

Updated Through 07/01/2014

Chapter Law	Tax Source	Page	Date	Issue	Bill Number(s)	2014-15							
						General Revenue		State Trust		Local/Other		Total	
						Cash	Recurr	Cash	Recurr	Cash	Recurr	Cash	Recurr
2014-150	Ad Valorem	317	3/14/2014	Agricultural Land Water Retention	CS/HB7091 - Section 2	0.0	0.0	0.0	0.0	0.0	(0.1)	0.0	(0.1)
	Ad Valorem	237	2/28/2014	Assessments of Common Elements	HB901	0.0	0.0	0.0	0.0	0.0	+/-	0.0	+/-
	Ad Valorem	390	3/24/2014	Charitable Exemptions	SB626 - Proposed Estimate	0.0	0.0	0.0	0.0	0.0	(1.2)	0.0	(1.2)
	Ad Valorem	301	3/14/2014	Fair Associations	CS/SB624/HB1259	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Ad Valorem	395	3/24/2014	Homestead Exemption/Denial of Exemption	Proposed Language	0.0	0.0	0.0	0.0	(5.1)	(5.1)	(5.1)	(5.1)
2014-157	Ad Valorem	656	5/30/2014	Medical Use of Low-THC Cannabis	CS/CS/SB1030	0.0	0.0	0.0	0.0	0.0	+/-	0.0	+/-
	Ad Valorem	400	3/24/2014	Mobile Home Lot Renter Relief	HB389 - Proposed Language	0.0	0.0	0.0	0.0	0.0	(21.6)	0.0	(21.6)
	Ad Valorem	333	3/14/2014	Nonresidential Renewable Energy Source Devices(8)	CS/CS/SB266	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
	Ad Valorem	332	3/14/2014	Renewable Energy Devices(6)	HB827/SB922 - Proposed Amendment HHR825/SJR916 - Proposed Amendment	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
	Cigarette Tax	311	3/14/2014	Exemption of Sales to Tribal Entities	SB1550	(10.7)	(11.7)	(17.2)	(18.8)	(0.2)	(0.2)	(28.1)	(30.7)
	Cigarette Tax	501	4/11/2014	Exemption of Sales to Tribal Entities	SB1550 - Strike All Amendment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2014-38	Cigarette Tax	568	5/30/2014	Moffit Distribution	HB5601 - Section 8	(5.0)	(5.0)	0.0	0.0	0.0	0.0	(5.0)	(5.0)
	Communication Services Tax	1	1/10/2014	2% Tax Reduction on Communication Services	SB266 with Amendments	(90.8)	(242.1)	(*)	(*)	(11.6)	(31.0)	(102.4)	(273.1)
2014-36	Communication Services Tax	336	3/21/2014	Definition of Information Services	CS/HB803	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Communication Services Tax	194	2/14/2014	Rate Reduction to 6%	Proposed Language	(30.2)	(80.5)	(*)	(*)	(3.9)	(10.3)	(34.1)	(90.8)
	Communication Services Tax	423	3/28/2014	State Tax Reduction of .58	CS/CS/SB266	(26.7)	(71.1)	(*)	(*)	(3.4)	(9.1)	(30.1)	(80.2)
	Communication Services Tax	529	4/16/2014	Tax Rate	HB5601 - Section 4 - Adopted Senate	(23.9)	(63.7)	(*)	(*)	(3.1)	(8.3)	(27.0)	(72.0)
	Communication Services/Sales and Use Tax	131	1/31/2014	Prepaid Mobile Communication Services - Ongoing Activity (2)	Proposed Language	0.0	(0.6)	0.0	(2.6)	0.0	(5.1)	0.0	(8.3)
2014-38	Communication Services/Sales and Use Tax	293	3/7/2014	Prepaid Mobile Communication Services - Ongoing Activity (5)	HB5601 - Sections 1-3	0.0	(0.6)	0.0	(2.6)	0.0	(5.1)	0.0	(8.3)
	Communication Services/Sales and Use Tax	131	1/31/2014	Prepaid Mobile Communication Services - Remedial and Retroactive (1)	Proposed Language	0.0	(0.8)	0.0	(3.1)	0.0	(6.1)	0.0	(10.0)
2014-38	Communication Services/Sales and Use Tax	293	3/7/2014	Prepaid Mobile Communication Services - Remedial and Retroactive (1)	HB5601 - Sections 1-3	0.0	(0.8)	0.0	(3.1)	0.0	(6.1)	0.0	(10.0)
	Corporate Filing Fees	213	2/21/2014	Initial Fee Holiday	Proposed Language	(36.2)	0.0	0.0	0.0	0.0	0.0	(36.2)	0.0
	Corporate Filing Fees	165	2/7/2014	Restructuring and Reduction	HB767	(37.9)	(40.7)	0.0	0.0	0.0	0.0	(37.9)	(40.7)
	Corporate Filing Fees	239	2/28/2014	Tiered Late Fees, Standardize Other Fees	Proposed Language	(6.9)	(7.9)	0.0	0.0	0.0	0.0	(6.9)	(7.9)
	Corporate Income Tax	337	3/21/2014	Capital Investment Tax Credit	HB549 - Proposed Amendment	0.0	(37.0)	0.0	0.0	0.0	0.0	0.0	(37.0)
	Corporate Income Tax	58	1/17/2014	Defense Contractors	HB155/SB596	(3.3)	(3.3)	0.0	0.0	0.0	0.0	(3.3)	(3.3)
