

REVENUE ESTIMATING CONFERENCE

Tax: Corporate Income Tax

Issue: Piggyback

Bill Number(s):

Entire Bill

Partial Bill:

Sponsor(s):

Month/Year Impact Begins: FY 2012-13

Date of Analysis: 2/6/2013

Section 1: Narrative

- a. **Current Law:** In computing Florida’s Corporate Income Tax, federal taxable income starts as the base. Federal taxable income is computed using the U.S. Internal Revenue Code in effect on January 1, 2012.
- b. **Proposed Change:** This bill updates the references in the Florida Income Tax Code to conform with the U.S. Internal Revenue Code effective January 1, 2013. The bill is retroactive to January 1, 2013.

Section 2: Description of Data and Sources

JCT Estimated Revenue Effects Of The Revenue Provisions Contained In An Amendment In The Nature Of A Substitute To H.R. 8, The “American Taxpayer Relief Act Of 2012,” <https://www.ict.gov/publications.html?func=startdown&id=4497>

DOR Corporate Income Tax Returns

Section 3: Methodology (Include Assumptions and Attach Details)

H.R.8: The “American Taxpayer Relief Act of 2012” was found to introduce changes to deductions affecting Federal Taxable Income. Title III Item 15 increases section 179 expensing and threshold limits to \$500,000/\$2,000,000 (sunset 12/31/13). JCT’s estimated revenue effects were used and apportioned to the state of Florida. The federal estimated impact is multiplied by 35% to obtain the C Corporation Portion. The estimated change in federal taxable income is then derived by dividing the C Corporation portion by the federal corporate tax rate (35%). From the change in federal taxable income, Florida’s portion is backed out and then multiplied by its corporate income tax rate of 5.5%. Title III Item 31 Part A extends 50% bonus depreciation one year for property placed in service after 12/31/2012. JCT’s estimated revenue effects were used and apportioned to the state of Florida. The federal estimated impact is multiplied by 75% to obtain the C Corporation Portion. The estimated change in federal taxable income is then derived by dividing the C Corporation portion by the federal corporate tax rate (35%). From the change in federal taxable income, Florida’s portion is backed out and then multiplied by its corporate income tax rate of 5.5%. It is assumed that taxpayers will adjust their estimated payments to reflect future liability.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14			(\$151.2m)			
2014-15			\$53.8m			
2015-16			\$47.8m			
2016-17			\$35.1m			
2017-18			\$26.6m			

List of affected Trust Funds: General Revenue

REVENUE ESTIMATING CONFERENCE

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Issue: Piggyback

Bill Number(s):

Section 5: Consensus Estimate (Adopted: 02/15/2013) The conference adopted the proposed cash estimate and +/- indeterminate for the recurring estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	(\$151.2m)	+/- Indeterminate					(\$151.2m)	+/- Indeterminate
2014-15	\$53.8m	+/- Indeterminate					\$53.8m	+/- Indeterminate
2015-16	\$47.8m	+/- Indeterminate					\$47.8m	+/- Indeterminate
2016-17	\$35.1m	+/- Indeterminate					\$35.1m	+/- Indeterminate
2017-18	\$26.6m	+/- Indeterminate					\$26.6m	+/- Indeterminate

Corporate Income Tax - Piggyback

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
1	AN AMENDMENT IN THE NATURE OF A SUBSTITUTE TO H.R. 8,																
2	ESTIMATED REVENUE EFFECTS OF THE REVENUE PROVISIONS CONTAINED IN																
3	THE "AMERICAN TAXPAYER RELIEF ACT OF 2012,"																
4	AS PASSED BY THE SENATE ON JANUARY 1, 2013																
5																	
6	III. Business Tax Extenders						2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
7	15. Increase in section 179 expensing amounts and threshold						(8,088)	(4,042)	3,129	2,022	1,526	1,191	777	500	350	283	
8	limits \$500,000/\$2,000,000 (sunset 12/31/13) [8]																
9																	
10	C Corporation portion (35%)						(2,830.8)	(1,414.7)	1,095.2	707.7	534.1	416.9	272.0	175.0	122.5	99.1	
11	Change in federal taxable income						(8,088.0)	(4,042.0)	3,129.0	2,022.0	1,526.0	1,191.0	777.0	500.0	350.0	283.0	
12	Florida share of federal taxable (3.5%)						(283.1)	(141.5)	109.5	70.8	53.4	41.7	27.2	17.5	12.3	9.9	
13	Impact to Florida CIT						(15.6)	(7.8)	6.0	3.9	2.9	2.3	1.5	1.0	0.7	0.5	
14																	
15							2013-14	2014-15	2015-16	2016-17	2017-18						
16							(21.8)	3.3	4.3	3.1	2.4						
17																	
18	31. Extension and modification of bonus depreciation:						(34,439)	(15,838)	15,018	10,101	7,515	5,707	3,446	1,970	1,111	737	
19	a. 50% bonus depreciation (sunset 12/31/13)																
20	C Corporation portion (75%)						(25,829)	(11,879)	11,264	7,576	5,636	4,280	2,585	1,478	833	553	
21	Change in federal taxable income						(73,798)	(33,939)	32,181	21,645	16,104	12,229	7,384	4,221	2,381	1,579	
22	Florida share of federal taxable (3.5%)						(2,583)	(1,188)	1,126	758	564	428	258	148	83	55	
23	Impact to Florida CIT						(142.1)	(65.3)	61.9	41.7	31.0	23.5	14.2	8.1	4.6	3.0	
24																	
25							2013-14	2014-15	2015-16	2016-17	2017-18						
26							(\$129.4)	\$50.6	\$43.5	\$32.0	\$24.2						
27																	
28																	
29							2013-14	2014-15	2015-16	2016-17	2017-18						
30	Combined Cash Impacts (Bonus+179)						(\$151.2)	\$53.8	\$47.8	\$35.1	\$26.6						

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REVENUE ESTIMATING CONFERENCE

Tax: Local Business Tax Receipts

Issue: Restructure Local Business Tax Rate

Bill Number(s):

Entire Bill

Partial Bill:

Sponsor(s):

Month/Year Impact Begins: Sections 15, 16, and 17 take effect July 1, 2013, all others October 1, 2014

Date of Analysis: February 14, 2013

Section 1: Narrative

a. Current Law:

- County and municipal governments are eligible to levy, by resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. The tax proceeds are considered general revenue for the local government.
- Currently exempt: any individual licensed and operating as a real estate sales or broker association and employees of another person from a tax adopted before October 13, 2010.
- The governing body of a municipality that levies the tax may request the county in which the municipality is located issue the municipal receipt and collect the tax. The county that levies the tax may request that municipalities within the county issue the county receipt and collect the tax.
- Each county, as defined in s. 125.011(1), and adjacent counties may levy an additional business tax up to 50% of the appropriate business tax. These counties include Miami-Dade, Broward, Collier and Monroe Counties.
- The taxes are due and payable before September 30th of each year.
- Beginning October 1, 1995, a county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance. The rate structure must be based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments.
- By October 1, 2008, any municipality that has adopted by ordinance a local business tax after October 1, 1995 may reclassify and establish new rate structures.
- A governing body, by resolution or ordinance, may adopt an exemption from 50% of the business tax levied in an Enterprise Zone.
- Counties and municipalities may increase or decrease the rates of business taxes by up to 5%. An increase must be approved by a majority vote plus one.
- Panama City and Panama City Beach levies taxes on the gross sales of all retail and wholesale merchants within the jurisdiction. They are the only local governments to levy a tax on the gross receipts of retail and wholesale merchants.

b. Proposed Change:

- Creates 3 classifications for the tax rate based upon the square footage of the business either on the owner or tenant.
- The classes are:
 - A. 0-2,499 sq. feet
 - B. 2,500-9,999 sq. feet. This rate may not exceed 300% of the rate of A.
 - C. Over 10,000 sq. feet. This rate may not exceed 300% of the rate of B.
- Local Business tax may only be adopted via ordinance (beginning October 1, 2014) and has to be approved by 2/3 majority of the governing body.
- A county may only tax in an unincorporated area.
- Removes apportioning revenues from the county to municipalities.
- Each county, as defined in s. 125.011(1), and adjacent counties may levy an additional business tax up to 50% of the appropriate business tax. These counties include Miami-Dade, Broward, Collier and Monroe Counties. A county may not adopt an ordinance levying the additional tax after January 1, 2015.
- Municipalities may no longer collect local business tax on behalf of the county. A county may still collect on behalf of the municipalities.
- Limits the amount of revenue under the new classification to 5% above FY 2013-14 amounts.

REVENUE ESTIMATING CONFERENCE

Tax: Local Business Tax Receipts

Issue: Restructure Local Business Tax Rate

Bill Number(s):

- If new structure generates more than 5%, the local government must adjust the rates down and refund or credit businesses.
- Allows local governments to increase rates up 10% every seven years beginning Local Fiscal Year 2020-21.
- A governing body, by ordinance, may adopt an exemption from 50% of the business tax levied in an Enterprise Zone.
- Removes grandfathering of exception to exemption related to employees vs. businesses.
- Allows local governments to adopt new ordinances to conform to the new structure prior to Oct. 1, 2014. (section 15)
- For local governments who have pledged local business tax for bonding which business tax receipts are expressly identified and pledged to continue under their current rate structure until their obligations are met. (section 16)
- For local governments whose business tax receipts comprised at least 20% of the county’s or municipalities’ total revenue, they may continue to under the current rate structure until September 30, 2018. They may not increase their general county millage, general municipality millage, or any dependent special district millage in any fiscal year through September 30, 2018 unless approved by voters. (section 17)

The act shall take affect October 1, 2014, except for sections 15, 16, and 17 which shall take effect July 1, 2013.

Section 2: Description of Data and Sources

Department of Financial Services LOGER data
 Hillsborough County Tax Collector
 NAL data- DOR PTO

Section 3: Methodology (Include Assumptions and Attach Details)

Assume the fiscal impact can not be determined as the fiscal impact depends on the behavior of each county and municipality in determining their own rates, their ability to receive 2/3rds vote, and ability to create a new tax rate that comes within 5% of a unrelated tax structure. The local governments will also have to spread out a tax over less participants as there are mobile and home based businesses that may not qualify under the new structure.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14			(Indeterminate)	+/- Indeterminate		
2014-15			+/- Indeterminate	+/- Indeterminate		
2015-16			+/- Indeterminate	+/- Indeterminate		
2016-17			+/- Indeterminate	+/- Indeterminate		
2017-18			+/- Indeterminate	+/- Indeterminate		

List of affected Trust Funds: None

Section 5: Consensus Estimate (Adopted: 02/15/13) The conference adopted the estimates shown below.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14					0	(Indeterminate)	0	(Indeterminate)
2014-15					+/- Indeterminate	(Indeterminate)	+/- Indeterminate	(Indeterminate)
2015-16					(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)
2016-17					(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)
2017-18					(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)

	SFY2013-14	SFY2014-15	SFY2015-16	SFY2016-17	SFY2017-18	SFY2018-19	SFY2019-20	SFY2020-21
Counties and municipalities	Local Governments may begin passing ordinances to conform to new business tax structure effect October 1, 2014. Has to be approved by 2/3 of the governing body.	New tax structure begins.	If new classification brings in revenue 5% over LFY2013-14 amounts, local govts must adjust rates down and refund or credit businesses.					Local governments may increase rates up to 10% every seven years with 2/3 vote of the governing body.
CASH	\$0.00	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate			
Counties and municipalities whose BTR comprised at least 20% of total revenue in FY 2012-13 (Panama City and Panama City Beach)	Do not have to conform to new tax structure after September 30, 2018. May not increase their general county millage, general municipality millage, or any dependent special district millage from February 1, 2013 through September 30, 2018, unless approved by voters. (NOTE: Does language prohibit Bay County from increasing a county millage on PC and PCB?)					Must conform to new business tax structure after September 30, 2018		Local governments may increase rates up to 10% every seven years with 2/3 vote of the governing body.
Exemption from conforming CASH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Millage restriction CASH	(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)			
Local Governments who have pledged BTR for bonding issuance.	Small survey for HB1063(2012) indicated Tampa and Pt. St Lucie had bonds pledged with BTR that expire 2027 and 2042, respectively.							Local governments may increase rates up to 10% every seven years with 2/3 vote of the governing body.
CASH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Counties levying an additional 50% of BTR (Miami-Dade, Broward, Collier, and Monroe)		May not adopt an ordinance collecting an additional 50% BTR after Jan 1, 2015.						
CASH	\$0.00	\$0.00	(Indeterminate)	(Indeterminate)	(Indeterminate)			

