

REVENUE ESTIMATING CONFERENCE

TAX: Other Taxes and Fees
ISSUE: Shoreline Fishing Licenses
BILL NUMBER(S): CS/SB1514
SPONSOR(S): Senator Baker
MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2010
DATE OF ANALYSIS: May 28, 2010

SECTION 1: NARRATIVE

a. Current Law: Resident anglers must pay a \$7.50 annual fee for a shoreline fishing license, which is deposited into the Marine Resources Conservation Trust Fund. If they purchase it by telephone or over the internet, they are assessed a \$1.50 fee which is deposited into the State Game Trust Fund. If they purchase it directly from a county tax collector, they pay a \$1.50 fee, all of which stays with the tax collector. If they purchase it from a subagent, they are assessed a \$2.00 fee, \$1.00 of which goes to the State Game Trust Fund, \$.50 of which goes to the tax collector in the county in which the licenses is sold, and \$.50 is retained by the subagent.

b. Proposed Change: The \$7.50 fee for the license is eliminated for Florida residents. The \$1.50 fee for buying over the internet or by telephone is eliminated. The \$1.50 fee paid to a county tax collector is eliminated, but the tax collector gets to retain \$.50 from other fees due to Fish and Wildlife Commission (FWC) from other licenses and permits. The \$2.00 fee due to a subagent will be eliminated, but the subagent may retain \$.50 from other fees due to FWC.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

FWC staff analysis

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

SEE ATTACHED

SECTION 4: PROPOSED FISCAL IMPACT

| State Impact: All Funds | FY 2010-11 Cash | FY 2010-11 Annualized | FY 2011-12 Cash | FY 2012-13 Cash | FY 2013-14 Cash |
|--|--------------------|--------------------------|--------------------|--------------------|--------------------|
| Marine Resources Conservation Trust Fund | (900,000) | (900,000) | (900,000) | (900,000) | (900,000) |
| State Game Trust Fund | (174,000) | (174,000) | (174,000) | (174,000) | (174,000) |
| Tax Collectors | (58,000) | (58,000) | (58,000) | (58,000) | (58,000) |

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 6/2/10) The conference adopted the proposed estimate.

| | FY 2010-11 Cash | FY 2010-11 Annualized | FY 2011-12 Cash | FY 2012-13 Cash | FY 2013-14 Cash |
|--------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|
| General Revenue | 0 | 0 | 0 | 0 | 0 |
| State Trust | (1.1) | (1.1) | (1.1) | (1.1) | (1.1) |
| Total State Impact | (1.1) | (1.1) | (1.1) | (1.1) | (1.1) |
| Total Local Impact | (.1) | (.1) | (.1) | (.1) | (.1) |
| Total Impact | (1.2) | (1.2) | (1.2) | (1.2) | (1.2) |

CS/SB1514, Shoreline Licenses

| Current Law | | | | |
|--|------------|-----------------------|----------------|------------|
| | Total | Telephone or Internet | Tax Collectors | Subagents |
| Licenses | 120,000 | 10,092 | 5,868 | 104,040 |
| Marine Resources Conservation Trust Fund | \$ 900,000 | \$ 75,690 | \$ 44,010 | \$ 780,300 |
| State Game Trust Fund | \$ 119,178 | \$ 15,138 | \$ - | \$ 104,040 |
| Tax Collector | \$ 60,822 | \$ - | \$ 8,802 | \$ 52,020 |

State Game Trust fund gets \$1.50 for each license purchased over the telephone or the internet, \$1.00 for each license purchased from a subagent, and nothing for each license sold by a tax collector

The tax collector gets \$1.50 for each license they sell, and \$.50 for each license sold in their county by a subagent

| CS/SB1514 | | | | |
|--|-------------|-----------------------|----------------|-------------|
| | Total | Telephone or Internet | Tax Collectors | Subagents |
| Licenses | 120,000 | 10,092 | 5,868 | 104,040 |
| Marine Resources Conservation Trust Fund | \$ - | | | |
| State Game Trust Fund | \$ (54,954) | | \$ (2,934) | \$ (52,020) |
| Tax Collector | \$ 2,934 | | \$ 2,934 | |

The tax collector gets \$.50 for each license they sell, which they deduct from proceeds which would otherwise be due State Game Trust Fund for other licenses or permits

The subagents get \$.50 for each license they sell, which they deduct from proceeds which would otherwise be due State Game Trust Fund for other licenses or permits

| Revenue Loss | |
|--|------------|
| Marine Resources Conservation Trust Fund | \$ 900,000 |
| State Game Trust Fund | \$ 174,132 |
| Tax Collector | \$ 57,888 |