

**REVENUE ESTIMATING CONFERENCE**

**TAX:** Special License Plates

**ISSUE:** Adds Combat Infantry Badge or Combat Action Badge Recipients

**BILL NUMBER(S):** ENROLLED CS/CS/CS/HB599 – SECTION 99

**SPONSOR(S):** Committee; Transportation and Economic Development Appropriations Subcommittee; Transportation and Highway Safety Subcommittee; Representatives Pilon, Adkins; Brandes; and Dorworth

**MONTH/YEAR COLLECTION IMPACT BEGINS:** July 1, 2012

**DATE OF ANALYSIS:** 4/25/2012

**SECTION 1: NARRATIVE**

- a. **Current Law:** Currently members of the National Guard and active United States Armed Forces reservists; former prisoners of war; survivors of Pearl Harbor; Purple Heart medal recipients; Operation Iraqi Freedom and Operation Enduring Freedom veterans; upon providing proof qualification and payment of the license tax for the vehicle provided in s. 320.08, F.S., may be issued a license plate stamped “National Guard,” “Pearl Harbor Survivor,” “Combat-wounded veteran,” “U.S. Reserve,” or “Purple Heart” (with the likeness of a purple heart medal), followed by the serial number of the license plate.
- b. **Proposed Change:** The bill adds Combat Infantry Badge or Combat Action Badge recipients to those that may receive special license plates.

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

Confirmed with HSMV staff

Information provided in the note in the methodology section was provided by DOT staff

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

Adding Combat Infantry Badge or Combat Action Badge recipients to those that may receive special license plates will have no revenue impact because vehicle owners receiving these plates pay the same license taxes prescribed in s. 320.08, F.S., as other private use or recreational vehicles.

**Note:** While the overall impact of section 99 of the bill on state trust funds is \$0, the language in section 320.089 (1) (b), F.S., which is not changed by the bill, will result in an insignificant positive distribution of revenue to the State Homes for Veterans Trust Fund and an insignificant negative distribution to the State Transportation Trust Fund.

**SECTION 4: PROPOSED FISCAL IMPACT**

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High					
Middle	0	0	0	0	0
Low					

**SECTION 5: CONSENSUS ESTIMATE (ADOPTED 4/25/12)** The conference adopted the proposed estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	0	0	0	0	0
State Trust	0	0	0	0	0
Total State Impact	0	0	0	0	0
Total Local Impact	0	0	0	0	0
Total Impact	0	0	0	0	0