	Corporate Income Tax	6	1/10/2014	Increase exemption to \$75,000	SB134	(8.8)	(21.6)	0.0	0.0	0.0	0.0	(8.8)	(21.6)
2014-25	Corporate Income Tax	185	2/14/2014	Piggyback Bill	SB1676	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Corporate Income Tax	216	2/21/2014	Small Business Tax Credit (4)	HB165/SB80	0.0	(111.6)	0.0	0.0	0.0	0.0	0.0	(111.6)
	Corporate Income Tax	260	2/28/2014	Student Intern Tax Credits	HB615 - Proposed Amendment	(9.2)	(9.2)	0.0	0.0	0.0	0.0	(9.2)	(9.2)
	Corporate Income Tax	28	1/10/2014	Veterans Employment Tax Credit	CS/SB110	0.0	(10.0)	0.0	0.0	0.0	0.0	0.0	(10.0)
	Corporate Income/Insurance Premium Tax	453	4/4/2014	Estimated Payments Related to SFO's	HB7167 - Lines 301-318 - Proposed	(15.2)	(25.8)	0.0	0.0	0.0	0.0	(15.2)	(25.8)
	Corporate Income/Insurance Premium Tax	445	4/4/2014	Estimated Payments Related to SFO's	HB7167 - Lines 301-318	(2.0)	(3.4)	0.0	0.0	0.0	0.0	(2.0)	(3.4)
	Corporate Income/Insurance Premium Tax	462	4/4/2014	New Markets	HB5601 - Section 15	0.0	(10.0)	0.0	0.0	0.0	0.0	0.0	(10.0)
2014-38	Corporate Income/Insurance Premium Tax	570	5/30/2014	New Markets	HB5601 - Section 16	0.0	(7.7)	0.0	0.0	0.0	0.0	0.0	(7.7)
	Corporate Income/Sales and Use/Insurance Premium	61	1/17/2014	Community Contribution Tax Credits	SB474	0.0	(12.6)	0.0	(*)	0.0	(1.4)	0.0	(14.0)
2014-38	Corporate Income/Sales and Use/Insurance Premium	572	5/30/2014	Community Contribution Tax Credits	HB5601	(7.1)	0.0	(*)	0.0	(1.3)	0.0	(8.4)	0.0
2014-51	Documentary Stamp Tax	670	6/25/2014	Authorization for New Everglades Bonds	HB5001 (GAA)	(2.6)	(2.6)	2.6	2.6	0.0	0.0	0.0	0.0
	Documentary Stamp Tax	428	3/28/2014	Distribution for Springs	SB1576 - Section 1	(365.8)	(370.8)	365.8	370.8	0.0	0.0	0.0	0.0
	Documentary Stamp Tax	219	2/21/2014	Exemption for Loans from Retirement Plans	Proposed Language	(3.4)	(3.4)	(2.8)	(2.8)	0.0	0.0	(6.2)	(6.2)
2014-61	Documentary Stamp Tax	673	6/25/2014	TF Transfer to GR for Debt Service Payment Offset	HB5501	4.3	4.3	(4.3)	(4.3)	0.0	0.0	0.0	0.0
	Drivers License Fees	322	3/14/2014	Drivers' License Suspensions, Revocations and Withheld Issuances	HB1181	(**)	(**)	(**)	(**)	0.0	0.0	(**)	(**)
2014-1	Drivers License Fees	96	1/31/2014	Spouses of Active Duty Military - Exemption	HB7015 - Sections 11 & 12/CS/CS SB140	(**)	(**)	0.0	0.0	0.0	0.0	(**)	(**)
2014-1	Drivers License Fees	96	1/31/2014	Spouses of Active Duty Military - Extension	HB7015 - Sections 11 & 12/CS/CS SB140	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2014-181	Highway Safety Fees	545	5/19/2014	Certificates of Title (Salvage)	CS/CS/SB754	0.1	0.1	*	*	0.0	0.0	0.1	0.1
2014-6	Highway Safety Fees	325	3/14/2014	Highway Safety Fees Reductions	SB156	(309.1)	(394.9)	1.9	0.3	0.0	0.0	(307.2)	(394.6)
2014-126	Highway Safety Fees	668	5/30/2014	ID Cards for Homeless and Low Income Persons	CS/CS/HB7005 - Section 33	(1.1)	(1.1)	(0.1)	(0.1)	0.0	0.0	(1.2)	(1.2)
2014-187	Highway Safety Fees	547	5/19/2014	Off-Highway Vehicles	CS/SB1024	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
	Highway Safety Fees	283	3/7/2014	Red Light Cameras	HB7005 - Proposed Amendment	(18.5)	(22.1)	(4.2)	(5.1)	(27.0)	(29.4)	(49.7)	(56.6)
	Highway Safety Fees	30	1/10/2014	RLC - Administrative Surcharge & Penalty Reduction	PCB Sections 2-5	(23.1)	(13.8)	(4.5)	(2.7)	(27.1)	(16.3)	(54.7)	(32.8)
	Highway Safety Fees	30	1/10/2014	RLC - Local Hearing Officer Fee Decrease	PCB Sections 2-5	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
	Highway Safety Fees	30	1/10/2014	RLC - New Approach Limit	PCB Sections 2-5	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
	Highway Safety Fees	291	3/7/2014	Salvage Fees	HB7063/SB754	*	*	*	*	0.0	0.0	*	*
2014-216	Highway Safety Fees	681	6/25/2014	Veterans Specialty Plates	CS/CS/HB7005	(**)	(**)	**	**	0.0	0.0	0.0	0.0