Summary of Reported County Local Business Tax Revenues (formerly Local Occupational License Tax)									
County	2004	2005	2006	2007	2008	2009	2010	2011	
Alachua	\$ 275,483	\$ 356,423	\$ 1,860,356	\$ 339,377	\$ 330,107	\$ 284,242	\$ 243,356	\$ 262,001	
Baker	\$ 14,725	\$ 15,839	\$ 16,649	\$ -	\$ -	\$ -	\$ 13,740	\$ 8,036	
Bay	\$ 57,247	\$ 65,527	\$ 50,960	\$ 57,242	\$ 38,545	\$ -	\$ -	\$ -	
Bradford	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Brevard	\$ 506,748	\$ 723,682	\$ 632,874	\$ 617,490	\$ 27,585	\$ 564,232	\$ 527,388	\$ 22,365	
Broward	\$ 5,187,000	\$ 4,852,000	\$ 5,753,000	\$ 5,410,000	\$ 1,101,000	\$ 1,043,000	\$ 1,017,000	\$ 1,024,000	
Calhoun	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,900	\$ 10,175	
Charlotte	\$ 464,178	\$ 581,007	\$ 550,848	\$ 627,609	\$ 495,386	\$ 526,269	\$ 435,195	\$ 515,392	
Citrus	\$ 203,570	\$ 265,625	\$ 262,334	\$ 238,226	\$ 211,528	\$ 194,717	\$ 177,116	\$ 176,519	
Clay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Collier	\$ 1,452,616	\$ 1,340,708	\$ 1,315,606	\$ 1,913,371	\$ -	\$ -	\$ -	\$ 1,078,958	
Columbia	\$ 56,708	\$ 71,856	\$ 110,790	\$ 76,256	\$ 405,680	\$ -	\$ 13,300	\$ 23,450	
DeSoto	\$ 38,377	\$ 67,065	\$ 45,847	\$ 41,446	\$ 34,963	\$ 35,112	\$ -	\$ -	
Dixie	\$ 9,920	\$ 10,086	\$ 9,447	\$ 8,488	\$ -	\$ 6,319	\$ 8,626	\$ 7,285	
Duval	Refer to the separate municipal table for the consolidated City of Jacksonville/Duval County totals.								\$ -
Escambia	\$ 471,791	\$ 639,815	\$ 600,538	\$ 574,703	\$ 545,921	\$ 529,838	\$ 485,163	\$ 479,967	
Flagler	\$ 7,538	\$ 8,232	\$ 7,401	\$ 8,557	\$ 8,003	\$ 5,881	\$ 5,290	\$ 5,468	
Franklin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Gadsden	\$ 10,437	\$ 12,375	\$ 8,574	\$ 9,574	\$ 9,809	\$ 9,291	\$ 6,694	\$ 6,304	
Gilchrist	\$ 4,599	\$ 7,925	\$ 9,430	\$ 9,550	\$ -	\$ -	\$ 845	\$ -	
Glades	\$ 3,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Gulf	\$ -	\$ -	\$ 5,099	\$ 5,850	\$ -	\$ 3,375	\$ 2,584	\$ 3,690	
Hamilton	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Hardee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Hendry	\$ 17,764	\$ 12,681	\$ 16,842	\$ 10,932	\$ 17,497	\$ 13,926	\$ -	\$ 12,701	
Hernando	\$ 148,150	\$ 162,191	\$ 161,376	\$ 47,074	\$ -	\$ -	\$ -	\$ -	
Highlands	\$ 145,315	\$ 158,988	\$ 60,001	\$ -	\$ -	\$ -	\$ -	\$ -	
Hillsborough	\$ 2,442,248	\$ 2,656,912	\$ 2,170,340	\$ 2,032,615	\$ 2,189,988	\$ 2,319,573	\$ 1,928,657	\$ 2,209,763	
Holmes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Indian River	\$ 183,651	\$ 237,502	\$ 207,008	\$ 206,780	\$ 198,686	\$ 202,522	\$ 178,591	\$ 176,963	
Jackson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Jefferson	\$ 4,195	\$ 7,050	\$ 13,845	\$ 9,760	\$ -	\$ -	\$ -	\$ -	
Lafayette	\$ -	\$ 12,420	\$ 8,328	\$ -	\$ -	\$ -	\$ -	\$ -	
Lake	\$ 467,102	\$ 497,990	\$ 527,801	\$ -	\$ -	\$ -	\$ -	\$ -	
Lee	\$ 1,084,174	\$ 1,090,564	\$ 1,148,824	\$ -	\$ 1,015,106	\$ 992,251	\$ 898,802	\$ 883,514	
Leon	\$ 219,605	\$ 212,059	\$ 207,978	\$ 212,674	\$ 212,187	\$ 54,046	\$ -	\$ -	
Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Liberty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Madison	\$ 17,829	\$ 23,743	\$ 14,562	\$ 14,433	\$ -	\$ 16,016	\$ 14,049	\$ 15,339	
Manatee	\$ 31,110	\$ 37,460	\$ 31,680	\$ -	\$ 850	\$ 775	\$ 1,150	\$ 2,000	
Marion	\$ 298,222	\$ 448,013	\$ 288,514	\$ 222,720	\$ 170,374	\$ 124,385	\$ 121,117	\$ 110,098	
Martin	\$ 247,517	\$ 357,667	\$ 310,167	\$ 327,160	\$ 315,859	\$ 275,138	\$ 289,640	\$ 284,164	
Miami-Dade	\$ 13,926,788	\$ 12,359,360	\$ 13,518,655	\$ 13,457,506	\$ 15,231,787	\$ 14,728,471	\$ 12,766,652	\$ 12,516,956	
Monroe	\$ 381,436	\$ 359,545	\$ 353,804	\$ 357,617	\$ 426,951	\$ 482,923	\$ 409,108	\$ 417,496	
Nassau	\$ 67,033	\$ 68,218	\$ 34,343	\$ 59,745	\$ 12,236	\$ -	\$ -	\$ -	
Okaloosa	\$ 416,590	\$ 442,951	\$ 375,017	\$ 329,973	\$ 500,894	\$ 368,153	\$ 353,148	\$ 363,366	
Okeechobee	\$ 48,716	\$ 64,470	\$ 63,970	\$ 64,398	\$ -	\$ -	\$ -	\$ 4,553,346	
Orange	\$ 2,420,139	\$ 2,840,037	\$ -	\$ 2,558,765	\$ 2,593,766	\$ 2,140,102	\$ 2,261,868	\$ 2,214,307	
Osceola	\$ 307,082	\$ 340,432	\$ 324,319	\$ 460,085	\$ -	\$ 420,078	\$ 396,000	\$ 492,000	
Palm Beach	\$ 2,007,948	\$ 2,274,736	\$ 2,180,345	\$ 2,103,638	\$ 2,064,108	\$ 1,923,147	\$ 1,903,955	\$ 1,744,469	
Pasco	\$ 511,588	\$ 580,021	\$ 576,259	\$ 563,273	\$ 584,934	\$ 558,036	\$ 162,385	\$ 156,005	
Pinellas	\$ 757,490	\$ 896,372	\$ 789,568	\$ 786,897	\$ 780,426	\$ 737,866	\$ 732,270	\$ 701,037	
Polk	\$ 780,121	\$ 1,257,823	\$ 1,303,363	\$ 1,323,568	\$ 1,158,777	\$ 1,198,241	\$ 1,271,441	\$ 1,165,175	
Putnam	\$ 57,304	\$ 62,503	\$ 59,483	\$ 48,299	\$ 50,484	\$ 43,286	\$ 39,855	\$ 37,372	
St. Johns	\$ 326,514	\$ 356,700	\$ 277,905	\$ -	\$ -	\$ -	\$ -	\$ -	
St. Lucie	\$ 163,944	\$ 108,796	\$ 150,504	\$ 101,056	\$ 173,060	\$ 96,884	\$ 94,387	\$ 90,374	
Santa Rosa	\$ 139,594	\$ 180,411	\$ 118,669	\$ 155,494	\$ 159,949	\$ 143,739	\$ 139,358	\$ 132,702	
Sarasota	\$ 573,185	\$ 663,097	\$ 679,870	\$ -	\$ 648,683	\$ 610,600	\$ 592,862	\$ 613,567	
Seminole	\$ 555,194	\$ 620,607	\$ 628,430	\$ 658,962	\$ -	\$ 573,470	\$ 547,302	\$ 505,486	
Sumter	\$ 61,849	\$ 68,905	\$ 69,802	\$ 34,511	\$ -	\$ -	\$ -	\$ -	
Suwannee	\$ 36,960	\$ 25,826	\$ 36,465	\$ 27,455	\$ -	\$ -	\$ -	\$ 20,123	
Taylor	\$ 26,974	\$ 28,351	\$ 28,390	\$ 48,683	\$ -	\$ -	\$ -	\$ 112,828	
Union	\$ 12,729	\$ 17,566	\$ 12,997	\$ 8,787	\$ -	\$ -	\$ -	\$ -	

Summary of Reported County Local Business Tax Revenues (formerly Local Occupational License Tax)

County	2004	2005	2006	2007	2008	2009	2010	2011
Volusia	\$ 372,531	\$ 422,280	\$ 654,254	\$ 724,376	\$ 621,260	\$ 593,640	\$ 308,373	\$ 314,618
Wakulla	\$ 42,194	\$ 31,838	\$ 49,004	\$ 12,076	\$ -	\$ -	\$ -	\$ -
Walton	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Washington	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Statewide Total	\$ 38,064,867	\$ 39,004,250	\$ 38,692,435	\$ 36,907,051	\$ 32,336,389	\$ 31,819,544	\$ 28,357,167	\$ 33,469,379
% Change	2.1%	2.5%	-0.8%	-4.6%	-12.4%	-1.6%	-10.9%	5.2%
# Reporting	52	52	52	45	33	35	36	40

Data Source: Florida Department of Financial Services.

