

REVENUE ESTIMATING CONFERENCE

TAX: Sales and Use Tax

ISSUE: Sales Tax holiday – 11 days in August 2009 for clothing and books \$50 or less and for school supplies \$10 or less

BILL NUMBER(S): SB 396

SPONSOR(S): Senator Baker

MONTH/YEAR COLLECTION IMPACT BEGINS: August 2009

DATE OF ANALYSIS: February 27, 2009

SECTION 1: NARRATIVE

a. Current Law:

All purchases of clothing, shoes, school supplies and books are subject to the 6% statewide sales and use tax under ch. 212.F.S.

b. Proposed Change:

During the 11-day period from 12:01 a.m. August 1, 2009 (a Saturday), through midnight August 11 (a Tuesday), 2009, purchases of **books, clothing, wallets or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags** will be exempt from paying sales tax as long as these items sell for **\$50 or less per item**.

Clothing is defined as “any article of wearing apparel, including all footwear, except skis, swim fins, roller blades, and skates, intended to be worn on or about the human body” but not including “watches, watchbands, jewelry, umbrellas, or handkerchiefs.”

Book is defined as “a set of printed sheets bound together and published in a volume.” The term “book” does not include “newspapers, magazines, or other periodicals.”

Also during this same period, purchases of **school supplies including pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, protractors, compasses and calculators** will be exempted from paying sales tax as long as these items sell for **\$10 or less per item**.

The bill provides an **appropriation of \$240,312 from General Revenue** to the Department of Revenue to administer the sales tax holiday.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

February 2009 National Economic Estimating Conference forecast for Clothing and Shoes.

U.S. and Florida populations under 65, 65 and over, and total from National Economic Estimating Conference February 2009 and Florida Demographic Estimating Conference February 2009.

Statistical Abstract of the US, 2009.

Book Industry TRENDS 2008, Book Industry Study Group, Inc.

Public Schools Enrollment Estimating Conference FTE long-run forecast February 2009.

DOE K-12 Headcount Enrollment, Fall 2008.

Florida School Choice Office, Florida’s Private Schools Mid-Year Report, 2008-09.

IPEDS enrollment in higher education in Florida, all providers, 2005.

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

See attached worksheets. Begin with BASE of ten-day impact and adjust by matrix based on number of days in the holiday.

SECTION 4: PROPOSED FISCAL IMPACT

| State Impact: All Funds | FY 2009-10 Annualized | FY 2009-10 Cash | FY 2010-11 Cash | FY 2011-12 Cash | FY 2012-13 Cash |
|----------------------------|--------------------------|--------------------|--------------------|--------------------|--------------------|
| High - TOTAL | | (\$45.1 M) | | | |
| Clothing & Shoes | | (\$ 30.6 M) | | | |
| Books | | (\$ 8.7 M) | | | |
| School Supplies | -0- | (\$ 5.8 M) | -0- | -0- | -0- |
| Middle - TOTAL | | (\$ 40.5 M) | | | |
| Clothing & Shoes | | (\$ 27.9 M) | | | |
| Books | | (\$ 7.1 M) | | | |
| School Supplies | -0- | (\$ 5.5 M) | -0- | -0- | -0- |
| Low - TOTAL | | (\$ 35.9 M) | | | |
| Clothing & Shoes | | (\$ 25.2 M) | | | |
| Books | | (\$ 5.6 M) | | | |
| School Supplies | -0- | (\$ 5.1 M) | -0- | -0- | -0- |

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SECTION 5: CONSENSUS ESTIMATE (ADOPTED 3/14/09) The conference adopted the middle estimate.

| | FY 2009-10 Annualized | FY 2009-10 Cash | FY 2010-11 Cash | FY 2011-12 Cash | FY 2012-13 Cash |
|-----------------------|--------------------------|--------------------|--------------------|--------------------|--------------------|
| General Revenue | | (35.8) | | | |
| State Trust | | (.1) | | | |
| Total State Impact | | (35.9) | | | |
| Revenue Sharing | | (1.2) | | | |
| Local Gov't Half Cent | | (3.4) | | | |
| Local Option | | (3.4) | | | |
| Total Local Impact | | (8.0) | | | |
| Total Impact | 0 | (43.9) | 0 | 0 | 0 |

Back-to-School Daily Factors - based on Hurricane Sales Tax Holiday Analysis

Assume:

Depending upon what SET OF DAYS are included, the most impact will come from the weekend.