2014-193	Highway Safety Fees/Other Taxes and Fees	144	2/7/2014	Waiver of HSMV ID Card Fees & DOH Birth Certificate Fees	CS/CS/HB53	(0.1)	(0.3)	(0.1)	(0.2)	0.0	0.0	(0.2)	(0.5)
	Insurance Premium Tax	289	3/7/2014	Bail Bonds	HB939 - Proposed Language	(0.7)	(0.7)	0.0	0.0	0.0	0.0	(0.7)	(0.7)
2014-38	Insurance Premium Tax	594	5/30/2014	Bail Bonds	HB5601 - Section 18	(0.4)	(0.7)	0.0	0.0	0.0	0.0	(0.4)	(0.7)
2014-28	Insurance Premium Tax	63	1/17/2014	Consolidated Governments Retirement Plans	SB388/HB117	(*)	(*)	0.0	0.0	*	*	0.0	0.0

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						Cash	Recurr	Cash	Recurr	Cash	Recurr	Cash	Recurr
2014-60	Insurance Premium Tax	431	3/28/2014	Public Retirement Systems/MTSUs	CS/HB1189	(0.2)	(0.2)	0.0	0.0	0.2	0.2	0.0	0.0
	Insurance Premium Tax	600	5/30/2014	Surplus Lines	HB5403	13.8	13.8	(13.8)	(13.8)	0.0	0.0	0.0	0.0
	Insurance Premium Tax	205	2/17/2014	Title Insurance	HB657/HB5601 - Section 18	(5.4)	(5.4)	0.0	0.0	0.0	0.0	(5.4)	(5.4)
2014-132	Insurance Premium Tax	627	5/30/2014	Title Insurance	CS/CS/HB805	(2.4)	0.0	0.0	0.0	0.0	0.0	(2.4)	0.0
	Insurance Premium Tax	205	5/30/2014	Title Insurance	HB5601 - Section 18 Enrolled	SEE IMPACT FOR CS/CS/CSHB805-----							
2014-205	Local Taxes and Fees	548	5/19/2014	Convenience Fees	CS/CS/HB523	0.0	0.0	0.0	0.0	**	**	**	**
	Local Taxes and Fees	320	3/14/2014	Discount on Public Facility Fares and Fees for Veterans	CS/CS/SB378	0.0	0.0	0.0	0.0	(*)	(*)	(*)	(*)
	Local Taxes and Fees	298	3/14/2014	Fair Associations	CS/SB624/HB1259	0.0	0.0	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
2014-38	Local Taxes and Fees	534	4/16/2014	Local Business Tax	HB5601 - Section 7	0.0	0.0	0.0	0.0	(0/**)	(0/**)	(0/**)	(0/**)
2014-207	Local Taxes and Fees	552	5/19/2014	Service of Process	HB627	0.0	0.0	0.0	0.0	**	**	**	**
	Local Taxes and Fees	536	4/16/2014	Transportation and Impact Fees	CS/HB7023 - Sections 1 & 2	0.0	0.0	0.0	0.0	(**)	0.0	(**)	0.0
	Local Taxes and Fees	180	2/14/2014	VAB Proceedings	HB651/SB806	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)
2014-211	Local Taxes and Fees	602	5/30/2014	Clerks of Court	CS/CS/HB797	0.0	0.0	0.0	0.0	**	**	**	**
	Lottery	339	3/21/2014	Full Service Vending Machines	Proposed Language	0.0	0.0	(2.6)	2.8	0.0	0.0	(2.6)	2.8
2014-168	Motor Vehicle License Plates	554	5/19/2014	Specialty License Plates	CS/CS/SB132	**	**	**	**	0.0	0.0	**	**
2014-63	Motor Vehicle License Taxes	222	2/21/2014	Motor Vehicle License Plates - Military	HB559/SB724	(*)	(*)	*	*	0.0	0.0	0.0	0.0
	Motor Vehicle License Taxes	34	1/10/2014	Registration Fee Reductions	HB61/SB156	(185.0)	(236.7)	0.0	0.0	0.0	0.0	(185.0)	(236.7)
2014-147	Other Taxes and Fees	555	5/19/2014	Dance Studios	CS/CS/HB7051 - Section 8	(*)	(*)	(0.1)	(0.1)	0.0	0.0	(0.1)	(0.1)
2014-1	Other Taxes and Fees	504	4/11/2014	DBPR Licensure Fee Waivers	CS/CS/HB7015 - Sections 26 & 34	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2014-151	Other Taxes and Fees	605	5/30/2014	DEP Fees	CS/HB7093	(*)	(*)	(0.1)	(0.1)	0.0	0.0	(0.1)	(0.1)
2014-15	Other Taxes and Fees	557	5/19/2014	DOE Fee	CS/SB864 - Section 3	*	*	0.1	0.1	0.0	0.0	0.1	0.1
2014-1	Other Taxes and Fees	504	4/11/2014	DOH Licensure Fee Waivers	CS/CS/HB7015 - Sections 28-33	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2014-1	Other Taxes and Fees	504	4/11/2014	DOH Licensure Fee Waivers	CS/CS/HB7015 - Sections 27	(*)	(*)	(0.1)	(0.1)	0.0	0.0	(0.1)	(0.1)
2014-223	Other Taxes and Fees	690	7/1/2014	DOT Fees	SB864 - Section 3	0.0	0.0	**	**	0.0	0.0	**	**
2014-196	Other Taxes and Fees	99	2/17/2014	E911 Fees on Prepaid Calling Arrangements	CS/CS/HB175	0.0	0.0	(1.0)	3.2	0.0	0.0	(1.0)	3.2
	Other Taxes and Fees	36	2/17/2014	E911 Fees on Prepaid Calling Arrangements	HB175/SB294	0.0	0.0	7.9	17.3	0.0	0.0	7.9	17.3