Summary of Reported Municipal Local Business Tax Revenues

Municipality	County	2004	2005	2006	2007	2008	2009	2010
Alachua	Alachua	\$ 33,788	\$ 36,287	\$ 38,467	\$ 38,513	\$ 44,545	\$ 46,049	\$ 47,034
Archer	Alachua	\$ 1,083	\$ 2,655	\$ 1,580	\$ 1,752	\$ -	\$ 700	\$ -
Gainesville	Alachua	\$ 927,116	\$ 959,064	\$ 949,126	\$ 926,854	\$ 899,993	\$ 974,369	\$ 998,362
Hawthorne	Alachua	\$ 3,886	\$ 3,922	\$ 3,185	\$ 3,085	\$ 3,124	\$ -	\$ -
High Springs	Alachua	\$ 981	\$ 19,022	\$ 16,473	\$ 16,824	\$ 22,933	\$ -	\$ -
La Crosse	Alachua	\$ -	\$ -	\$ 8,477	\$ 988	\$ -	\$ -	\$ -
Micanopy	Alachua	\$ 4,532	\$ 6,899	\$ 6,274	\$ 5,560	\$ -	\$ -	\$ -
Newberry	Alachua	\$ 21,777	\$ 25,347	\$ 29,739	\$ 25,520	\$ 34,588	\$ 29,964	\$ 31,500
Waldo	Alachua	\$ 2,277	\$ 2,434	\$ 2,745	\$ 2,683	\$ 2,737	\$ 4,830	\$ 1,034
Glen St. Mary	Baker	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maccleenny	Baker	\$ 22,681	\$ 35,194	\$ 14,194	\$ 31,610	\$ -	\$ -	\$ -
Callaway	Bay	\$ 20,200	\$ 23,562	\$ 11,280	\$ -	\$ 21,775	\$ 21,580	\$ 19,561
Cedar Grove	Bay	\$ 10,546	\$ 14,119	\$ 20,330	\$ 13,050	\$ -	\$ -	\$ -
Lynn Haven	Bay	\$ 118,542	\$ 122,786	\$ 125,418	\$ 118,341	\$ 112,557	\$ 104,763	\$ 101,458
Mexico Beach	Bay	\$ 9,133	\$ 9,985	\$ 5,014	\$ 15,425	\$ 11,015	\$ 9,989	\$ 10,696
Panama City	Bay	\$ 8,088,609	\$ 8,651,207	\$ 9,480,392	\$ 8,998,554	\$ 8,369,068	\$ 7,567,342	\$ 6,979,627
Panama City Beach	Bay	\$ -	\$ -	\$ 122,630	\$ 121,635	\$ 4,317	\$ -	\$ -
Parker	Bay	\$ 19,843	\$ 22,052	\$ 18,475	\$ 13,417	\$ 19,440	\$ 25,885	\$ 31,415
Springfield	Bay	\$ 29,888	\$ 41,166	\$ 34,991	\$ 38,527	\$ 12,099	\$ 25,287	\$ 27,775
Brooker	Bradford	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hampton	Bradford	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lawtey	Bradford	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Starke	Bradford	\$ 60,239	\$ 55,703	\$ 66,989	\$ 68,875	\$ -	\$ -	\$ -
Cape Canaveral	Brevard	\$ 66,152	\$ 69,076	\$ 72,577	\$ 71,528	\$ 72,392	\$ 74,426	\$ 65,836
Cocoa	Brevard	\$ 115,001	\$ 107,702	\$ 138,276	\$ 138,294	\$ 170,371	\$ 210,697	\$ 172,185
Cocoa Beach	Brevard	\$ 161,995	\$ 183,465	\$ 138,287	\$ 170,721	\$ 166,768	\$ 158,107	\$ 171,010
Grant-Valkaria	Brevard	\$ -	\$ -	\$ -	\$ 1,327	\$ 2,694	\$ -	\$ 3,698
Indialantic	Brevard	\$ 34,276	\$ 34,831	\$ 32,989	\$ 32,906	\$ 30,879	\$ 30,483	\$ 32,353
Indian Harbour Beach	Brevard	\$ 48,002	\$ 47,594	\$ 44,304	\$ 47,469	\$ 43,537	\$ 42,726	\$ 41,832
Malabar	Brevard	\$ 15,814	\$ 20,418	\$ 14,602	\$ 15,298	\$ 18,232	\$ 20,737	\$ 20,608
Melbourne	Brevard	\$ 1,004,315	\$ 1,060,846	\$ 1,082,983	\$ 1,107,538	\$ 1,103,658	\$ 1,095,480	\$ 1,075,005
Melbourne Beach	Brevard	\$ 7,513	\$ 15,801	\$ 15,058	\$ 17,014	\$ 17,292	\$ 17,528	\$ 15,764
Melbourne Village	Brevard	\$ 6,883	\$ 7,409	\$ 7,779	\$ 6,024	\$ 6,303	\$ 6,198	\$ 5,331
Palm Bay	Brevard	\$ 535,674	\$ 594,167	\$ 640,558	\$ 656,412	\$ 603,601	\$ 615,746	\$ 568,811
Palm Shores	Brevard	\$ 5,472	\$ 10,334	\$ 13,512	\$ 9,062	\$ 16,909	\$ 12,762	\$ 5,363
Rockledge	Brevard	\$ 142,561	\$ 147,662	\$ 159,892	\$ 179,115	\$ 209,248	\$ 228,421	\$ 218,650
Satellite Beach	Brevard	\$ 62,431	\$ 56,829	\$ 60,380	\$ 65,526	\$ 60,516	\$ 58,562	\$ 52,646
Titusville	Brevard	\$ 349,123	\$ 386,828	\$ 371,933	\$ 379,426	\$ 356,336	\$ 333,369	\$ 340,273
West Melbourne	Brevard	\$ 223,895	\$ 228,554	\$ 212,042	\$ 220,612	\$ 219,960	\$ 224,452	\$ -
Coconut Creek	Broward	\$ 257,128	\$ 267,560	\$ 292,544	\$ 286,646	\$ 292,439	\$ 117,788	\$ 294,952
Cooper City	Broward	\$ 354,068	\$ 364,005	\$ 403,216	\$ 438,846	\$ 473,069	\$ 461,971	\$ 453,116
Coral Springs	Broward	\$ 1,190,914	\$ 1,392,506	\$ 1,268,809	\$ 1,284,495	\$ 1,207,716	\$ 1,222,424	\$ 1,175,110
Dania Beach	Broward	\$ 462,984	\$ 458,920	\$ 449,575	\$ 493,879	\$ 544,949	\$ 602,364	\$ 641,049
Davie	Broward	\$ 790,851	\$ 873,721	\$ -	\$ 921,137	\$ 891,372	\$ 903,069	\$ 901,418
Deerfield Beach	Broward	\$ 478,464	\$ 231,189	\$ 589,602	\$ 566,880	\$ 580,959	\$ 660,305	\$ 597,275
Fort Lauderdale	Broward	\$ 1,967,993	\$ 2,900,756	\$ 3,053,654	\$ 2,952,082	\$ -	\$ 2,371,542	\$ 2,578,060
Hallandale Beach	Broward	\$ 525,256	\$ 329,104	\$ 153,942	\$ 338,560	\$ 359,498	\$ 338,707	\$ 389,088
Hillsboro Beach	Broward	\$ -	\$ -	\$ 1,350	\$ 2,143	\$ -	\$ -	\$ -
Hollywood	Broward	\$ 1,892,580	\$ 2,033,822	\$ 2,097,394	\$ 2,115,567	\$ 2,054,828	\$ 2,094,587	\$ 2,070,057
Lauderdale Lakes	Broward	\$ 144,620	\$ 159,643	\$ 173,203	\$ 225,221	\$ -	\$ -	\$ -
Lauderdale-by-the-Sea	Broward	\$ 63,671	\$ 61,507	\$ 62,690	\$ 65,253	\$ 62,498	\$ 73,030	\$ 85,788
Lauderhill	Broward	\$ 1,005,881	\$ 999,936	\$ 1,101,688	\$ 961,418	\$ -	\$ -	\$ -
Lazy Lake	Broward	\$ -	\$ 20	\$ 19	\$ 11	\$ -	\$ 32	\$ 26
Lighthouse Point	Broward	\$ 70,864	\$ 73,162	\$ 72,221	\$ 69,120	\$ 67,322	\$ 65,851	\$ 64,487
Margate	Broward	\$ 292,738	\$ 309,666	\$ 327,394	\$ 360,219	\$ 302,479	\$ 311,367	\$ 312,263
Miramar	Broward	\$ 918,135	\$ 903,463	\$ 1,066,103	\$ 1,222,670	\$ 1,182,241	\$ 1,237,456	\$ 1,426,975
North Lauderdale	Broward	\$ 141,783	\$ 149,156	\$ 140,408	\$ 147,210	\$ 227,179	\$ 218,259	\$ 165,142
Oakland Park	Broward	\$ 387,294	\$ 383,200	\$ 396,163	\$ 391,910	\$ 392,973	\$ 391,682	\$ 388,128
Parkland	Broward	\$ 18,188	\$ 39,957	\$ 42,953	\$ 49,682	\$ -	\$ -	\$ 40,785
Pembroke Park	Broward	\$ 203,577	\$ 150,957	\$ 139,337	\$ -	\$ 125,748	\$ 124,028	\$ 128,146
Pembroke Pines	Broward	\$ 2,643,082	\$ 2,583,227	\$ 2,792,926	\$ 3,075,143	\$ 3,316,948	\$ 3,307,733	\$ 3,191,395
Plantation	Broward	\$ 847,885	\$ 868,009	\$ 857,653	\$ 813,001	\$ 808,989	\$ 758,933	\$ 747,001
Pompano Beach	Broward	\$ 1,654,316	\$ 1,786,868	\$ 1,781,229	\$ 1,861,598	\$ 1,878,968	\$ 1,852,958	\$ 1,886,351
Sea Ranch Lakes	Broward	\$ 8,226	\$ 5,916	\$ 3,717	\$ 9,514	\$ -	\$ 4,728	\$ 8,102
Southwest Ranches	Broward	\$ -	\$ 11,135	\$ 7,423	\$ -	\$ 8,510	\$ -	\$ 7,602
Sunrise	Broward	\$ 1,807,780	\$ 1,934,455	\$ 1,998,601	\$ 2,116,164	\$ 2,161,515	\$ 2,190,433	\$ 2,158,770
Tamarac	Broward	\$ 651,900	\$ 720,525	\$ 717,881	\$ 776,783	\$ 761,687	\$ 705,866	\$ 705,668
West Park	Broward	\$ -	\$ -	\$ 27,891	\$ 59,227	\$ 71,209	\$ 53,673	\$ 49,350
Weston	Broward	\$ 475,703	\$ 564,467	\$ 648,819	\$ 713,360	\$ 918,698	\$ 898,912	\$ 932,915
Wilton Manors	Broward	\$ 121,075	\$ 124,280	\$ 129,716	\$ 116,182	\$ 125,390	\$ 89,754	\$ 97,378
Altha	Calhoun	\$ 130	\$ 600	\$ 600	\$ 470	\$ -	\$ -	\$ -

Summary of Reported Municipal Local Business Tax Revenues

Municipality	County	2004	2005	2006	2007	2008	2009	2010
Blountstown	Calhoun	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Punta Gorda	Charlotte	\$ 103,064	\$ 165,164	\$ 164,523	\$ 139,028	\$ 141,887	\$ 149,451	\$ 151,494
Crystal River	Citrus	\$ 39,569	\$ 41,441	\$ 36,250	\$ -	\$ 44,998	\$ 37,980	\$ 38,903
Inverness	Citrus	\$ 44,537	\$ 53,410	\$ 57,805	\$ 70,481	\$ 59,586	\$ 55,213	\$ 54,378
Green Cove Springs	Clay	\$ 17,684	\$ 14,720	\$ 16,084	\$ -	\$ -	\$ -	\$ -
Keystone Heights	Clay	\$ 7,659	\$ 5,730	\$ 4,507	\$ 3,840	\$ -	\$ -	\$ 7,468
Orange Park	Clay	\$ 69,708	\$ 67,075	\$ 67,121	\$ 62,881	\$ -	\$ 64,785	\$ 69,637
Penney Farms	Clay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Everglades City	Collier	\$ 4,184	\$ 1,460	\$ 2,243	\$ -	\$ -	\$ -	\$ -
Marco Island	Collier	\$ 29,851	\$ 31,558	\$ 30,246	\$ 30,279	\$ 22,765	\$ 27,967	\$ 22,810
Naples	Collier	\$ 251,051	\$ 291,426	\$ 269,389	\$ 278,694	\$ 274,487	\$ 247,021	\$ 270,748
Fort White	Columbia	\$ 3,375	\$ 5,759	\$ 2,104	\$ 10,228	\$ -	\$ -	\$ -
Lake City	Columbia	\$ 89,328	\$ 98,154	\$ 99,757	\$ 107,981	\$ 132,365	\$ 120,494	\$ 101,678
Arcadia	DeSoto	\$ 57,696	\$ 67,160	\$ 63,014	\$ 52,122	\$ 51,113	\$ 50,085	\$ 42,553
Cross City	Dixie	\$ 1,914	\$ 1,623	\$ 2,032	\$ -	\$ -	\$ -	\$ 2,107
Horseshoe Beach	Dixie	\$ -	\$ -	\$ -	\$ 369	\$ 3,054	\$ 466	\$ 322
Atlantic Beach	Duval	\$ 87,611	\$ 72,445	\$ 94,405	\$ 85,383	\$ 120,630	\$ 104,458	\$ 103,702
Baldwin	Duval	\$ 3,399	\$ 3,456	\$ 3,610	\$ 4,302	\$ -	\$ -	\$ -
Jacksonville	Duval	\$ 7,372,087	\$ 7,768,651	\$ 8,799,617	\$ 7,531,796	\$ -	\$ -	\$ 8,052,071
Jacksonville Beach	Duval	\$ 270,715	\$ 324,773	\$ 308,257	\$ 285,867	\$ 283,086	\$ 271,344	\$ 273,107
Neptune Beach	Duval	\$ 63,073	\$ 54,021	\$ 53,141	\$ 51,312	\$ 31,220	\$ 70,613	\$ 60,309
Century	Escambia	\$ 7,601	\$ 2,483	\$ 1,977	\$ 1,571	\$ -	\$ 1,292	\$ 1,471
Pensacola	Escambia	\$ 870,558	\$ 868,670	\$ 832,475	\$ 899,956	\$ 940,673	\$ 895,571	\$ 923,457
Beverly Beach	Flagler	\$ 725	\$ 1,358	\$ 1,023	\$ 826	\$ 412	\$ 705	\$ 593
Bunnell	Flagler	\$ 64,986	\$ 102,170	\$ 105,037	\$ 93,963	\$ 89,691	\$ 90,579	\$ 86,394
Palm Coast	Flagler	\$ 302,378	\$ 387,581	\$ 383,699	\$ 386,431	\$ 474,256	\$ 358,300	\$ 404,685
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flagler Beach	Flagler/Volusia	\$ 23,726	\$ 28,226	\$ 32,308	\$ -	\$ -	\$ 271,669	\$ -
Apalachicola	Franklin	\$ -	\$ 22,702	\$ 34,264	\$ 31,866	\$ 31,670	\$ 28,615	\$ 12,821
Carrabelle	Franklin	\$ 6,039	\$ 3,958	\$ 5,017	\$ 5,855	\$ -	\$ -	\$ -
Chattahoochee	Gadsden	\$ 8,338	\$ 7,279	\$ 8,113	\$ 7,417	\$ 7,742	\$ 6,960	\$ 90,281
Greensboro	Gadsden	\$ 295	\$ 417	\$ 112	\$ 315	\$ -	\$ -	\$ -
Gretna	Gadsden	\$ 2,300	\$ -	\$ -	\$ -	\$ -	\$ 4,160	\$ 4,000
Havana	Gadsden	\$ 9,177	\$ 8,742	\$ 8,751	\$ 8,586	\$ 9,690	\$ 9,721	\$ 9,524
Midway	Gadsden	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Quincy	Gadsden	\$ 26,138	\$ 25,856	\$ 24,158	\$ 24,061	\$ -	\$ 26,239	\$ -
Bell	Gilchrist	\$ 965	\$ 664	\$ 1,999	\$ 2,797	\$ 1,910	\$ 3,198	\$ 3,735
Trenton	Gilchrist	\$ 5,716	\$ 5,268	\$ 5,060	\$ 5,833	\$ -	\$ 5,643	\$ -
Fanning Springs	Gilchrist/Levy	\$ 1,532	\$ 1,505	\$ 1,403	\$ -	\$ -	\$ -	\$ 1,366
Moore Haven	Glades	\$ 5,468	\$ 5,771	\$ 3,057	\$ 4,816	\$ 6,371	\$ 5,609	\$ 3,580
Port St. Joe	Gulf	\$ 20,378	\$ 19,781	\$ 21,279	\$ 19,820	\$ 20,240	\$ 18,433	\$ 15,586
Wewahitchka	Gulf	\$ 9,946	\$ 11,123	\$ 9,352	\$ 11,991	\$ -	\$ -	\$ -
Jasper	Hamilton	\$ 11,183	\$ 8,718	\$ 27,969	\$ 27,594	\$ 13,445	\$ 11,148	\$ 11,131
Jennings	Hamilton	\$ 611	\$ 1,191	\$ 757	\$ 897	\$ 1,324	\$ -	\$ -
White Springs	Hamilton	\$ 2,730	\$ -	\$ 3,223	\$ 2,937	\$ 4,132	\$ 3,427	\$ -
Bowling Green	Hardee	\$ 1,493	\$ 2,017	\$ 1,785	\$ 1,614	\$ 2,399	\$ 2,164	\$ 3,185
Wauchula	Hardee	\$ 7,279	\$ 10,285	\$ 7,482	\$ 7,553	\$ 7,634	\$ 10,700	\$ 16,085
Zolfo Springs	Hardee	\$ 1,558	\$ 2,044	\$ 1,494	\$ 3,479	\$ 3,570	\$ 3,533	\$ 2,627
Clewiston	Hendry	\$ 36,489	\$ 39,168	\$ 40,300	\$ 77,975	\$ 26,371	\$ 44,458	\$ 42,332
LaBelle	Hendry	\$ 16,660	\$ 17,015	\$ 21,655	\$ 19,926	\$ 21,479	\$ 21,827	\$ 12,438
Brooksville	Hernando	\$ 61,434	\$ 63,298	\$ 62,993	\$ 51,112	\$ 15,496	\$ -	\$ -
Weeki Wachee	Hernando	\$ 61	\$ 336	\$ -	\$ -	\$ -	\$ -	\$ -
Avon Park	Highlands	\$ 28,651	\$ 33,159	\$ 13,007	\$ 50,547	\$ 36,498	\$ 43,024	\$ 31,626
Lake Placid	Highlands	\$ 11,922	\$ 11,739	\$ 12,852	\$ 14,667	\$ -	\$ 10,043	\$ 9,722
Sebring	Highlands	\$ 70,818	\$ 75,238	\$ 68,940	\$ 70,530	\$ 69,589	\$ -	\$ -
Plant City	Hillsborough	\$ 399,674	\$ 483,131	\$ 450,251	\$ 471,969	\$ 461,761	\$ 499,086	\$ 429,766
Tampa	Hillsborough	\$ 9,325,480	\$ 9,976,100	\$ 10,255,003	\$ (31,185)	\$ 10,812,683	\$ 10,830,731	\$ 10,531,698
Temple Terrace	Hillsborough	\$ 185,208	\$ 198,737	\$ 210,065	\$ 221,056	\$ 233,108	\$ 223,420	\$ 224,629
Bonifay	Holmes	\$ 11,596	\$ 11,808	\$ 11,934	\$ -	\$ -	\$ -	\$ -
Esto	Holmes	\$ 420	\$ 630	\$ 350	\$ 415	\$ 630	\$ 875	\$ 385
Noma	Holmes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ponce de Leon	Holmes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Westville	Holmes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fellsmere	Indian River	\$ 16,160	\$ 17,129	\$ 14,667	\$ 17,951	\$ 20,320	\$ 21,165	\$ 21,917
Indian River Shores	Indian River	\$ 11,314	\$ 11,294	\$ 11,732	\$ 12,024	\$ -	\$ 12,347	\$ 12,639
Orchid	Indian River	\$ 17,795	\$ 16,780	\$ -	\$ 105	\$ -	\$ -	\$ -
Sebastian	Indian River	\$ 127,483	\$ 135,521	\$ 125,721	\$ 148,176	\$ 109,607	\$ 128,722	\$ 121,841
Vero Beach	Indian River	\$ 166,132	\$ 213,574	\$ 170,771	\$ 190,354	\$ 178,087	\$ 161,518	\$ 190,830
Alford	Jackson	\$ 180	\$ 400	\$ -	\$ 543	\$ -	\$ -	\$ -
Bascom	Jackson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Campbellton	Jackson	\$ 683	\$ 612	\$ 1,662	\$ 1,814	\$ -	\$ -	\$ -