As long as an ENTIRE WEEKEND is included, the most impact will occur on Friday, Saturday and Sunday.

Each weekday will add less to the impact.

| Example: | Thursday | Friday | Saturday | Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday | Sunday | Monday | TUESDAY | WEDNESDAY | TOTAL | Recalibrate to 10-day holiday |
|----------------|----------|--------|----------|--------|--------|---------|-----------|----------|--------|----------|--------|--------|---------|-----------|--------|-------------------------------|
| 14-Day Holiday | 2.0% | 5.5% | 35.0% | 20.0% | 1.0% | 1.0% | 1.0% | 1.0% | 2.5% | 20.0% | 10.0% | 1.0% | 1.0% | 1.0% | 102.0% | 105.2% |
| 13-Day Holiday | 2.0% | 5.5% | 35.0% | 20.0% | 1.0% | 1.0% | 1.0% | 1.0% | 2.5% | 20.0% | 10.0% | 1.0% | X | X | 101.0% | 104.1% |
| 12-Day Holiday | 2.0% | 5.5% | 35.0% | 20.0% | 1.0% | 1.0% | 1.0% | 1.0% | 2.5% | 20.0% | 10.0% | 1.0% | X | X | 100.0% | 103.1% |
| 11-Day Holiday | 2.0% | 5.5% | 35.0% | 20.0% | 1.0% | 1.0% | 1.0% | 1.0% | 2.5% | 20.0% | 10.0% | X | X | X | 99.0% | 102.1% |
| 10-Day Holiday | X | 5.5% | 35.0% | 20.0% | 1.0% | 1.0% | 1.0% | 1.0% | 2.5% | 20.0% | 10.0% | X | X | X | 97.0% | 100.0% |
| 9-Day Holiday | X | 5.5% | 35.0% | 20.0% | 1.0% | 1.0% | 1.0% | 1.0% | 2.5% | 20.0% | X | X | X | X | 87.0% | 89.7% |
| 8-Day Holiday | X | X | 35.0% | 20.0% | 1.0% | 1.0% | 1.0% | 1.0% | 2.5% | 20.0% | X | X | X | X | 81.5% | 84.0% |
| 7-Day Holiday | X | 5.5% | 35.0% | 20.0% | 1.0% | 1.0% | 1.0% | 1.0% | X | X | X | X | X | X | 64.5% | 66.5% |
| 6-Day Holiday | 2.0% | 5.5% | 35.0% | 20.0% | 1.0% | 1.0% | X | X | X | X | X | X | X | X | 64.5% | 66.5% |
| 5-Day Holiday | 2.0% | 5.5% | 35.0% | 20.0% | 1.0% | X | X | X | X | X | X | X | X | X | 63.5% | 65.5% |
| 4-Day Holiday | 2.0% | 5.5% | 35.0% | 20.0% | X | X | X | X | X | X | X | X | X | X | 62.5% | 64.4% |
| 3-Day Holiday | X | 5.5% | 35.0% | 20.0% | X | X | X | X | X | X | X | X | X | X | 60.5% | 62.4% |
| 2-Day Holiday | X | X | 35.0% | 20.0% | X | X | X | X | X | X | X | X | X | X | 55.0% | 56.7% |
| 1-Day Holiday | X | X | 35.0% | X | X | X | X | X | X | X | X | X | X | X | 35.0% | 36.1% |