2014-91	Other Taxes and Fees	608	5/30/2014	Financial Services	CS/CS/SB1012	*	*	*	*	0.0	0.0	*	*
2014-136	Other Taxes and Fees	611	5/30/2014	FWC	CS/CS/HB955 - Sections 10 and 11	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2014-73	Other Taxes and Fees	513	4/11/2014	Geologist Licensure	CS/CS/SB404	(*)	0.0	(*)	0.0	0.0	0.0	(*)	0.0
2014-108	Other Taxes and Fees	613	5/30/2014	Health Access Dental Licenses	HB97	*	*	*	*	0.0	0.0	*	*
2014-123	Other Taxes and Fees	559	5/19/2014	Insurance Regulation - Fee Exemption for Military Personnel, Spouses and Veterans	CS/CS/HB633 - Section 8	(**)	(**)	(**)	(**)	0.0	0.0	(**)	(**)
2014-123	Other Taxes and Fees	559	5/19/2014	Insurance Regulation - Nonresident Surplus Lines License and Appointment Fees	CS/CS/HB633 - Section 32	*	*	*	*	0.0	0.0	*	*
2014-123	Other Taxes and Fees	559	5/19/2014	Insurance Regulation - Unaffiliated Agent Appointment Fee	CS/CS/HB633 - Section 4	**	**	**	**	0.0	0.0	**	**
2014-157	Other Taxes and Fees	656	5/30/2014	Medical Use of Low-THC Cannabis	CS/CS/SB1030	*	*	*	*	0.0	0.0	*	*
2014-97	Other Taxes and Fees	562	5/19/2014	New Licensure Fees - Family Trusts	CS/SB1238 - Sections 10, 12, 19 & 28	*	*	0.1	0.1	0.0	0.0	0.1	0.1
2014-148	Other Taxes and Fees	614	5/30/2014	Non-resident Pharmacists	CS/HB7077	*	*	0.1	0.1	0.0	0.0	0.1	0.1
2014-128	Other Taxes and Fees	434	3/28/2014	Pugilistic Exhibitions	CS/SB810	(0.1)	(0.1)	(0.9)	(0.9)	0.0	0.0	(1.0)	(1.0)
	Other Taxes and Fees	348	3/21/2014	Regulation of Charities	CS/SB638	*	*	0.4	0.4	0.0	0.0	0.4	0.4
2014-122	Other Taxes and Fees	617	5/30/2014	Regulation of Charities	CS/CS/HB629	**	**	**	**	**	**	**	**
2014-150	Other Taxes and Fees	620	5/30/2014	Seed Distributors Permits	CS/HB7091 - Section 128	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2014-150	Other Taxes and Fees	622	5/30/2014	Seed Distributors Permits - Australian Pine	CS/HB7091 - Section 134	*	*	*	*	0.0	0.0	*	*
2014-109	Other Taxes and Fees	624	5/30/2014	Special Disability Trust Fund	CS/CS/HB271 - Section 4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2014-215	Other Taxes and Fees	631	5/30/2014	Transportation - Commercial Sponsorship on Trails	CS/CS/HB1161/HB7175	0.0	0.0	*	*	0.0	0.0	*	*
2014-215	Other Taxes and Fees	630	5/30/2014	Transportation - Logo Sign Program Expansion	CS/CS/HB1161/HB7175	0.0	0.0	**	**	0.0	0.0	**	**
2014-200	Other Taxes and Fees	632	5/30/2014	Vulnerable Persons	CS/CS/HB409	*	*	0.1	0.0	0.0	0.0	*	0.1
2014-183	Other Taxes and Fees	565	5/19/2014	WMD Lobbyist Registration Fees	CS/CS/SB846	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**
	Pari-Mutuel Tax	464	4/4/2014	Greyhound Decoupling	Proposed Language	(0.3)	(0.3)	0.0	(0.3)	0.0	0.0	(0.3)	(0.6)
	Pari-mutuel Tax	122	2/17/2014	Greyhounds	HB661	(2.4)	(2.4)	0.0	0.0	0.0	0.0	(2.4)	(2.4)
	Pari-mutuel Tax	366	3/21/2014	Greyhounds	SPB7052	(1.1)	(1.1)	(0.1)	(0.1)	0.0	0.0	(1.2)	(1.2)
	Pari-mutuel Tax	366	3/21/2014	Horse Simulcast	SPB7052	(3.7)	(3.7)	0.0	0.0	0.0	0.0	(3.7)	(3.7)
2014-56	PECO Trust Fund	469	4/4/2014	PECO	HB5101	0.0	0.0	(150.8)	0.0	0.0	0.0	(150.8)	0.0
	Rental Car Surcharge/Sales and Use Tax	66	1/10/2014	Car Sharing Services	HB343/SB484	(0.1)	(0.1)	(0.5)	(0.6)	(*)	(*)	(0.6)	(0.7)
	Rental Car Surcharge/Sales and Use Tax	354	3/21/2014	Car Sharing Services	CS/CS/HB343	(*)	(*)	(0.3)	(0.6)	0.0	0.0	(0.3)	(0.6)
2014-199	Rental Car Surcharge/Sales and Use Tax	515	4/11/2014	Car Sharing Services	CS/CS/SB484	(*)	(*)	(0.2)	(0.5)	(*)	(*)	(0.2)	(0.5)
	Sales and Use Tax	20	1/10/2014	1% Sales Tax Reduction on Commercial Rentals	SB176	(87.0)	(208.7)	(*)	(*)	(11.1)	(26.7)	(98.1)	(235.4)
	Sales and Use Tax	481	4/4/2014	Agricultural Exemption	SB312 - Section 5 - Proposed Amendment	(0.1)	0.0	(*)	0.0	(*)	0.0	(0.1)	0.0