Summary of Reported Municipal Local Business Tax Revenues

Municipality	County	2004	2005	2006	2007	2008	2009	2010
Cottondale	Jackson	\$ 4,624	\$ 6,166	\$ 4,130	\$ -	\$ -	\$ -	\$ -
Graceville	Jackson	\$ 11,200	\$ 9,800	\$ 11,946	\$ -	\$ -	\$ -	\$ -
Grand Ridge	Jackson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greenwood	Jackson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jacob City	Jackson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Malone	Jackson	\$ 2,863	\$ 3,650	\$ 3,150	\$ 2,690	\$ -	\$ -	\$ -
Marianna	Jackson	\$ 58,600	\$ 45,800	\$ 54,100	\$ -	\$ -	\$ -	\$ -
Sneads	Jackson	\$ 4,873	\$ 4,460	\$ 4,398	\$ 4,608	\$ -	\$ -	\$ -
Monticello	Jefferson	\$ 10,589	\$ 9,684	\$ 10,491	\$ 7,607	\$ 6,038	\$ 12,943	\$ 9,636
Mayo	Lafayette	\$ 3,445	\$ 5,050	\$ 7,380	\$ 7,420	\$ 7,890	\$ 9,695	\$ 5,575
Astatula	Lake	\$ 1,675	\$ 11,961	\$ -	\$ -	\$ -	\$ -	\$ -
Clermont	Lake	\$ 81,680	\$ 85,126	\$ 98,790	\$ 103,631	\$ 85,610	\$ 104,754	\$ -
Eustis	Lake	\$ 83,025	\$ 106,176	\$ 92,837	\$ 95,517	\$ 111,420	\$ 96,412	\$ 110,666
Fruitland Park	Lake	\$ 15,823	\$ 16,283	\$ 22,617	\$ 17,481	\$ 16,403	\$ 19,200	\$ 13,610
Groveland	Lake	\$ 11,479	\$ 15,111	\$ 15,838	\$ 18,848	\$ -	\$ 15,388	\$ 17,954
Howey-in-the-Hills	Lake	\$ 239,045	\$ 2,857	\$ 3,942	\$ 2,795	\$ -	\$ -	\$ -
Lady Lake	Lake	\$ 39,609	\$ 39,523	\$ 43,675	\$ 49,353	\$ 50,880	\$ 53,331	\$ 57,462
Leesburg	Lake	\$ 158,883	\$ 190,489	\$ 207,191	\$ 226,396	\$ 216,957	\$ 208,203	\$ 196,217
Mascotte	Lake	\$ 12,969	\$ 16,250	\$ 6,324	\$ 13,106	\$ 12,408	\$ 7,954	\$ 9,559
Minneola	Lake	\$ 19,521	\$ -	\$ 18,968	\$ 19,900	\$ -	\$ -	\$ -
Montverde	Lake	\$ 1,729	\$ 1,967	\$ 1,362	\$ 1,641	\$ -	\$ -	\$ -
Mount Dora	Lake	\$ 28,186	\$ 31,491	\$ 35,552	\$ -	\$ 37,532	\$ 28,310	\$ 30,608
Tavares	Lake	\$ 39,095	\$ 35,136	\$ 35,963	\$ 40,119	\$ 44,723	\$ 43,541	\$ 45,079
Umatilla	Lake	\$ 6,590	\$ 7,136	\$ 5,625	\$ 6,341	\$ 5,775	\$ 5,735	\$ -
Bonita Springs	Lee	\$ 34,912	\$ 28,611	\$ 63,815	\$ 25,695	\$ 58,523	\$ 40,400	\$ 39,206
Cape Coral	Lee	\$ 600,039	\$ 783,811	\$ 756,397	\$ 779,494	\$ 770,638	\$ 841,320	\$ 870,178
Fort Myers	Lee	\$ 1,454,310	\$ 1,769,394	\$ 1,943,462	\$ 1,998,039	\$ 1,700,150	\$ 1,628,537	\$ 1,610,355
Fort Myers Beach	Lee	\$ 7,857	\$ 5,476	\$ 6,997	\$ 9,169	\$ -	\$ -	\$ -
Sanibel	Lee	\$ 269,360	\$ 270,004	\$ 282,853	\$ 277,184	\$ 290,066	\$ 293,393	\$ 291,395
Tallahassee	Leon	\$ 1,619,000	\$ 1,677,000	\$ 1,677,000	\$ 1,820,000	\$ -	\$ -	\$ -
Bronson	Levy	\$ 931	\$ -	\$ -	\$ 1,615	\$ -	\$ 4,334	\$ 4,098
Cedar Key	Levy	\$ 5,193	\$ 5,714	\$ 6,023	\$ 6,459	\$ 6,489	\$ 6,891	\$ 7,071
Chiefland	Levy	\$ 14,205	\$ 14,624	\$ 15,433	\$ -	\$ -	\$ -	\$ 15,042
Inglis	Levy	\$ 4,217	\$ 3,963	\$ 4,181	\$ 4,241	\$ -	\$ -	\$ -
Otter Creek	Levy	\$ 550	\$ 918	\$ 208	\$ 60	\$ -	\$ -	\$ -
Williston	Levy	\$ 22,773	\$ 22,677	\$ 23,692	\$ 24,303	\$ 25,657	\$ 23,756	\$ -
Yankeetown	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bristol	Liberty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greenville	Madison	\$ 6,582	\$ 5,223	\$ 6,744	\$ -	\$ -	\$ -	\$ -
Lee	Madison	\$ 141	\$ 502	\$ 355	\$ -	\$ -	\$ 180	\$ 336
Madison	Madison	\$ 18,567	\$ 19,295	\$ 15,416	\$ 25,043	\$ -	\$ -	\$ -
Anna Maria	Manatee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bradenton	Manatee	\$ 258,862	\$ 236,847	\$ 255,610	\$ 188,894	\$ 3,119,268	\$ 233,997	\$ -
Bradenton Beach	Manatee	\$ 29,248	\$ 29,584	\$ 30,488	\$ 29,855	\$ 28,919	\$ -	\$ 56,127
Holmes Beach	Manatee	\$ 27,023	\$ 23,456	\$ 26,650	\$ 23,626	\$ 30,383	\$ -	\$ 30,330
Palmetto	Manatee	\$ 61,047	\$ 61,290	\$ 66,309	\$ 59,449	\$ 70,678	\$ 63,051	\$ 64,469
Longboat Key	Manatee/Sarasota	\$ 137,739	\$ 139,629	\$ 140,934	\$ 112,016	\$ 175,361	\$ 198,083	\$ -
Bellevue	Marion	\$ 36,359	\$ 40,887	\$ 63,804	\$ 16,011	\$ 47,827	\$ 34,649	\$ 45,778
Dunnellon	Marion	\$ 32,034	\$ 26,618	\$ 10,781	\$ 28,721	\$ 31,803	\$ 30,807	\$ 28,864
McIntosh	Marion	\$ 530	\$ 559	\$ 523	\$ -	\$ -	\$ -	\$ -
Ocala	Marion	\$ -	\$ 615,026	\$ 599,252	\$ 542,374	\$ 540,890	\$ -	\$ -
Reddick	Marion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jupiter Island	Martin	\$ 245	\$ 280	\$ 243	\$ 200	\$ -	\$ -	\$ -
Ocean Breeze Park	Martin	\$ 135	\$ 394	\$ 233	\$ 246	\$ -	\$ -	\$ -
Sewall's Point	Martin	\$ 485	\$ 933	\$ 634	\$ 837	\$ 4,548	\$ 664	\$ 4,589
Stuart	Martin	\$ 533,440	\$ 552,715	\$ 597,862	\$ 624,001	\$ 637,054	\$ 632,001	\$ 603,298
Aventura	Miami-Dade	\$ 611,576	\$ 609,527	\$ 639,621	\$ 706,917	\$ 814,706	\$ 768,006	\$ 674,288
Bal Harbour	Miami-Dade	\$ -	\$ 283,341	\$ 302,542	\$ 367,775	\$ 401,308	\$ 465,055	\$ 485,161
Bay Harbor Islands	Miami-Dade	\$ 75,310	\$ 74,680	\$ 78,168	\$ 69,156	\$ 65,813	\$ -	\$ -
Biscayne Park	Miami-Dade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Coral Gables	Miami-Dade	\$ 2,849,665	\$ 2,850,746	\$ 2,857,303	\$ 2,887,848	\$ 2,921,161	\$ 3,102,939	\$ 3,196,885
Cutler Bay	Miami-Dade	\$ -	\$ -	\$ 121,587	\$ 110,504	\$ 118,800	\$ 122,432	\$ 124,596
Doral	Miami-Dade	\$ 20,910	\$ 329,602	\$ 572,149	\$ 770,507	\$ 753,339	\$ 742,624	\$ 786,808
El Portal	Miami-Dade	\$ 7,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,063
Florida City	Miami-Dade	\$ 34,882	\$ 72,129	\$ 68,475	\$ 69,660	\$ -	\$ -	\$ -
Golden Beach	Miami-Dade	\$ 9,299	\$ 9,981	\$ 1,358	\$ 9,960	\$ 8,763	\$ 15,212	\$ -
Hialeah	Miami-Dade	\$ 2,840,692	\$ 2,962,115	\$ 3,155,199	\$ 3,290,492	\$ 3,958,326	\$ 4,343,169	\$ 4,307,620
Hialeah Gardens	Miami-Dade	\$ 212,216	\$ 253,110	\$ 226,827	\$ 294,852	\$ -	\$ 527,506	\$ 589,602
Homestead	Miami-Dade	\$ 653,475	\$ 307,291	\$ 429,222	\$ 342,358	\$ 339,437	\$ 335,295	\$ 349,941
Indian Creek	Miami-Dade	\$ 394	\$ 53	\$ 38	\$ -	\$ -	\$ 56	\$ -
Islandia	Miami-Dade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Reported Municipal Local Business Tax Revenues

