.0	172,001		FY 2005-06	\$355.0	177,480
18	2006	\$365.9	182,959		FY 2006-07	\$377.6	188,786
19	2007	\$389.2	194,614		FY 2007-08	\$401.6	200,813
20	2008	\$414.0	207,012		FY 2008-09	\$427.2	213,606
21	2009	\$440.4	220,200		FY 2009-10	\$454.4	227,214
22	2010	\$468.5	234,228		FY 2010-11	\$483.4	241,689
23	2011	\$498.3	249,150				
24							
25							
26	<b>FL AED Markets at 5.8%</b>						
27	<u>Year</u>	<u>\$ millions</u>	<u>Businesses @ 90%</u>		<u>Taxed at 6%</u>		
28	FY 2004-05	19.4	17.4		1.0		
29	FY 2005-06	20.6	18.5		1.1		
30	FY 2006-07	21.9	19.7		1.2		
31	FY 2007-08	23.3	21.0		1.3		
32	FY 2008-09	24.8	22.3		1.3		
33	FY 2009-10	26.4	23.7		1.4		
34	FY 2010-11	28.0	25.2		1.5		