| Applicable to all Sales Tax Holiday bills | | BASE Impact | Cost by Day, in \$ millions, based on factors shown in table above | | | | | | | | | | | | | |
|--|--------|-------------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---|
| Days in adopted estimate | | 10 | 14 | 13 | 12 | 11 | 10 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 |
| Clothing \$50 or less | | | | | | | | | | | | | | | | |
| High | (30.0) | (31.5) | (31.2) | (30.9) | (30.6) | (30.0) | (26.9) | (25.2) | (19.9) | (19.9) | (19.6) | (19.3) | (18.7) | (17.0) | (10.8) | |
| Middle | (27.3) | (28.7) | (28.4) | (28.1) | (27.9) | (27.3) | (24.5) | (22.9) | (18.2) | (18.2) | (17.9) | (17.6) | (17.0) | (15.5) | (9.9) | |
| Low | (24.7) | (26.0) | (25.7) | (25.5) | (25.2) | (24.7) | (22.2) | (20.8) | (16.4) | (16.4) | (16.2) | (15.9) | (15.4) | (14.0) | (8.9) | |
| Books \$50 or less | | | | | | | | | | | | | | | | |
| High | (8.5) | (8.9) | (8.9) | (8.8) | (8.7) | (8.5) | (7.6) | (7.1) | (5.7) | (5.7) | (5.6) | (5.5) | (5.3) | (4.8) | (3.1) | |
| Middle | (7.0) | (7.4) | (7.3) | (7.2) | (7.1) | (7.0) | (6.3) | (5.9) | (4.7) | (4.7) | (4.6) | (4.5) | (4.4) | (4.0) | (2.5) | |
| Low | (5.5) | (5.8) | (5.7) | (5.7) | (5.6) | (5.5) | (4.9) | (4.6) | (3.7) | (3.7) | (3.6) | (3.5) | (3.4) | (3.1) | (2.0) | |
| School Supplies \$10 or less: | | | | | | | | | | | | | | | | |
| BASE list | | | | | | | | | | | | | | | | |
| High | (5.7) | (6.0) | (5.9) | (5.9) | (5.8) | (5.7) | (5.1) | (4.8) | (3.8) | (3.8) | (3.7) | (3.7) | (3.6) | (3.2) | (2.1) | |
| Middle | (5.4) | (5.7) | (5.6) | (5.6) | (5.5) | (5.4) | (4.8) | (4.5) | (3.6) | (3.6) | (3.5) | (3.5) | (3.4) | (3.1) | (1.9) | |
| Low | (5.0) | (5.3) | (5.2) | (5.2) | (5.1) | (5.0) | (4.5) | (4.2) | (3.3) | (3.3) | (3.3) | (3.2) | (3.1) | (2.8) | (1.8) | |
| EXPANDED list | | | | | | | | | | | | | | | | |
| High | (6.2) | (6.5) | (6.5) | (6.4) | (6.3) | (6.2) | (5.6) | (5.2) | (4.1) | (4.1) | (4.1) | (4.0) | (3.9) | (3.5) | (2.2) | |
| Middle | (5.9) | (6.2) | (6.1) | (6.1) | (6.0) | (5.9) | (5.3) | (5.0) | (3.9) | (3.9) | (3.9) | (3.8) | (3.7) | (3.3) | (2.1) | |
| Low | (5.5) | (5.8) | (5.7) | (5.7) | (5.6) | (5.5) | (4.9) | (4.6) | (3.7) | (3.7) | (3.6) | (3.5) | (3.4) | (3.1) | (2.0) | |
| Total, with BASE school supplies list | | | | | | | | | | | | | | | | |
| High | (44.2) | (46.5) | (46.0) | (45.6) | (45.1) | (44.2) | (39.6) | (37.1) | (29.4) | (29.4) | (28.9) | (28.5) | (27.6) | (25.1) | (15.9) | |
| Middle | (39.7) | (41.7) | (41.3) | (40.9) | (40.5) | (39.7) | (35.6) | (33.4) | (26.4) | (26.4) | (26.0) | (25.6) | (24.8) | (22.5) | (14.3) | |
| Low | (35.2) | (37.0) | (36.7) | (36.3) | (35.9) | (35.2) | (31.6) | (29.6) | (23.4) | (23.4) | (23.0) | (22.7) | (22.0) | (20.0) | (12.7) | |
| Total, with EXPANDED school supplies list | | | | | | | | | | | | | | | | |
| High | (44.7) | (47.0) | (46.5) | (46.1) | (45.6) | (44.7) | (40.1) | (37.6) | (29.7) | (29.7) | (29.3) | (28.8) | (27.9) | (25.3) | (16.1) | |
| Middle | (40.2) | (42.3) | (41.9) | (41.4) | (41.0) | (40.2) | (36.1) | (33.8) | (26.7) | (26.7) | (26.3) | (25.9) | (25.1) | (22.8) | (14.5) | |
| Low | (35.7) | (37.5) | (37.2) | (36.8) | (36.4) | (35.7) | (32.0) | (30.0) | (23.7) | (23.7) | (23.4) | (23.0) | (22.3) | (20.2) | (12.9) | |