Municipality	County	2004	2005	2006	2007	2008	2009	2010
Key Biscayne	Miami-Dade	\$ 80,348	\$ 92,349	\$ 120,552	\$ 110,272	\$ -	\$ 139,458	\$ 152,044
Medley	Miami-Dade	\$ 232,455	\$ 255,512	\$ 271,795	\$ 271,490	\$ 185,172	\$ 184,778	\$ 190,645
Miami	Miami-Dade	\$ 6,975,040	\$ 7,247,105	\$ 7,508,213	\$ 7,580,367	\$ 7,769,634	\$ 7,512,953	\$ 7,680,315
Miami Beach	Miami-Dade	\$ 3,666,630	\$ 3,608,842	\$ 3,679,971	\$ 3,662,796	\$ 3,341,802	\$ 3,684,320	\$ 4,298,739
Miami Gardens	Miami-Dade	\$ -	\$ 761,313	\$ 813,530	\$ 885,041	\$ 1,258,305	\$ 1,243,892	\$ 1,339,736
Miami Lakes	Miami-Dade	\$ 91,172	\$ 168,801	\$ 116,058	\$ 126,770	\$ 126,140	\$ 119,377	\$ 129,067
Miami Shores	Miami-Dade	\$ -	\$ 54,171	\$ 104,193	\$ 62,340	\$ -	\$ 100,946	\$ 83,385
Miami Springs	Miami-Dade	\$ 90,180	\$ 89,474	\$ 68,839	\$ 85,931	\$ 88,031	\$ 91,818	\$ 92,775
North Bay	Miami-Dade	\$ 92,268	\$ 95,067	\$ 78,849	\$ -	\$ 65,672	\$ 71,881	\$ 102,584
North Miami	Miami-Dade	\$ 512,843	\$ 482,215	\$ 493,965	\$ 507,742	\$ 490,068	\$ 579,690	\$ 392,085
North Miami Beach	Miami-Dade	\$ 854,432	\$ 955,490	\$ 864,318	\$ 956,304	\$ 960,950	\$ 770,140	\$ -
Opa-locka	Miami-Dade	\$ 87,803	\$ 261,084	\$ 206,614	\$ 327,326	\$ 281,976	\$ 229,627	\$ 215,477
Palmetto Bay	Miami-Dade	\$ 89,185	\$ 85,833	\$ 69,318	\$ 79,313	\$ 79,060	\$ 80,007	\$ 78,915
Pinecrest	Miami-Dade	\$ -	\$ 101,535	\$ 111,662	\$ 122,229	\$ 132,658	\$ 154,874	\$ 97,684
South Miami	Miami-Dade	\$ 500,553	\$ 506,717	\$ 522,197	\$ 552,773	\$ 552,410	\$ 580,583	\$ 629,962
Sunny Isles Beach	Miami-Dade	\$ 203,393	\$ 194,600	\$ 171,822	\$ 218,793	\$ 223,781	\$ 221,903	\$ 214,234
Surfside	Miami-Dade	\$ 51,383	\$ 71,871	\$ 75,848	\$ 68,045	\$ 49,865	\$ 62,816	\$ 67,752
Sweetwater	Miami-Dade	\$ 16,571	\$ 23,839	\$ 17,129	\$ 20,266	\$ 20,743	\$ 20,698	\$ 19,807
Virginia Gardens	Miami-Dade	\$ 64,400	\$ 64,054	\$ 65,059	\$ 62,838	\$ 66,873	\$ 63,005	\$ 77,854
West Miami	Miami-Dade	\$ 39,570	\$ 59,100	\$ 43,709	\$ 44,113	\$ 29,350	\$ 46,405	\$ 20,909
Islamorada	Monroe	\$ 32,647	\$ 29,676	\$ 27,534	\$ 38,873	\$ -	\$ -	\$ -
Key Colony Beach	Monroe	\$ 93,529	\$ 22,335	\$ 206,699	\$ 198,431	\$ 205,149	\$ 241,009	\$ 213,230
Key West	Monroe	\$ 1,031,474	\$ 1,098,324	\$ 1,087,128	\$ 1,182,084	\$ 1,237,103	\$ 1,168,581	\$ 1,165,106
Layton	Monroe	\$ 3,452	\$ 3,380	\$ 5,001	\$ 1,065	\$ 1,970	\$ 2,140	\$ 2,236
Marathon	Monroe	\$ 46,633	\$ 46,432	\$ 59,129	\$ 45,507	\$ -	\$ 27,252	\$ 45,115
Callahan	Nassau	\$ 3,378	\$ 11,292	\$ 2,937	\$ 22,388	\$ -	\$ -	\$ -
Fernandina Beach	Nassau	\$ 31,452	\$ 82,405	\$ 93,129	\$ 96,534	\$ 113,624	\$ 116,448	\$ 110,739
Hilliard	Nassau	\$ 21,322	\$ 24,103	\$ 26,933	\$ 23,098	\$ 23,596	\$ 23,738	\$ 24,901
Cinco Bayou	Okaloosa	\$ 7,556	\$ 7,508	\$ 6,631	\$ -	\$ -	\$ -	\$ -
Crestview	Okaloosa	\$ 117,067	\$ 164,424	\$ 154,476	\$ -	\$ 134,850	\$ 146,006	\$ 140,270
Destin	Okaloosa	\$ 170,283	\$ 186,419	\$ 203,848	\$ 99,626	\$ 177,363	\$ 164,173	\$ 158,209
Fort Walton Beach	Okaloosa	\$ 198,300	\$ 220,900	\$ 215,859	\$ 213,213	\$ 236,080	\$ 210,421	\$ 211,570
Laurel Hill	Okaloosa	\$ 640	\$ 920	\$ 1,575	\$ 2,055	\$ 2,384	\$ -	\$ 383
Mary Esther	Okaloosa	\$ 138,373	\$ 183,661	\$ 197,877	\$ 170,549	\$ -	\$ -	\$ 124,096
Niceville	Okaloosa	\$ 92,888	\$ 97,636	\$ 83,379	\$ -	\$ 87,859	\$ 80,446	\$ 75,661
Shalimar	Okaloosa	\$ 11,415	\$ 8,585	\$ 9,362	\$ -	\$ -	\$ -	\$ -
Valparaiso	Okaloosa	\$ 35,417	\$ 51,879	\$ 48,973	\$ 49,144	\$ 34,667	\$ 39,230	\$ -
Okeechobee	Okeechobee	\$ 41,617	\$ 59,183	\$ 73,512	\$ 61,634	\$ 71,827	\$ 70,227	\$ 69,877
Apopka	Orange	\$ 165,867	\$ 174,968	\$ 205,129	\$ 216,226	\$ 228,941	\$ 220,653	\$ 207,956
Bay Lake	Orange	\$ 34	\$ 38	\$ 38	\$ 5	\$ -	\$ -	\$ -
Belle Isle	Orange	\$ -	\$ -	\$ -	\$ -	\$ 12,043	\$ 14,910	\$ 13,148
Eatonville	Orange	\$ 18,044	\$ 19,245	\$ 19,143	\$ 12,156	\$ -	\$ 15,736	\$ 17,480
Edgewood	Orange	\$ 22,227	\$ -	\$ 36,534	\$ 39,145	\$ -	\$ 37,208	\$ 35,739
Lake Buena Vista	Orange	\$ 23	\$ 26	\$ 25	\$ 11	\$ -	\$ -	\$ -
Maitland	Orange	\$ 169,277	\$ 165,835	\$ 176,273	\$ 195,886	\$ 190,376	\$ 197,334	\$ 195,973
Oakland	Orange	\$ 11,681	\$ 14,274	\$ -	\$ 18,835	\$ -	\$ -	\$ 16,981
Ocoee	Orange	\$ 383,995	\$ 404,062	\$ 446,312	\$ 428,563	\$ 442,039	\$ 428,227	\$ 445,380
Orlando	Orange	\$ 5,505,669	\$ 6,456,638	\$ 7,440,334	\$ 7,969,929	\$ 8,228,033	\$ 8,147,487	\$ 8,272,742
Windermere	Orange	\$ 8,490	\$ 7,372	\$ 7,547	\$ 3,755	\$ 11,418	\$ 11,736	\$ 13,032
Winter Garden	Orange	\$ 157,558	\$ 177,743	\$ 174,768	\$ 189,259	\$ 206,343	\$ 228,320	\$ 203,056
Winter Park	Orange	\$ 416,046	\$ 433,085	\$ 463,881	\$ 437,216	\$ -	\$ 445,868	\$ 454,610
Kissimmee	Osceola	\$ 145,000	\$ 263,000	\$ 200,000	\$ 243,493	\$ 203,000	\$ 168,000	\$ 177,000
St. Cloud	Osceola	\$ 112,754	\$ 147,243	\$ 171,458	\$ 223,932	\$ 204,368	\$ 199,215	\$ 177,696
Atlantis	Palm Beach	\$ 45,546	\$ 49,054	\$ 55,716	\$ 61,713	\$ 70,010	\$ 73,031	\$ 81,691
Belle Glade	Palm Beach	\$ 115,460	\$ 125,048	\$ 117,303	\$ 123,248	\$ 108,945	\$ 138,981	\$ -
Boca Raton	Palm Beach	\$ 1,321,251	\$ 1,478,117	\$ 1,398,789	\$ 1,480,926	\$ 1,509,960	\$ 1,436,741	\$ 1,468,825
Boynton Beach	Palm Beach	\$ 1,420,793	\$ 1,276,993	\$ 1,378,492	\$ 1,337,364	\$ 1,429,056	\$ 1,402,576	\$ 1,336,656
Briny Breeze	Palm Beach	\$ 5,869	\$ 6,076	\$ 6,184	\$ 8,998	\$ 5,910	\$ 5,378	\$ 5,376
Cloud Lake	Palm Beach	\$ 6,902	\$ 5,735	\$ 375	\$ 6,178	\$ 5,783	\$ 5,204	\$ 5,334
Delray Beach	Palm Beach	\$ 673,975	\$ 719,588	\$ 788,288	\$ 746,133	\$ 752,238	\$ 789,705	\$ 616,861
Glen Ridge	Palm Beach	\$ -	\$ 332	\$ 9,844	\$ 9,383	\$ 6,526	\$ -	\$ -
Golf	Palm Beach	\$ 12,554	\$ 13,476	\$ 13,729	\$ 14,395	\$ 13,236	\$ 15,205	\$ 11,752
Golfview	Palm Beach	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greenacres	Palm Beach	\$ 253,475	\$ 258,680	\$ 280,383	\$ 283,671	\$ 306,977	\$ 212,124	\$ 223,265
Gulf Stream	Palm Beach	\$ 23,708	\$ 18,058	\$ 24,835	\$ 25,174	\$ 22,771	\$ 14,633	\$ 16,402
Haverhill	Palm Beach	\$ -	\$ 5,896	\$ 25,383	\$ -	\$ -	\$ -	\$ -
Highland Beach	Palm Beach	\$ 3,130	\$ 396,994	\$ 2,983	\$ 2,031	\$ -	\$ -	\$ 1,302
Hypoluxo	Palm Beach	\$ 38,311	\$ 39,895	\$ 31,240	\$ 30,018	\$ 31,795	\$ 16,151	\$ 16,613
Juno Beach	Palm Beach	\$ 58,143	\$ 57,407	\$ 58,254	\$ 59,551	\$ 67,561	\$ 53,616	\$ 56,692
Jupiter	Palm Beach	\$ 438,294	\$ 447,204	\$ 479,671	\$ 497,047	\$ 542,036	\$ 471,976	\$ 544,689
Jupiter Inlet Colony	Palm Beach	\$ 1,534	\$ 1,226	\$ 736	\$ 881	\$ 582	\$ 407	\$ 679