	Sales and Use Tax	268	3/7/2014	Agricultural Exemption: Additional Power Farm Equipment for Storage of Raw Materials	CS/SB312 - Proposed Amendment - Sections	(1.2)	(1.4)	(*)	(*)	(0.3)	(0.3)	(1.5)	(1.7)
	Sales and Use Tax	268	3/7/2014	Agricultural Exemption: Parts and Repairs - Excluding Irrigation	CS/SB312 - Proposed Amendment - Section 3	(8.5)	(9.3)	(*)	(*)	(1.9)	(2.1)	(10.4)	(11.4)
	Sales and Use Tax	268	3/7/2014	Agricultural Exemption: Purchases, Repairs, and Maintenance on Irrigation Systems on	CS/SB312 - Proposed Amendment - Sections	(2.2)	(2.4)	(*)	(*)	(0.5)	(0.5)	(2.7)	(2.9)
	Sales and Use Tax	268	3/7/2014	Agricultural Exemption: Stakes	CS/SB312 - Proposed Amendment - Sections	(0.5)	(0.6)	(*)	(*)	(0.1)	(0.1)	(0.6)	(0.8)
	Sales and Use Tax	268	3/7/2014	Agricultural Exemption: Trailers	CS/SB312 - Proposed Amendment - Sections	(1.2)	(1.3)	(*)	(*)	(0.3)	(0.3)	(1.5)	(1.6)
	Sales and Use Tax	517	4/11/2014	Aircraft	HB821 - Proposed Amendment	(11.4)	(11.4)	(*)	(*)	(1.5)	(1.5)	(12.9)	(12.9)
	Sales and Use Tax	488	4/4/2014	Boat Repairs	Proposed Language	(4.0)	(4.4)	(*)	(*)	(0.5)	(0.6)	(4.5)	(5.0)
	Sales and Use Tax	539	4/16/2014	Boat Repairs	HB5601 - Section 5 - Adopted Senate	(2.4)	(2.7)	(*)	(*)	(0.3)	(0.3)	(2.8)	(3.0)

Updated Through 07/01/2014

Chapter Law	Tax Source	Page	Date	Issue	Bill Number(s)	2014-15							
						General Revenue		State Trust		Local/Other		Total	
						Cash	Recurr	Cash	Recurr	Cash	Recurr	Cash	Recurr
	Sales and Use Tax	303	3/14/2014	Calculating Tax on Purchases	SB966	(75.6)	(82.5)	(*)	(*)	(16.6)	(18.6)	(92.2)	(101.1)
2014-38	Sales and Use Tax	251	2/28/2014	Cement Mixer Drums	HB5601 - Section 9	(3.3)	0.0	(*)	0.0	(0.4)	0.0	(3.7)	0.0
	Sales and Use Tax	224	2/21/2014	Cement Mixers	HB5601 - Section 9	(10.5)	0.0	(*)	0.0	(1.4)	0.0	(11.9)	0.0
	Sales and Use Tax	242	2/28/2014	Certified Audit Program - Increased Audit Abatement	HB943/SB1022	+/-	+/-	+/-	+/-	+/-	+/-	+/-	+/-
	Sales and Use Tax	242	2/28/2014	Certified Audit Program - Post Audit Notification	HB943/SB1022	0.0	(1.4)	0.0	(*)	0.0	(0.3)	0.0	(1.7)
2014-38	Sales and Use Tax	306	3/17/2014	College Meal Plans	HB5601 - Section 9	(11.6)	(11.6)	(*)	(*)	(2.6)	(2.6)	(14.2)	(14.2)
	Sales and Use Tax	308	3/14/2014	Commercial Rentals Exempt First \$6,000 of Rent	Proposed Language	(159.6)	(159.6)	(*)	(*)	(35.1)	(36.0)	(194.7)	(195.5)
	Sales and Use Tax	186	2/14/2014	Commercial Rentals/Exempt Property Tax	Proposed Language	(112.2)	(149.5)	(*)	(*)	(25.3)	(33.7)	(137.4)	(183.2)
	Sales and Use Tax	163	2/7/2014	Diapers and Incontinence Garments	Proposed Language	(23.8)	(25.9)	(*)	(*)	(5.4)	(5.8)	(29.1)	(31.7)
	Sales and Use Tax	68	1/17/2014	Discretionary Surtax Florida College System	HB113/SB66	0.0	0.0	0.0	0.0	**	**	**	**
	Sales and Use Tax	149	2/7/2014	Energy Efficient Appliance Holiday	Proposed Language	(1.5)	0.0	(*)	0.0	(0.3)	0.0	(1.8)	0.0
2014-38	Sales and Use Tax	574	5/30/2014	Energy Efficient Appliances Holiday	HB5601 - Section 21	(1.4)	0.0	(*)	0.0	(0.3)	0.0	(1.7)	0.0
	Sales and Use Tax	415	3/24/2014	Energy Efficient Holiday - Dryers	Proposed Language	(0.1)	0.0	(*)	0.0	(*)	0.0	(0.1)	0.0
	Sales and Use Tax	356	3/21/2014	Energy Efficient Holidays - Pool Pumps	Proposed Language	(0.1)	0.0	(*)	0.0	(*)	0.0	(0.1)	0.0
	Sales and Use Tax	183	2/14/2014	Exempt All Aquaculture	Proposed Language	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
2014-38	Sales and Use Tax	202	2/14/2014	Exempt Child Car Seats	HB5601 - Section 9	(2.0)	(2.2)	(*)	(*)	(0.5)	(0.5)	(2.5)	(2.7)
	Sales and Use Tax	199	2/14/2014	Exempt Oral Hygiene Products	Proposed Language	(14.4)	(15.7)	(*)	(*)	(3.2)	(3.5)	(17.6)	(19.2)
	Sales and Use Tax	490	4/4/2014	Exemption for Used Goods Sold by a 501(C)(3)	Proposed Language	(17.3)	(17.3)	(*)	(*)	(3.8)	(3.8)	(21.1)	(21.1)