| Provisions of the Bills | SB 396 as filed # Days = 11 | | | HB 595 as filed # Days = 9 | | | HB 815 as filed # Days = 7 | | |
|----------------------------------|--------------------------------|---------------|---------------|-------------------------------|---------------|---------------|-------------------------------|---------------|---------------|
| | High | Middle | Low | High | Middle | Low | High | Middle | Low |
| Clothing \$50/item | (30.6) | (27.9) | (25.2) | (26.9) | (24.5) | (22.2) | (19.9) | (18.2) | (16.4) |
| Books \$50/item | (8.7) | (7.1) | (5.6) | (7.6) | (6.3) | (4.9) | | | |
| School Supplies \$10/item BASE | (5.8) | (5.5) | (5.1) | (5.1) | (4.8) | (4.5) | | | |
| School Supplies \$10/item EXPAND | | | | | | | (4.1) | (3.9) | (3.7) |
| TOTAL | (45.1) | (40.5) | (35.9) | (39.6) | (35.6) | (31.6) | (24.1) | (22.1) | (20.1) |

CLOTHING & SHOES, TEN DAYS IN AUG, \$50 LIMIT

| 2009-10 | <u>Low</u> | <u>Medium</u> | <u>High</u> |
|--|------------------|------------------|------------------|
| National Expenditure on Apparel and Shoes | 352,550.8 | 352,550.8 | 352,550.8 |
| Fl. share based on pop forecast of 04/05 (Q3 04) | 21,490.0 | 21,490.0 | 21,490.0 |
| Fl. Exp. on Apparel & Shoes (adjusted) | 18,039.6 | 18,039.6 | 18,039.6 |
| Est. Fl. Based Sales of Apparel & Shoes (mail ord. Adj.) | 15,514.1 | 15,514.1 | 15,514.1 |
| Sales Tax at 6% | 930.8 | 930.8 | 930.8 |
| Exempted Amount (55%, 60%, & 65%) | 512.0 | 558.5 | 605.0 |
| Prel. TEN-day fiscal impact in Florida (\$ 50 limit) | \$ (14.0) | \$ (15.3) | \$ (16.6) |
| Seasonal factor set to 1 (no seasonal factor) | 1.0 | 1.0 | 1.0 |
| The behavioral factor based on New York history | 1.7 | 1.7 | 1.7 |
| Adj. TEN-day fiscal impact in Florida (\$ 50 limit) | \$ (24.3) | \$ (26.5) | \$ (28.7) |
| Backpacks (30%, 20%, 10% of Prek-12 + U Stu. (\$25)) | \$ (0.4) | \$ (0.9) | \$ (1.3) |
| Total Impact | \$ (24.7) | \$ (27.3) | \$ (30.0) |

NOTES:

Source: Clothes & Shoes
 Global Insight Feb 09 CONTROL fcst AS ADJUSTED BY NEEC COI