Summary of Reported Municipal Local Business Tax Revenues

Municipality	County	2004	2005	2006	2007	2008	2009	2010
Lake Clarke Shores	Palm Beach	\$ 47,362	\$ 46,748	\$ 38,881	\$ 48,849	\$ 24,671	\$ 31,628	\$ 23,421
Lake Park	Palm Beach	\$ 250,694	\$ 277,800	\$ 322,818	\$ 325,018	\$ 346,619	\$ 342,294	\$ 354,264
Lake Worth	Palm Beach	\$ 391,352	\$ 348,323	\$ 340,913	\$ 606,709	\$ -	\$ -	\$ 395,674
Lantana	Palm Beach	\$ 232,889	\$ 228,121	\$ 205,940	\$ 196,981	\$ 204,351	\$ 202,307	\$ 206,735
Loxahatchee Groves	Palm Beach	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Manalapan	Palm Beach	\$ 40,376	\$ 38,547	\$ 26,808	\$ 34,089	\$ 26,813	\$ 32,191	\$ 28,529
Mangonia Park	Palm Beach	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,437
North Palm Beach	Palm Beach	\$ 222,777	\$ 222,693	\$ 199,462	\$ 242,140	\$ 229,738	\$ 246,371	\$ 244,916
Ocean Ridge	Palm Beach	\$ 20,170	\$ 3,608	\$ 21,755	\$ 24,253	\$ 4,344	\$ 3,932	\$ 3,829
Pahokee	Palm Beach	\$ 19,480	\$ 15,447	\$ 15,048	\$ 8,191	\$ 8,964	\$ 14,333	\$ 16,646
Palm Beach	Palm Beach	\$ 697,297	\$ 695,544	\$ 721,659	\$ 740,875	\$ 741,535	\$ 726,239	\$ 716,018
Palm Beach Gardens	Palm Beach	\$ 1,038,614	\$ 1,091,502	\$ 1,217,142	\$ -	\$ 1,531,977	\$ 1,540,700	\$ 1,464,400
Palm Beach Shores	Palm Beach	\$ 14,860	\$ 13,345	\$ 13,934	\$ 14,133	\$ 15,014	\$ 14,391	\$ 12,301
Palm Springs	Palm Beach	\$ 177,235	\$ 121,915	\$ 185,693	\$ 193,399	\$ 210,149	\$ 229,978	\$ 238,928
Riviera Beach	Palm Beach	\$ 459,603	\$ 483,687	\$ 488,579	\$ 442,431	\$ -	\$ 447,563	\$ 463,487
Royal Palm Beach	Palm Beach	\$ 399,521	\$ 437,731	\$ 435,950	\$ 535,038	\$ 543,746	\$ 595,552	\$ 619,952
South Bay	Palm Beach	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
South Palm Beach	Palm Beach	\$ 6,070	\$ 22,744	\$ 12,172	\$ 11,544	\$ 14,314	\$ 9,289	\$ 12,471
Tequesta	Palm Beach	\$ 89,971	\$ 87,301	\$ 90,351	\$ 92,680	\$ 90,487	\$ 91,600	\$ 90,176
Wellington	Palm Beach	\$ 509,770	\$ 522,109	\$ 531,705	\$ 605,426	\$ 673,748	\$ 652,285	\$ 678,790
West Palm Beach	Palm Beach	\$ 2,665,834	\$ 2,546,895	\$ 2,533,110	\$ 2,588,173	\$ 2,530,226	\$ 3,015,396	\$ 2,655,044
Dade City	Pasco	\$ 50,222	\$ 42,146	\$ 47,192	\$ 37,113	\$ 35,207	\$ 32,472	\$ 33,530
New Port Richey	Pasco	\$ 151,304	\$ 168,244	\$ 163,604	\$ 164,794	\$ 175,804	\$ 194,923	\$ 167,385
Port Richey	Pasco	\$ 71,464	\$ 82,755	\$ 87,198	\$ 77,094	\$ 68,143	\$ 75,451	\$ 78,175
San Antonio	Pasco	\$ 1,645	\$ 1,435	\$ 2,567	\$ 1,665	\$ 1,555	\$ 1,055	\$ 1,536
St. Leo	Pasco	\$ 265	\$ 35	\$ 145	\$ 561	\$ 170	\$ 235	\$ 195
Zephyrhills	Pasco	\$ 81,789	\$ 87,221	\$ 117,261	\$ 91,964	\$ 97,042	\$ 66,397	\$ 94,120
Belleair	Pinellas	\$ 14,836	\$ 16,893	\$ 17,710	\$ 15,150	\$ -	\$ -	\$ 49,385
Belleair Beach	Pinellas	\$ 8,390	\$ 8,185	\$ 1,190	\$ -	\$ -	\$ -	\$ -
Belleair Bluffs	Pinellas	\$ 28,262	\$ 29,418	\$ 29,085	\$ 28,779	\$ 24,494	\$ 34,574	\$ 26,858
Belleair Shore	Pinellas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clearwater	Pinellas	\$ 1,916,059	\$ 2,018,985	\$ 2,028,514	\$ 2,068,999	\$ 2,094,321	\$ 2,163,324	\$ 2,140,167
Dunedin	Pinellas	\$ 176,918	\$ 172,916	\$ 165,609	\$ 176,133	\$ 153,749	\$ 127,372	\$ 2,842,328
Gulfport	Pinellas	\$ 57,727	\$ 56,910	\$ 57,322	\$ 57,189	\$ 90,220	\$ 49,493	\$ 51,962
Indian Rocks Beach	Pinellas	\$ 40,427	\$ 38,733	\$ 21,663	\$ 46,984	\$ 34,921	\$ 34,993	\$ 35,941
Indian Shores	Pinellas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Kenneth City	Pinellas	\$ 86,685	\$ 87,428	\$ 78,282	\$ -	\$ -	\$ -	\$ -
Largo	Pinellas	\$ 682,845	\$ 678,778	\$ 695,628	\$ 688,334	\$ 666,035	\$ 655,854	\$ 640,109
Madeira Beach	Pinellas	\$ 77,504	\$ 73,741	\$ 80,141	\$ 80,524	\$ 84,356	\$ 79,969	\$ 78,535
North Redington Beach	Pinellas	\$ 7,985	\$ 8,540	\$ 7,015	\$ -	\$ -	\$ -	\$ -
Oldsmar	Pinellas	\$ 165,649	\$ 166,049	\$ 164,447	\$ 144,162	\$ 149,123	\$ 174,561	\$ 181,746
Pinellas Park	Pinellas	\$ 774,446	\$ 755,498	\$ 789,933	\$ 827,542	\$ 821,302	\$ 817,872	\$ 815,826
Redington Beach	Pinellas	\$ 1,281	\$ 2,241	\$ 725	\$ 2,443	\$ 1,150	\$ 1,560	\$ -
Redington Shores	Pinellas	\$ 16,062	\$ 13,502	\$ 12,651	\$ 13,371	\$ 16,473	\$ 15,007	\$ 14,511
Safety Harbor	Pinellas	\$ 148,672	\$ 145,978	\$ 133,289	\$ 158,996	\$ -	\$ -	\$ -
Seminole	Pinellas	\$ 179,208	\$ 173,715	\$ 168,063	\$ 156,535	\$ 153,256	\$ 152,295	\$ 145,129
South Pasadena	Pinellas	\$ 85,057	\$ 90,933	\$ 92,042	\$ 91,401	\$ 91,249	\$ 88,433	\$ 88,484
St. Pete Beach	Pinellas	\$ 103,035	\$ 106,437	\$ 106,553	\$ 104,283	\$ 108,779	\$ 107,350	\$ 105,469
St. Petersburg	Pinellas	\$ 2,819,275	\$ 2,949,359	\$ 2,987,101	\$ 3,048,711	\$ -	\$ 2,596,244	\$ -
Tarpon Springs	Pinellas	\$ 200,493	\$ 192,414	\$ 201,170	\$ 197,367	\$ 196,058	\$ 193,362	\$ 184,452
Treasure Island	Pinellas	\$ 55,151	\$ 51,346	\$ 66,825	\$ 60,382	\$ 62,465	\$ 59,423	\$ 60,729
Auburndale	Polk	\$ 30,403	\$ 63,906	\$ 38,384	\$ 34,900	\$ -	\$ 31,970	\$ 33,625
Bartow	Polk	\$ 34,032	\$ 33,268	\$ 30,611	\$ 24,772	\$ 24,996	\$ 23,665	\$ 24,139
Davenport	Polk	\$ 5,900	\$ 8,326	\$ 5,904	\$ 7,245	\$ -	\$ -	\$ -
Dundee	Polk	\$ 18,008	\$ 13,435	\$ 8,606	\$ 7,996	\$ -	\$ -	\$ 882
Eagle Lake	Polk	\$ 4,619	\$ 16,673	\$ 6,729	\$ 7,524	\$ 8,871	\$ 7,822	\$ 7,260
Fort Meade	Polk	\$ 4,210	\$ 10,170	\$ 3,990	\$ 8,183	\$ -	\$ -	\$ -
Frostproof	Polk	\$ 14,250	\$ 26,612	\$ 19,076	\$ 17,925	\$ 20,969	\$ 31,356	\$ 28,346
Haines City	Polk	\$ 61,970	\$ 60,191	\$ 69,700	\$ 71,822	\$ 70,575	\$ 71,389	\$ 76,214
Highland Park	Polk	\$ 352	\$ 157	\$ 127	\$ -	\$ -	\$ -	\$ -
Hillcrest Heights	Polk	\$ 119	\$ 133	\$ 128	\$ 131	\$ 107	\$ 112	\$ 124
Lake Alfred	Polk	\$ 8,886	\$ 9,109	\$ 10,550	\$ 9,982	\$ -	\$ 8,731	\$ 15,375
Lake Hamilton	Polk	\$ 1,030	\$ 1,870	\$ -	\$ 1,613	\$ -	\$ -	\$ 494
Lake Wales	Polk	\$ 83,630	\$ 77,442	\$ 83,947	\$ 82,712	\$ 80,915	\$ 79,325	\$ 77,287
Lakeland	Polk	\$ 1,208,062	\$ 1,345,303	\$ 1,534,762	\$ 1,470,178	\$ -	\$ -	\$ -
Mulberry	Polk	\$ 1,462	\$ 1,971	\$ 15,045	\$ 18,719	\$ 13,020	\$ -	\$ 27,112
Polk City	Polk	\$ 11,695	\$ 10,749	\$ 10,944	\$ 11,022	\$ -	\$ 35,590	\$ 14,039
Winter Haven	Polk	\$ 170,353	\$ -	\$ 268,041	\$ 231,809	\$ 251,294	\$ 225,530	\$ 247,138
Crescent City	Putnam	\$ 14,294	\$ 12,306	\$ 12,333	\$ 10,885	\$ 15,548	\$ 12,595	\$ 10,410
Interlachen	Putnam	\$ 5,265	\$ 5,078	\$ 7,020	\$ 5,750	\$ 6,327	\$ 7,579	\$ 6,794
Palatka	Putnam	\$ 88,168	\$ 84,821	\$ 84,051	\$ 83,448	\$ -	\$ -	\$ 88,801

Summary of Reported Municipal Local Business Tax Revenues								
Municipality	County	2004	2005	2006	2007	2008	2009	2010
Pomona Park	Putnam	\$ 2,048	\$ 2,631	\$ 2,094	\$ 2,447	\$ 3,706	\$ 2,943	\$ 2,120
Welaka	Putnam	\$ 1,550	\$ 2,715	\$ 1,885	\$ 1,725	\$ -	\$ -	\$ -
Gulf Breeze	Santa Rosa	\$ 49,413	\$ 39,497	\$ 37,911	\$ -	\$ -	\$ 69,631	\$ 37,979
Jay	Santa Rosa	\$ 979	\$ 2,049	\$ 2,611	\$ 2,364	\$ -	\$ -	\$ -
Milton	Santa Rosa	\$ 74,083	\$ 33,077	\$ 66,550	\$ -	\$ 101,487	\$ 125,159	\$ 113,919
North Port	Sarasota	\$ 59,690	\$ 65,216	\$ 83,995	\$ 100,387	\$ 188,030	\$ 135,851	\$ 137,444
Sarasota	Sarasota	\$ 719,254	\$ 692,386	\$ 739,807	\$ 725,009	\$ 902,093	\$ 791,565	\$ 727,042
Venice	Sarasota	\$ 158,778	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Altamonte Springs	Seminole	\$ 762,230	\$ 797,760	\$ 866,632	\$ 878,421	\$ 892,002	\$ 913,303	\$ 880,492
Casselberry	Seminole	\$ 203,706	\$ 211,899	\$ 212,783	\$ 246,031	\$ 203,806	\$ 226,946	\$ 232,427
Lake Mary	Seminole	\$ 96,646	\$ 101,239	\$ 114,162	\$ 122,684	\$ 122,115	\$ 120,956	\$ 118,243
Longwood	Seminole	\$ 226,634	\$ 213,924	\$ 226,215	\$ 214,247	\$ 203,563	\$ 190,441	\$ 180,324
Oviedo	Seminole	\$ 117,025	\$ 71,300	\$ 128,607	\$ 179,887	\$ 135,961	\$ 139,537	\$ 151,753
Sanford	Seminole	\$ 516,591	\$ 531,252	\$ 616,529	\$ 645,329	\$ 560,013	\$ 602,291	\$ 623,127
Winter Springs	Seminole	\$ 129,251	\$ 150,482	\$ 160,833	\$ 168,502	\$ 139,726	\$ 70,524	\$ 204,153
Hastings	St. Johns	\$ 3,060	\$ 3,298	\$ 3,320	\$ -	\$ 3,411	\$ 3,338	\$ 3,714
St. Augustine	St. Johns	\$ 160,120	\$ 150,402	\$ 150,449	\$ 145,744	\$ 145,754	\$ 137,940	\$ 142,546
St. Augustine Beach	St. Johns	\$ 25,468	\$ 22,898	\$ 35,691	\$ 26,958	\$ 27,422	\$ 26,554	\$ 30,028
Fort Pierce	St. Lucie	\$ 203,118	\$ 211,584	\$ 210,008	\$ 207,689	\$ -	\$ -	\$ -
Port St. Lucie	St. Lucie	\$ 870,900	\$ 962,177	\$ 1,065,689	\$ 1,301,409	\$ 1,584,424	\$ 1,570,426	\$ 1,514,507
St. Lucie	St. Lucie	\$ 3,302	\$ 4,562	\$ -	\$ 4,145	\$ -	\$ -	\$ -
Bushnell	Sumter	\$ 8,318	\$ 9,970	\$ 8,681	\$ 8,789	\$ 6,693	\$ 47,921	\$ 7,332
Center Hill	Sumter	\$ -	\$ 3,004	\$ 2,654	\$ 2,256	\$ 2,113	\$ -	\$ -
Coleman	Sumter	\$ 918	\$ 1,055	\$ 959	\$ 1,023	\$ -	\$ -	\$ -
Webster	Sumter	\$ 28,681	\$ 47,383	\$ -	\$ 25,289	\$ -	\$ -	\$ -
Wildwood	Sumter	\$ 11,083	\$ 10,514	\$ 13,412	\$ 11,195	\$ -	\$ -	\$ 10,226
Branford	Suwannee	\$ 2,069	\$ 3,731	\$ 2,660	\$ 3,756	\$ -	\$ 3,851	\$ -
Live Oak	Suwannee	\$ 84,845	\$ 90,194	\$ 95,434	\$ 105,531	\$ 106,453	\$ 100,859	\$ 105,335
Perry	Taylor	\$ 44,965	\$ 43,757	\$ 46,119	\$ 50,740	\$ 53,753	\$ 52,976	\$ 51,158
Lake Butler	Union	\$ 6,761	\$ 6,639	\$ 6,073	\$ -	\$ -	\$ -	\$ -
Raiford	Union	\$ 217	\$ 213	\$ 247	\$ 303	\$ -	\$ -	\$ -
Worthington Springs	Union	\$ 1,062	\$ -	\$ 284	\$ 570	\$ -	\$ -	\$ -
Daytona Beach	Volusia	\$ 915,225	\$ 917,993	\$ 915,419	\$ -	\$ 1,120,986	\$ 990,626	\$ 1,073,764
Daytona Beach Shores	Volusia	\$ -	\$ 113,000	\$ 108,000	\$ 103,817	\$ 102,362	\$ 103,223	\$ 103,000
DeBary	Volusia	\$ 19,181	\$ -	\$ 22,558	\$ 24,363	\$ 22,978	\$ 20,779	\$ 21,110
DeLand	Volusia	\$ 209,034	\$ 216,554	\$ 232,416	\$ 234,540	\$ 259,708	\$ 205,674	\$ 249,438
Deltona	Volusia	\$ 120,481	\$ 102,425	\$ 106,766	\$ 241,762	\$ 242,810	\$ 340,713	\$ -
Edgewater	Volusia	\$ 69,594	\$ 85,315	\$ 109,021	\$ 109,298	\$ 95,310	\$ 99,139	\$ 63,896
Holly Hill	Volusia	\$ 170,434	\$ 174,461	\$ 175,866	\$ 172,725	\$ 173,599	\$ 162,374	\$ 163,348
Lake Helen	Volusia	\$ 8,035	\$ 7,134	\$ 7,456	\$ 8,099	\$ 11,985	\$ 5,947	\$ 12,192
New Smyrna Beach	Volusia	\$ 187,184	\$ 204,042	\$ 190,800	\$ 199,291	\$ 205,816	\$ 171,273	\$ 192,458
Oak Hill	Volusia	\$ 6,829	\$ 6,313	\$ 5,103	\$ 5,358	\$ 4,439	\$ 4,761	\$ 5,813
Orange City	Volusia	\$ 118,922	\$ 137,705	\$ 143,066	\$ 146,295	\$ 160,776	\$ 163,524	\$ 138,398
Ormond Beach	Volusia	\$ 291,000	\$ 396,000	\$ 339,000	\$ 333,000	\$ 331,000	\$ 314,000	\$ 312,000
Pierson	Volusia	\$ 2,625	\$ 2,580	\$ 4,281	\$ -	\$ -	\$ -	\$ -
Ponce Inlet	Volusia	\$ 8,880	\$ 12,545	\$ 10,957	\$ 7,637	\$ 9,986	\$ 13,750	\$ 14,394
Port Orange	Volusia	\$ 132,996	\$ 140,328	\$ 139,929	\$ 112,127	\$ 143,473	\$ 136,973	\$ 134,864
South Daytona	Volusia	\$ 151,590	\$ 150,504	\$ 154,102	\$ 166,281	\$ 161,730	\$ 166,126	\$ 186,366
Sopchoppy	Wakulla	\$ 2,542	\$ 1,981	\$ 1,988	\$ -	\$ -	\$ -	\$ -
St. Marks	Wakulla	\$ 4,912	\$ 3,606	\$ 4,351	\$ 4,344	\$ -	\$ -	\$ -
DeFuniak Springs	Walton	\$ 24,955	\$ 24,713	\$ 26,001	\$ -	\$ -	\$ -	\$ -
Freeport	Walton	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paxton	Walton	\$ 1,385	\$ -	\$ 7,620	\$ -	\$ -	\$ -	\$ -
Caryville	Washington	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chipley	Washington	\$ 32,722	\$ 40,958	\$ 40,626	\$ 45,258	\$ 48,430	\$ 47,386	\$ 41,613
Ebro	Washington	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vernon	Washington	\$ 533	\$ 605	\$ 188	\$ 365	\$ -	\$ -	\$ -
Wausau	Washington	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Statewide Total		\$ 116,620,269	\$ 125,390,604	\$ 131,063,562	\$ 120,579,693	\$ 117,697,605	\$ 120,744,962	\$ 127,294,766
% Change		1.9%	7.5%	4.5%	-8.0%	-2.4%	2.6%	5.4%
# Reporting		362	363	366	336	265	279	282