	Sales and Use Tax	228	2/21/2014	Facility Membership Fee Holiday	Proposed Language	(5.2)	0.0	(*)	0.0	(1.2)	0.0	(6.4)	0.0
	Sales and Use Tax	207	2/17/2014	Holiday on Retail Sales of TPP	HB663	(375.4)	0.0	(*)	0.0	(66.4)	0.0	(441.8)	0.0
2014-38	Sales and Use Tax	580	5/30/2014	Hurricane Holiday (10)	HB5601 - Section 23	(2.2)	0.0	*	0.0	(0.5)	0.0	(2.7)	0.0
	Sales and Use Tax	53	2/17/2014	Hurricane Holiday (3)	Governor's Conforming Bill	(12.1)	0.0	(*)	0.0	(2.7)	0.0	(14.8)	0.0
	Sales and Use Tax	25	11/20/2013	Hurricane Preparedness Holiday	SB362	(2.9)	0.0	(*)	0.0	(0.7)	0.0	(3.6)	0.0
	Sales and Use Tax	440	3/28/2014	Hurricane Preparedness Holiday - Reusable Ice	CS/HB567	(0.1)	0.0	(*)	0.0	(*)	0.0	(0.1)	0.0
2014-157	Sales and Use Tax	656	5/30/2014	Medical Use of Low-THC Cannabis	CS/CS/SB1030	1.6	6.4	*	*	0.4	1.4	2.0	7.8
	Sales and Use Tax	65	1/17/2014	Motorsports Entertainment Complexes	HB127/CS/SB208	(1.7)	(2.0)	0.0	0.0	0.0	0.0	(1.7)	(2.0)
2014-29	Sales and Use Tax	70	1/17/2014	NBA & MLS All-Star Events	HB231	0.0	(**)	0.0	(**)	0.0	(**)	0.0	(**)
	Sales and Use Tax	156	2/7/2014	Personal Hygiene Products	Proposed Language	(63.5)	(69.2)	(*)	(*)	(14.3)	(15.6)	(77.8)	(84.8)
	Sales and Use Tax	255	2/28/2014	Physical Fitness Facility Holiday	Proposed Language	(4.1)	0.0	(*)	0.0	(0.9)	0.0	(5.0)	0.0
2014-38	Sales and Use Tax	633	5/30/2014	Private Label Cards	HB5601 - Section 13	(7.4)	(6.7)	(*)	(*)	(1.6)	(1.5)	(9.0)	(8.2)
	Sales and Use Tax	231	2/21/2014	Private Label Credit Cards	HB853/SB504	(4.4)	(10.3)	(*)	(*)	(1.0)	(2.3)	(5.4)	(12.6)
	Sales and Use Tax	526	4/16/2014	Private Label Credit Cards	HB5601 - Section 5 - Adopted Senate	(2.9)	(2.6)	(*)	(*)	(0.6)	(0.6)	(3.5)	(3.2)
2014-167	Sales and Use Tax	482	4/4/2014	Professional Sports Facilities	CS/HB7095 - Section 1	0.0	(1.7)	0.0	0.0	0.0	0.0	0.0	(1.7)
2014-167	Sales and Use Tax	482	4/4/2014	Professional Sports Facilities	CS/HB7095 - Section 5	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(3.0)
	Sales and Use Tax	496	4/4/2014	Professional Sports Facilities	CS/SB1216 - Proposed Amendment	0.0	(1.1)	0.0	0.0	0.0	0.0	0.0	(1.1)
	Sales and Use Tax	541	4/16/2014	Professional Sports Facilities (9)	CS/CS/SB1216 - Sections 2 & 4	(**)	(**)	0.0	0.0	0.0	0.0	(**)	(**)
	Sales and Use Tax	351	3/21/2014	Regulation of Charities	CS/SB638	**	**	**	**	**	**	**	**
	Sales and Use Tax	94	1/27/2014	Rural Areas of Opportunity - Electricity	HB611 - Section 1	(0.3)	(0.6)	(*)	(*)	(0.1)	(0.1)	(0.3)	(0.8)
	Sales and Use Tax	443	3/28/2014	Rural Electricity Exemption	Proposed Language	(0.2)	(0.2)	(*)	(*)	(*)	(*)	(0.2)	(0.2)
2014-38	Sales and Use Tax	586	5/30/2014	Sales and Use Tax Holiday	HB5601 - Section 22	(32.2)	0.0	(*)	0.0	(7.1)	0.0	(39.3)	0.0
	Sales and Use Tax	14	11/20/2013	School Sales Tax Holiday - 10 days	Proposed Language	(48.8)	0.0	(*)	0.0	(11.0)	0.0	(59.9)	0.0
	Sales and Use Tax	8	11/20/2013	School Sales Tax Holiday - 3 days	Proposed Language	(31.8)	0.0	(*)	0.0	(7.2)	0.0	(39.0)	0.0
	Sales and Use Tax	409	3/24/2014	School Sales Tax Holiday, 3 days - Computers First \$750	Proposed Language	(3.9)	0.0	(*)	0.0	(0.9)	0.0	(4.8)	0.0
	Sales and Use Tax	409	3/24/2014	School Sales Tax Holiday, 3 days - Computers Priced at \$1,150 or Less	Proposed Language	(4.0)	0.0	(*)	0.0	(0.9)	0.0	(4.9)	0.0
	Sales and Use Tax	169	2/14/2014	Security Systems and Services Only	SB500	(56.5)	(63.3)	(*)	(*)	(12.7)	(14.3)	(69.2)	(77.6)
	Sales and Use Tax	636	5/30/2014	Sports Facilities (11)	CS/HB7095	(**)	(**)	0.0	0.0	0.0	0.0	(**)	(**)
	Sales and Use Tax	567	5/19/2014	Tax Administration - Towing and Impoundment	CS/HB7081 - Section 2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales and Use Tax	234	2/21/2014	Therapeutic Pet Foods	HB5601 - Section 9	(2.3)	(2.5)	(*)	(*)	(0.5)	(0.6)	(2.8)	(3.1)