US Pop = 12.9% 65+ / Fla Pop = 17.6% 65+

NY study: Adjusted by 14% due to mail order losses

Seasonal factor not applicable

NY study

Pre-K thru 12 + CC + SUS + privates all levels enrollment
 2,881,058 linked

| RETAIL BOOKS, TEN DAYS IN AUG, \$50 LIMIT RETAIL BOOKS \$50 | 2009-10 | | |
|---|-----------|-----------|-----------|
| | BASE | | |
| | Low | Medium | High |
| Total Value U.S. Domestic Consumer Expenditures on Books, BSIG est. BISG = Book Industry Study Group | 59,926.7 | 59,926.7 | 59,926.7 |
| Fl. share based on pop forecast (Feb 08 DEC / Q3 for August) | 3,652.9 | 3,652.9 | 3,652.9 |
| Per capita for Florida | 194.1 | 194.1 | 194.1 |
| Est. Fl. Based Sales of BOOKS (mail ord. Adj.) | 3,141.5 | 3,141.5 | 3,141.5 |
| Sales Tax at 6% | 188.5 | 188.5 | 188.5 |
| Exempted Amount (85%, 90%, 95%) - Books \$50 or less | 160.2 | 169.6 | 179.1 |
| Prel. TEN-DAY fiscal impact in Florida (\$50 limit) | \$ (4.39) | \$ (4.65) | \$ (4.91) |
| Seasonal factor - not applicable to books | 1 | 1 | 1 |
| The behavioral factor based on New York history - 2003 CONF. suggested 1.5 | 1.25 | 1.50 | 1.73 |
| Adj. TEN-DAY fiscal impact in Florida | \$ (5.5) | \$ (7.0) | \$ (8.5) |

**2009 SCHOOL SUPPLIES SALES TAX HOLIDAY
TEN DAYS IN AUG
SCHOOL SUPPLIES BASE LIST
SALES PRICE \$10 OR LESS PER ITEM**

Backpack
NO

| <u>Assumptions</u> | <u>w/Backpack</u> | <u>wo/Backpack</u> | <u>Computer Disks</u> |
|--------------------|--------------------|--------------------|-------------------------------------|
| | <u>Expenditure</u> | <u>Expenditure</u> | <u>for 6-8, 9-12, Univ, Private</u> |
| Grades | | | |
| PreK | \$ 20.00 | \$ 12.00 | \$ - |
| K-2 | \$ 20.00 | \$ 12.00 | \$ - |
| 3 | \$ 25.00 | \$ 15.00 | \$ - |
| 4-5 | \$ 25.00 | \$ 15.00 | \$ 1.00 |
| 6-8 | \$ 35.00 | \$ 21.00 | \$ 1.00 |
| 9-12 | \$ 40.00 | \$ 24.00 | \$ 1.00 |
| Univ. Students | \$ 40.00 | \$ 24.00 | \$ 2.00 |
| Private | \$ 30.00 | \$ 18.00 | \$ 1.00 |

K-12 Headcount estimate:
Begin with Fall 2008 actual public school headcount.
Add private school headcount, Mid-Year Report from the Florida School Choice Office.
Grow FY 2008-09 headcount (public + private) by FTE growth from Feb 2009 PSEEC for out-year.

University/Higher Ed Headcount estimate:
Census 2005 % of pop enrolled in higher education in Florida, applied to the age-group forecast from Fla Demographic Fcst Feb 2009.

| | | |
|------------------------|---|---|
| DEFINITIONS: | | |
| BASE School Supplies = | pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, protractors, compasses, calculators | SB 396 AS FILED HB 595 AS FILED BASE - FY 07-08 |

| Students by Level | School Supplies + Computer Disks FY 2009-10 | |
|----------------------------|--|-----------------------|
| | FY 2009-10 | Includes Backpack? NO |
| PreK | 88,126 | 1.1 |
| KG | 219,057 | 2.6 |
| 1 | 213,891 | 2.6 |
| 2 | 212,875 | 2.6 |
| 3 | 222,198 | 3.3 |
| 4 | 215,703 | 3.5 |
| 5 | 212,837 | 3.4 |
| 6 | 213,489 | 4.7 |
| 7 | 217,506 | 4.8 |
| 8 | 212,659 | 4.7 |
| 9 | 237,906 | 5.9 |
| 10 | 213,902 | 5.3 |
| 11 | 206,567 | 5.2 |
| 12 | 194,342 | 4.9 |
| Total, Public PK-12 | 2,881,058 | 54.5 |
| Total Univ/CC/Private HiEd | 1,077,859 | 28.0 |
| Total PreK-12 + HiEd | 3,958,917 | 82.5 |