Data Source: Florida Department of Financial Services.

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax/Insurance Premium Tax/Corporate Income Tax

Issue: Community Contributions Tax Credits Extension

Bill Number(s): HB437

Entire Bill

Partial Bill:

Sponsor(s): Representative Davis

Month/Year Impact Begins: July 2015

Date of Analysis: 2/11/2013

Section 1: Narrative

- a. **Current Law:** The community contribution tax credit may be claimed against the sales and use tax, corporate income tax, or insurance premium tax. It is scheduled to sunset on June 30, 2015.
- b. **Proposed Change:** Sections 212.08 (sales and use tax community contribution tax credit), 220.183 (corporate income tax community contribution tax credit), and 624.5105 (insurance premium tax community contribution tax credit), F.S., are amended to extend the community contribution tax credit program through June 30, 2025.

Section 2: Description of Data and Sources

Annual Enterprise Zone Reports (2010-13)
 DOR Community Contributions Data (Sales Tax)
 DOR Insurance Premium Tax Returns

Section 3: Methodology (Include Assumptions and Attach Details)

The historical amounts of Community Contribution Tax Credits taken against the three sources (Sales, CIT, IPT) were examined. The total amount of tax credit which may be granted for all programs is \$14.0 million annually (\$10.5m for low income or very-low-income households and \$3.5m for all other projects). The high estimate is indicative of the credit amount reaching the cap of \$14.0m. The low estimate represents the average amount of credit taken under this program over the past 3 years. The middle estimate reflects an average of the high and low estimates.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14						
2014-15						
2015-16	(\$14.0m)	(\$14.0m)	(\$13.0m)	(\$13.0m)	(\$12.0m)	(\$12.0m)
2016-17	(\$14.0m)	(\$14.0m)	(\$13.0m)	(\$13.0m)	(\$12.0m)	(\$12.0m)
2017-18	(\$14.0m)	(\$14.0m)	(\$13.0m)	(\$13.0m)	(\$12.0m)	(\$12.0m)

List of affected Trust Funds: General Sales Grouping, General Revenue

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax/Insurance Premium Tax/Corporate Income Tax

Issue: Community Contributions Tax Credits Extension

Bill Number(s): HB437

Section 5: Consensus Estimate (Adopted:02/15/13) The conference adopted the high estimate with a split of 85% going to Sales and Use Tax, 15% going to Corporate Tax and Insurance Premium Tax is insignificant.

	GR Sales		GR Corporate		Total GR		Trust	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	0.0	(10.6)	0.0	(2.1)	0.0	(12.7)	0.0	(Insignificant)
2014-15	0.0	(10.6)	0.0	(2.1)	0.0	(12.7)	0.0	(Insignificant)
2015-16	(10.6)	(10.6)	(2.1)	(2.1)	(12.7)	(12.7)	(Insignificant)	(Insignificant)
2016-17	(10.6)	(10.6)	(2.1)	(2.1)	(12.7)	(12.7)	(Insignificant)	(Insignificant)
2017-18	(10.6)	(10.6)	(2.1)	(2.1)	(12.7)	(12.7)	(Insignificant)	(Insignificant)

	Revenue Sharing		Local Half Cent		Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	0.0	(0.3)	0.0	(1.0)	0.0	0.0	0.0	(1.3)	0.0	(14.0)
2014-15	0.0	(0.3)	0.0	(1.0)	0.0	0.0	0.0	(1.3)	0.0	(14.0)
2015-16	(0.3)	(0.3)	(1.0)	(1.0)	0.0	0.0	(1.3)	(1.3)	(14.0)	(14.0)
2016-17	(0.3)	(0.3)	(1.0)	(1.0)	0.0	0.0	(1.3)	(1.3)	(14.0)	(14.0)
2017-18	(0.3)	(0.3)	(1.0)	(1.0)	0.0	0.0	(1.3)	(1.3)	(14.0)	(14.0)

HB 437 - Community Contributions Tax Credits Extension

	A	B	C	D	E
1	Community Contribution Tax Credit Extension				
2		Against Sales	Against CIT	Against IPT	
3					Sum
4	2010	11,760,379	2,167,607	162,816	14,090,802
5	2011	8,847,223	2,535,716	92,102	11,475,041
6	2012	7,211,613	3,118,516		10,330,129
7					
8				Average	11,965,324

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Phasing out sales and use tax on commercial rentals

Bill Number(s): HB 629/SB 656

Entire Bill

Partial Bill:

Sponsor(s): Senator Hukill / Representative O'Toole

Month/Year Impact Begins: July 1, 2013 (with one month's collection lag)

Date of Analysis: 2/15/2013

Section 1: Narrative

- a. **Current Law:** Currently, commercial rentals are taxed at 6% at the state level, plus the local discretionary surtax.
- b. **Proposed Change:** amends s. 212.031, F.S. to phase out the sales and use tax on commercial rentals by reducing the state tax rate to the following rates::
 - 5% starting 1/1/2014
 - 4% starting 1/1/2015
 - 3% starting 1/1/2016
 - 2% starting 1/1/2017
 - 1% starting 1/1/2018
 - Repeal starting 1/1/2019

Section 2: Description of Data and Sources

- DOR sales tax return data, business kind code 82 commercial rentals and commercial rental type
- DOR local option discretionary surtax data

Section 3: Methodology (Include Assumptions and Attach Details)

- REC Dec 2012 growth rates for business investment
- Assuming 5/12 for the first year cash impact
- High is based on the annual data
- Middle is based on monthly data, assuming business kind code 82 without specific category are commercial rentals
- Low is based on monthly data, proportion kind code 82 without specific category to commercial rentals
- If local discretionary surtax goes away once the sales and use tax is repealed, assuming 5/12 cash

Section 4: Proposed Fiscal Impact

FY 2012 session had a similar bill SB 1548 / HB 4099 and adopted the middle estimates. The same methodology is used.

Adopted middle estimates

State SUT	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	-102.7m	-1,431.9m	-102.0m	-1,422.1m	-98.0m	-1,367.2m
2014-15	-362.2m	-1,525.0m	-359.7m	-1,514.5m	-345.9m	-1,456.1m
2015-16	-654.2m	-1,621.1m	-649.7m	-1,609.9m	-624.7m	-1,547.2m
2016-17	-981.4m	-1,723.2m	-974.7m	-1,711.3m	-937.1m	-1,645.3m
2017-18	-1,347.3m	-1,831.8m	-1,338.0m	-1,819.2m	-1,286.4m	-1,749.0m
2018-19	-1,755.4m	-1,947.2m	-1,743.3m	-1,933.8m	-1,676.1m	-1,859.2m
Local						
2018-19	-73.0m	-175.2m	-72.5m	-174.0m	-69.7m	-167.3m

List of affected Trust Funds: Sales tax group

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Phasing out sales and use tax on commercial rentals

Bill Number(s): HB 629/SB 656

Section 5: Consensus Estimate (Adopted: 02/15/2013) The conference adopted the middle estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	(90.4)	(1,260.5)	(Insignificant)	(0.1)	(3.0)	(41.6)	(8.6)	(119.9)
2014-15	(318.8)	(1,342.4)	(Insignificant)	(0.1)	(10.5)	(44.3)	(30.3)	(127.7)
2015-16	(575.9)	(1,427.0)	(0.1)	(0.1)	(19.0)	(47.1)	(54.8)	(135.7)
2016-17	(864.0)	(1,516.9)	(0.1)	(0.1)	(28.5)	(50.0)	(82.2)	(144.3)
2017-18	(1,186.0)	(1,612.5)	(0.1)	(0.2)	(39.1)	(53.2)	(112.8)	(153.3)
2018-19	(1,545.2)	(1,714.1)	(0.1)	(0.2)	(51.0)	(56.5)	(147.0)	(163.0)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	0.0	0.0	(11.6)	(161.5)	(102.0)	(1,422.1)
2014-15	0.0	0.0	(40.8)	(172.0)	(359.6)	(1,514.5)
2015-16	0.0	0.0	(73.8)	(182.8)	(649.8)	(1,609.9)
2016-17	0.0	0.0	(110.7)	(194.3)	(974.8)	(1,711.3)
2017-18	0.0	0.0	(151.9)	(206.5)	(1,338.0)	(1,819.2)
2018-19	(62.6)	(166.7)	(260.6)	(386.2)	(1,805.9)	(2,100.5)