	Sales and Use Tax	493	4/4/2014	Tire Retreaders	Proposed Language	(0.1)	(0.1)	(*)	(*)	(*)	(*)	(0.1)	(0.1)
	Sales and Use Tax	176	2/14/2014	Water Utility Systems	HB357/SB1050 - Section 2	(3.1)	(3.4)	(*)	(*)	(0.7)	(0.8)	(3.8)	(4.1)
	Sales and Use Tax	362	3/21/2014	Works of Arts	HB845 - Proposed Language	(4.2)	(4.5)	(*)	(*)	(0.9)	(1.0)	(5.1)	(5.5)
	Sales and Use Tax	419	3/24/2014	Youth Bicycle Helmets Exemption	HB5601 - Section 9	(0.2)	(0.2)	(*)	(*)	(*)	(*)	(0.2)	(0.2)
2014-218	Sales and Use Tax	684	6/25/2014	Rural Electricity Exemption	CS/HB7023 - Section 2	(0.1)	(0.1)	(*)	(*)	(*)	(*)	(0.1)	(0.1)
	Sales and Use/Corporate Income Tax	91	1/27/2014	Rural Areas of Opportunity - Rural Jobs Tax Credit	HB611 - Section 1	(2.0)	(4.1)	(*)	(*)	(0.5)	(0.9)	(2.5)	(5.0)
	Sales and Use/Corporate Income Tax	263	2/28/2014	Rural Enterprise Zones	HB611 - sections 5&6 Proposed Amendment	(35.0)	0.0	(*)	0.0	(12.8)	0.0	(47.7)	0.0
	Sales and Use/Gross Receipts Tax	128	1/31/2014	Electricity - Reduce Sales Tax and Increase Gross Receipts	Proposed Language	(70.2)	(389.3)	39.5	219.0	(9.0)	(49.9)	(39.7)	(220.2)
2014-38	Sales and Use/Gross Receipts Tax	676	6/25/2014	Electricity Swap	HB5601 - Sections 2, 4, 5, and 11	(156.7)	(171.0)	152.4	167.7	0.0	0.0	(4.3)	(3.3)
	Sales and Use/Gross Receipts Tax	485	4/4/2014	Reduce Rate on Sales Tax and Increase Rate on Gross Receipts	HB5601 - Sections 3 & 4	(143.0)	(171.6)	161.3	193.6	(18.3)	(22.0)	0.0	0.0
2014-224	Tuition and Fees	640	5/30/2014	Child Welfare Workers	CS/SB1666 - Sections 24 & 44	0.0	0.0	0.0	0.0	(1.5)	(1.5)	(1.5)	(1.5)
2014-1	Tuition and Fees	523	4/11/2014	Out of State Tuition/Fee Waiver	CS/CS/HB7015 - Section 36	0.0	0.0	0.0	0.0	(9.1)	(9.1)	(9.1)	(9.1)
2014-62	Tuition and Fees	644	5/30/2014	Postsecondary Education Tuition and Fees - Block Tuition	CS/CS/CS/HB851 - Sections 2-6	0.0	0.0	0.0	0.0	+/-	+/-	+/-	+/-
2014-62	Tuition and Fees	644	5/30/2014	Postsecondary Education Tuition and Fees - Differential	CS/CS/CS/HB851 - Sections 2-6	(**)	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2014-62	Tuition and Fees	644	5/30/2014	Postsecondary Education Tuition and Fees - Waiver	CS/CS/CS/HB851 - Sections 2-6	0.0	0.0	0.0	0.0	(16.5)	(16.5)	(16.5)	(16.5)
	Various Taxes	371	3/21/2014	Destination Resorts (7)	SPB7052	**	**	**	**	**	**	**	**
	Various Taxes	172	2/14/2014	Educational Facilities Financing	HB377	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Various Taxes	498	4/4/2014	Scholarship Tax Credit Cap	HB7167 - Lines 198-243	(30.0)	(30.2)	0.0	0.0	0.0	0.0	(30.0)	(30.2)
2014-40	Various Taxes	86	1/17/2014	Tax Administration - Automated Sales Suppression Devices	CS/HB7081 - Section 11	**	**	**	**	**	**	**	**
	Various Taxes	73	1/17/2014	Tax Administration - Department Review of Agricultural Properties	Proposed Language - Section 1	0.0	0.0	0.0	0.0	+/-	+/-	+/-	+/-

Updated Through 07/01/2014

Chapter Law	Tax Source	Page	Date	Issue	Bill Number(s)	2014-15							
						General Revenue		State Trust		Local/Other		Total	
						Cash	Recurr	Cash	Recurr	Cash	Recurr	Cash	Recurr
2014-40	Various Taxes	82	1/17/2014	Tax Administration - DOR Compromise Authority	CS/HB7081 - Section 10	+/-	+/-	+/-	+/-	+/-	+/-	+/-	+/-
2014-40	Various Taxes	90	1/17/2014	Tax Administration - Interest Rate on Liabilities	CS/HB7081 - Section 13	(*)	(*)	(0.6)	(0.2)	0.0	0.0	(0.6)	(0.2)
2014-40	Various Taxes	81	1/17/2014	Tax Administration - Security Requirement for Dealers	CS/HB7081 - Section 5	0/**	0/**	0/**	0/**	0/**	0/**	0/**	0/**
2014-40	Various Taxes	88	1/17/2014	Tax Administration - Standard Rate for Failure to Provide Records	CS/HB7081 - Section 12	0.0	0.0	**	**	0.0	0.0	**	**
	Various Taxes	257	2/28/2014	Tax Scholarship Credit Caps	PCB FTSC 14-02	(32.2)	0.0	0.0	0.0	0.0	0.0	(32.2)	0.0