Advantage Buying by Business, General Public

25% Factor 20.6

% for 10-day
85%
75%
65%

| School Supplies \$10 limit Impact (\$M) | FY 2009-10 | 0 | 0 | 0 |
|--|------------|-----|-----|-----|
| Sales Tax Impact (High - see col B & C% Children + U Students) | -5.7 | 0.0 | 0.0 | 0.0 |
| Sales Tax Impact (Medium - see col B & C% Children + U Students) | -5.4 | 0.0 | 0.0 | 0.0 |
| Sales Tax Impact (Low - see col B & C% Children + U Students) | -5.0 | 0.0 | 0.0 | 0.0 |

**2009 SCHOOL SUPPLIES SALES TAX HOLIDAY
TEN DAYS IN AUG
SCHOOL SUPPLIES EXPANDED LIST
SALES PRICE \$10 OR LESS PER ITEM**

Backpack
NO

| <u>Assumptions</u> | <u>w/Backpack</u> | <u>wo/Backpack</u> | <u>Computer Disks</u> |
|--------------------|--------------------|--------------------|-------------------------------------|
| | <u>Expenditure</u> | <u>Expenditure</u> | <u>for 6-8, 9-12, Univ, Private</u> |
| Grades | | | |
| PreK | \$ 20.00 | \$ 12.00 | \$ - |
| K-2 | \$ 20.00 | \$ 12.00 | \$ - |
| 3 | \$ 25.00 | \$ 15.00 | \$ - |
| 4-5 | \$ 25.00 | \$ 15.00 | \$ 1.00 |
| 6-8 | \$ 35.00 | \$ 21.00 | \$ 1.00 |
| 9-12 | \$ 40.00 | \$ 24.00 | \$ 1.00 |
| Univ. Students | \$ 40.00 | \$ 24.00 | \$ 2.00 |
| Private | \$ 30.00 | \$ 18.00 | \$ 1.00 |

K-12 Headcount estimate:
Begin with Fall 2008 actual public school headcount.
Add private school headcount, Mid-Year Report from the Florida School Choice Office.
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University/Higher Ed Headcount estimate:
Census 2005 % of pop enrolled in higher education in Florida, applied to the age-group forecast from Fla Demographic Fcst Feb 2009.

| DEFINITIONS: | | |
|------------------------|--|---|
| BASE School Supplies = | pens, pencils, erasers,crayons, notebooks, notebook filler paper, legal pads, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, protractors, compasses, calculators | SB 396 AS FILED HB 595 AS FILED BASE - FY 07-08 |
| ADDITIONAL ITEMS = | binders, lunch boxes, construction paper, markers, folders and poster board | HB 815 AS FILED |

| Students by Level | School Supplies + Computer Disks FY 2009-10 | |
|----------------------------|--|-----------------------|
| | FY 2009-10 | Includes Backpack? NO |
| PreK | 88,126 | 1.1 |
| KG | 219,057 | 2.6 |
| 1 | 213,891 | 2.6 |
| 2 | 212,875 | 2.6 |
| 3 | 222,198 | 3.3 |
| 4 | 215,703 | 3.5 |
| 5 | 212,837 | 3.4 |
| 6 | 213,489 | 4.7 |
| 7 | 217,506 | 4.8 |
| 8 | 212,659 | 4.7 |
| 9 | 237,906 | 5.9 |
| 10 | 213,902 | 5.3 |
| 11 | 206,567 | 5.2 |
| 12 | 194,342 | 4.9 |
| Total, Public PK-12 | 2,881,058 | 54.5 |
| Total Univ/CC/Private HiEd | 1,077,859 | 28.0 |
| Total PreK-12 + HiEd | 3,958,917 | 82.5 |

Advantage Buying by Business, General Public

25% Factor + 10% for expanded list 28.9

% for 10-day
85%
75%
65%

| School Supplies \$10 limit Impact (\$M) | FY 2009-10 | 0 | 0 |
|--|------------|-----|-----|
| Sales Tax Impact (High - see col B & C% Children + U Students) | -6.2 | 0.0 | 0.0 |
| Sales Tax Impact (Medium - see col B & C% Children + U Students) | -5.9 | 0.0 | 0.0 |
| Sales Tax Impact (Low - see col B & C% Children + U Students) | -5.5 | 0.0 | 0.0 |