HB 629 / SB 656 phasing out sales and use tax on commercial rentals

	A	B	C	D	E	F	G	M	N
1			FY 2009	FY 2010	FY 2011	FY 2012	CY 2012		
2		loc opt surtax	1,667,911,927	1,634,848,826	1,663,231,549	1,652,550,830	1,640,607,155		
3		total state sales tax	17,369,164,757	16,768,646,720	17,575,633,389	18,487,779,473	19,030,065,388		
4		loc surtax / state sales tax ratio	9.60%	9.75%	9.46%	8.94%	8.62%	9.01%	
5									
6		monthly county by kind data	FY 2009	FY 2010	FY 2011	FY 2012	CY 2012	average	
7		commercial rentals state sales tax	740,847,156	696,179,261	699,034,693	702,382,795	716,095,295	percentage	
8	A	total kind code 82 netdue	1,356,786,092	1,309,212,724	1,324,918,715	1,322,455,146	1,340,282,247		
9		kcode 82 general sales tax	50,591,103	47,477,414	47,257,555	49,008,893	50,463,486	6.90%	
10		kcode 82 txbl purchases sales tax	3,055,887	2,788,010	3,867,778	2,654,956	2,326,062	0.41%	
11		kcode 82 comm rentals sales tax	686,828,672	638,058,867	640,936,575	640,867,975	652,468,403	91.79%	
12		kcode 82 transient rentals sales tax	5,396,211	5,799,566	5,228,238	7,092,088	7,805,584	0.88%	
13		kcode 82 vending machines sales tax	90,678	90,923	58,946	50,840	132,465	0.01%	
14	B	kcode 82 all five columns	745,962,550	694,214,780	697,349,092	699,674,752	713,196,001	100.00%	
15									
16		portion of comm rentals (A-B)*92%	560,704,723	564,536,611	576,076,768	571,680,501	575,633,052		
17	low	total sales tax on comm rentals c7+c16	1,301,551,879	1,260,715,871	1,275,111,461	1,274,063,296	1,291,728,347		
18	low	local options sales tax	124,984,358	122,912,713	120,667,379	113,883,572	111,361,613		
19									
20		assuming A-B are all comm rentals	610,823,542	614,997,944	627,569,623	622,780,394	627,086,246		
21	midd	total sales tax on comm rentals c7+c20	1,351,670,698	1,311,177,205	1,326,604,316	1,325,163,189	1,343,181,540		
22	midd	local options sales tax	129,797,127	127,832,409	125,540,292	118,451,193	115,797,461		
23									
24		annual individual data incl local surtax	CY 2009	CY 2010	CY 2011				
25		total taxable commercial rentals	11,755,647,832	11,393,440,931	11,575,376,024				
26		total sales tax on comm rentals	785,117,372	760,464,332	767,749,448				
27		tax rate	6.68%	6.67%	6.63%				
28		total kcode 82 taxable	22,204,945,576	21,825,575,532	22,113,799,684				
29		total kcode 82 tax	1,480,766,909	1,454,663,289	1,464,340,614				
30		tax rate	6.67%	6.66%	6.62%				
31		in kcode 82 and comm rentals taxable	10,804,492,313	10,313,279,976	11,460,786,341				
32		in kcode 82 and comm rentals taxes	720,798,091	687,826,536	759,098,491				
33			6.67%	6.67%	6.62%				
34		all taxes deleting duplicates	1,545,086,190	1,527,301,085	1,472,991,571				
35	high	state taxes	1,389,615,656	1,374,022,333	1,334,343,979				
36	high	local option surtax	125,065,409	123,662,010	120,090,958				
37									

HB 629 / SB 656 phasing out sales and use tax on commercial rentals

A	B	C	D	E	F	G	M	N
38	using REC Dec 2012 growth rates for business investment							
39	state sales tax	High	Middle	Low	growth rates			
40	FY 2013	1,365,033,890	1,355,641,942	1,303,366,752	2.30%			
41	FY 2014	1,431,920,551	1,422,068,398	1,367,231,723	4.90%			
42	FY 2015	1,524,995,387	1,514,502,843	1,456,101,785	6.50%			
43	FY 2016	1,621,070,096	1,609,916,523	1,547,836,197	6.30%			
44	FY 2017	1,723,197,512	1,711,341,263	1,645,349,878	6.30%			
45	FY 2018	1,831,758,955	1,819,155,763	1,749,006,920	6.30%			
46	FY 2019	1,947,159,769	1,933,762,576	1,859,194,356	6.30%			
47								
48	convert fiscal year to calendar year	High	Middle	Low				
49	CY 2013	1,401,207,288	1,391,566,454	1,337,905,971				
50	CY 2014	1,478,457,969	1,468,285,621	1,411,666,754				
51	CY 2015	1,573,032,741	1,562,209,683	1,501,968,991				
52	CY 2016	1,672,133,804	1,660,628,893	1,596,593,037				
53	CY 2017	1,777,478,234	1,765,248,513	1,697,178,399				
54	CY 2018	1,889,459,362	1,876,459,170	1,804,100,638				
55	CY 2019	2,008,495,302	1,994,676,097	1,917,758,978				
56	tax rates 6% currently, 5% 1/1/14, 4% 1/1/15, 3% 1/1/16, 2% 1/1/17, 1% 1/1/18 and repeal 1/1/19							
57	cy 2013	1,401,207,288	1,391,566,454	1,337,905,971				
58	CY 2014	1,232,048,307	1,223,571,350	1,176,388,961				
59	CY 2015	1,048,688,494	1,041,473,122	1,001,312,661				
60	CY 2016	836,066,902	830,314,447	798,296,519				
61	CY 2017	592,492,745	588,416,171	565,726,133				
62	CY 2018	314,909,894	312,743,195	300,683,440				
63	CY 2019	0	0	0				
64	losses due to phasing out							
65	CY 2013	0	0	0				
66	CY 2014	-246,409,661	-244,714,270	-235,277,792				
67	CY 2015	-524,344,247	-520,736,561	-500,656,330				
68	CY 2016	-836,066,902	-830,314,447	-798,296,519				
69	CY 2017	-1,184,985,489	-1,176,832,342	-1,131,452,266				
70	CY 2018	-1,574,549,469	-1,563,715,975	-1,503,417,198				
71	CY 2019	-2,008,495,302	-1,994,676,097	-1,917,758,978				
72	convert calendar year to fiscal year	High	Middle	Low				
73	FY 2014	-102,670,692	-101,964,279	-98,032,413				
74	FY 2015	-362,215,739	-359,723,558	-345,852,183				
75	FY 2016	-654,228,687	-649,727,347	-624,673,075				
76	FY 2017	-981,449,647	-974,696,903	-937,111,413				
77	FY 2018	-1,347,303,814	-1,338,033,856	-1,286,437,654				
78	FY 2019	-1,755,360,233	-1,743,282,692	-1,676,059,606				
79								
80	local surtax	High	Middle	Low	growth rates			

HB 629 / SB 656 phasing out sales and use tax on commercial rentals

	A	B	C	D	E	F	G	M	N
81		FY 2013	122,853,050	122,007,775	117,303,008	2.30%			
82		FY 2014	128,872,850	127,986,156	123,050,855	4.90%			
83		FY 2015	137,249,585	136,305,256	131,049,161	6.50%			
84		FY 2016	145,896,309	144,892,487	139,305,258	6.30%			
85		FY 2017	155,087,776	154,020,714	148,081,489	6.30%			
86		FY 2018	164,858,306	163,724,019	157,410,623	6.30%			
87		FY 2019	175,244,379	174,038,632	167,327,492	6.30%			

REVENUE ESTIMATING CONFERENCE

Tax: Corporate Income Tax
Issue: Piggyback - Decoupling
Bill Number(s):

- Entire Bill**
 Partial Bill:

Sponsor(s):
Month/Year Impact Begins: FY 2013-14
Date of Analysis: 2/11/2013

Section 1: Narrative

- a. Current Law:**In computing Florida’s Corporate Income Tax, federal taxable income starts as the base. Federal taxable income is computed using the U.S. Internal Revenue Code in effect on January 1, 2012.
- b. Proposed Change:**This bill would effectively increase the Federal Taxable Income corporations report to the State by the amount of bonus depreciation and modifications to expensing under section 179 taken on their federal return. The bill is retroactive to January 1, 2013. The piece of federal legislation this language decouples from is “H.R.8: The American Taxpayer Relief Act of 2012”.

Section 2: Description of Data and Sources

JCT Estimated Revenue Effects Of The Revenue Provisions Contained In An Amendment In The Nature Of A Substitute To H.R. 8, The “American Taxpayer Relief Act Of 2012,” <https://www.ict.gov/publications.html?func=startdown&id=4497>

Section 3: Methodology (Include Assumptions and Attach Details)

H.R.8: The “American Taxpayer Relief Act of 2012” was found to introduce changes to deductions affecting Federal Taxable Income. Assuming the positive values from the JCT estimates represent an implied depreciation of the combined weighted depreciation for each asset class, a percent of the total depreciation for all years is derived. Allocating the JCT bonus depreciation and 179 expensing (shared to Florida) using the implied deprecation schedule, results in a distribution of total depreciation across the JCT forecast window. These distributed depreciation values are then differenced from the depreciation values resulting from the 7 year straight line method being applied to the JCT estimates (shared to Florida).

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14			\$(7.3m)			
2014-15			\$24.6m			
2015-16			\$12.6m			
2016-17			\$0.9m			
2017-18			(\$9.8m)			

List of affected Trust Funds: General Revenue

Section 5: Consensus Estimate (Adopted: 02/15/13) . The conference adopted +/- indeterminate for the cash and recurring impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	+/-	+/-					+/-	+/-
2014-15	+/-	+/-					+/-	+/-
2015-16	+/-	+/-					+/-	+/-
2016-17	+/-	+/-					+/-	+/-
2017-18	+/-	+/-					+/-	+/-

Coporate Income Tax - Piggyback with decoupling

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Piggyback with Decoupling													
2														
3	JCT estimates of federal impact shared to Florida				2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
4	15. Increase in section 179 expensing amounts and threshold:				(15.6)	(7.8)	6.0	3.9	2.9	2.3	1.5	1.0	0.7	0.5
5	limits \$500,000/\$2,000,000 (sunset 12/31/13) [8]													
6	31. Extension and modification of bonus depreciation:				(142.1)	(65.3)	61.9	41.7	31.0	23.5	14.2	8.1	4.6	3.0
7	a. 50% bonus depreciation (sunset 12/31/13)													
8	Derived JCT Depreciation Schedule						32.9%	22.1%	16.5%	12.5%	7.6%	4.3%	2.4%	1.6%
9														
10	JCT Depreciation				2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
11	15. Increase in section 179 expensing amounts and thr				2013	(5.1)	(3.4)	(2.6)	(1.9)	(1.2)	(0.7)	(0.4)	(0.3)	
12	limits \$500,000/\$2,000,000 (sunset 12/31/13) [8]				2014		(2.6)	(1.7)	(1.3)	(1.0)	(0.6)	(0.3)	(0.2)	(0.1)
13														
14	31. Extension and modification of bonus depreciation:				2013	(46.8)	(31.5)	(23.4)	(17.8)	(10.7)	(6.1)	(3.5)	(2.3)	
15	a. 50% bonus depreciation (sunset 12/31/13)				2014		(21.5)	(14.5)	(10.8)	(8.2)	(4.9)	(2.8)	(1.6)	(1.1)
16				Total	-	(51.9)	(59.0)	(42.2)	(31.8)	(21.1)	(12.3)	(7.0)	(4.3)	(1.2)
17														
18	7 year straight line schedule				2013	2014	2015	2016	2017	2018	2019	2020		
19	15. Increase in section 179 expensing amounts and thr				2013	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)		
20	limits \$500,000/\$2,000,000 (sunset 12/31/13) [8]				2014		(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)		
21														
22	31. Extension and modification of bonus depreciation:				2013	(20.3)	(20.3)	(20.3)	(20.3)	(20.3)	(20.3)			
23	a. 50% bonus depreciation (sunset 12/31/13)				2014		(9.3)	(9.3)	(9.3)	(9.3)	(9.3)	(9.3)		
24				Total	(22.5)	(33.0)	(33.0)	(33.0)	(33.0)	(33.0)	(33.0)	(10.4)		
25														
26	7 year straight line schedule less JCT depreciation				2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
27					(22.5)	18.9	26.0	9.2	(1.2)	(11.9)	(20.6)	(3.4)	4.3	1.2
28														
29		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18							
30	Cash Impact (CY to FY)	(18.0)	10.7	24.6	12.6	0.9	(9.8)							
31														
32														
33														
34														
35				-7.3										

Coporate Income Tax - Piggyback with decoupling

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
1	AN AMENDMENT IN THE NATURE OF A SUBSTITUTE TO H.R.8,																
2	ESTIMATED REVENUE EFFECTS OF THE REVENUE PROVISIONS CONTAINED IN																
3	THE "AMERICAN TAXPAYER RELIEF ACT OF 2012,"																
4	AS PASSED BY THE SENATE ON JANUARY 1, 2013																
5																	
6	III. Business Tax Extenders						2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
7																	
8	15. Increase in section 179 expensing amounts and threshold						(8,088)	(4,042)	3,129	2,022	1,526	1,191	777	500	350	283	
9	limits \$500,000/\$2,000,000 (sunset 12/31/13) [8]																
10	C Corporation Portion (35%)						(2,830.8)	(1,414.7)	1,095.2	707.7	534.1	416.9	272.0	175.0	122.5	99.1	
11	Estimated Change in Federal Taxable Income						(8,088.0)	(4,042.0)	3,129.0	2,022.0	1,526.0	1,191.0	777.0	500.0	350.0	283.0	
12	Florida Share of Federal Taxable Income (3.5%)						(283.1)	(141.5)	109.5	70.8	53.4	41.7	27.2	17.5	12.3	9.9	
13	Florida CIT Impact						(15.6)	(7.8)	6.0	3.9	2.9	2.3	1.5	1.0	0.7	0.5	
14																	
15	31. Extension and modification of bonus depreciation:						(34,439)	(15,838)	15,018	10,101	7,515	5,707	3,446	1,970	1,111	737	
16	a. 50% bonus depreciation (sunset 12/31/13)																
17	C Corporation Portion (75%)						(25,829.3)	(11,878.5)	11,263.5	7,575.8	5,636.3	4,280.3	2,584.5	1,477.5	833.3	552.8	
18	Estimated Change in Federal Taxable Income						(73,797.9)	(33,938.6)	32,181.4	21,645.0	16,103.6	12,229.3	7,384.3	4,221.4	2,380.7	1,579.3	
19	Florida Share of Federal Taxable Income (3.5%)						(2,582.9)	(1,187.9)	1,126.4	757.6	563.6	428.0	258.5	147.8	83.3	55.3	
20	Florida CIT Impact						(142.1)	(65.3)	61.9	41.7	31.0	23.5	14.2	8.1	4.6	3.0	