2014-184	Various Taxes	652	5/30/2014	Tax Scholarship Credit Caps	CS/CS/850 - Section 17	(15.2)	(24.5)	0.0	0.0	0.0	0.0	(15.2)	(24.5)

- (1) Remedial & Clarifying: The conference adopted (\$10m) recurring with no cash in the first year increasing by (\$2.5m) each year until the cash equals the recurring. The current backlog ranges up to \$600M.
- (2) Ongoing Activity: The conference adopted a cash estimate equal to one-third of the remedial and clarifying adopted cash value. The previous year's value stacks on top of next year's one third of the cash value as the cash estimate for the remedial and clarifying piece increases. The recurring value is set to the fifth year cash value. The potential loss ranges up to \$200m.
- (3) This bill has a current year impact (FY13-14) of GR - (\$6.5m), Trust - (Insignificant), and Local - (\$1.5m)
- (4) This estimate is considered as an at least as number.
- (5) The conference adopted a cash estimate equal to one-third of the remedial and clarifying adopted cash value. The previous year's value stacks on top of next year's one third of the cash value as the cash estimate for the remedial and clarifying piece increases. The recurring value is set to the fifth year cash value. The potential loss ranges up to \$200m. Additional losses of an indeterminate amount may occur due to the purchase, on a prepaid basis, of other communication services through the same handset or other electronic device that is used by the purchaser to access mobile communication services.
- (6) Should the electorate approve the proposal, the expected impact of the issue is at least -\$6.7m in recurring. The impact could be higher depending on the implementing law.
- (7) Assuming that two licenses are awarded with one of the facilities located in Miami-Dade County and the other one located in Broward County and that the timeline used in the analysis can be met in all aspects, increased state and local revenues would achieve at least the following levels: \$3.0 million in FY 2015-16; \$250.0 million in FY 2016-17; \$46.9 million in FY 2017-18; and \$75.1 million in FY 2018-19.
- (8) Should the electorate approve the proposal, the expected impacts on Ad Valorem taxes are: 2014-15, -\$2.0m recurring, 2015-16 -\$2.1m cash and recurring, 2016-17 - \$-3.8m cash and recurring, 2017-18 - \$-5.4m cash and recurring, and 2018-19 - \$- 6.7m cash and recurring.
- (9) Because new distributions pursuant to these sections will require approval by the Legislature through the General Appropriations Act or an action by the Legislative Budget Commission, the Conference adopted a negative indeterminate estimate. Since no legislative action can occur prior to January 1, 2015, the maximum possible impact in FY 2014-15 is expected to be \$2.9 million (5/12's of the \$7 million cap in place for the year). Subject to future legislative action, the recurring impact is \$13 million per year.
- (10) There is an impact for FY 13/14 of: GR: (\$1.2m) Trust: (Insignificant) Local: (\$3m) Total: (\$1.5m)
- (11) Since no legislative action can occur prior to January 1, 2015, the maximum possible impact in FY 2014-15 is expected to be \$2.9 million (5/12's of the \$7 million cap in place for the year). Subject to future legislative action, the recurring impact is \$13 million per year.

Insignificant positive (less than \$50,000)	*
Insignificant negative (less than \$50,000)	(*)
Indeterminate positive	**
Indeterminate negative	(**)
Insignificant positive or zero	0/*
Insignificant negative or zero	(0/*)
Indeterminate positive or zero	0/**
Indeterminate negative or zero	(0/**)
Indeterminate positive or negative	+/-

Figures in bold type have been updated since the previous version of the table.