

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Widows, Widowers, Blind and Totally Disabled Exemption Increase

Bill Number(s): HB 173

Entire Bill

Partial Bill:

Sponsor(s): Rep. Goodson

Month/Year Impact Begins: Tax Years beginning January 1, 2016

Date of Analysis: 1/23/2016

Section 1: Narrative

- a. Current Law:** Article VII, Section 3(b) of the Florida Constitution provides: There shall be exempt from taxation, cumulatively, to the head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently disabled, property to the value fixed by general law not less than \$500.

Section 196.202, Florida Statutes, Provides: Property of widows, widowers, blind persons, and persons totally and permanently disabled.—

(1) Property to the value of \$500 of every widow, widower, blind person, or totally and permanently disabled person who is a bona fide resident of this state is exempt from taxation. As used in this section, the term “totally and permanently disabled person” means a person who is currently certified by a physician licensed in this state, by the United States Department of Veterans Affairs or its predecessor, or by the Social Security Administration to be totally and permanently disabled.

(2) An applicant for the exemption under this section may apply for the exemption before receiving the necessary documentation from the United States Department of Veterans Affairs or its predecessor, or the Social Security Administration. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. [197.182\(1\)\(e\)](#).

- b. Proposed Change:** Increases the exemption amount for widows, widowers, blind persons, and persons totally and permanently disabled persons from \$500 to \$5000.

Section 2: Description of Data and Sources

2014 Tax Roll

Exemptions Fields 08- Totally and Permanently Disabled with income limitation (Total Exemption)

31 Blind

32 Widowers

33 Widows

34 Totally and Permanently Disabled \$500

05 Certain Permanently Disabled Veterans (Total Exemption)

06 Disabled Veterans confined to a wheel chair (Total Exemption)

2013 American Community Survey

Annual Statistical Report on the Social Security Disability Insurance Program, 2013

November 2014 Demographic Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)

The 2014 Ad Valorem tax rolls were used to identify those parcels for which an exemption under 196.202 was granted (\$500 for Blind [31], Widower [32], Widow [33], and Totally and Permanently Disabled [34]). Those parcels that had multiple exemptions were identified. A Code was created to indicate the total number of exemptions. The total maximum potential exemption increase was calculated by multiplying the number of exemptions by the amount of increase (\$4500). The impact was determined by then comparing the maximum potential increase to the total taxable value at the parcel level for school and non-school taxable values. If the maximum potential exemption increase was less than the respective taxable value, the impact was the maximum potential exemption increase. If the maximum potential exemption increase was greater than the respective taxable value, the impact would be equal to the respective school or non-school taxable value. This amount was used for the low impact. 2014 average school and non-school millage rates were applied to determine tax impact.

In order to develop the impact, exemption fields 08 and 34 had to be scrutinized. There appeared to be certain instances where the section 196.202 exemption of \$500 was reported in the exemption 08 field and where the total exemption authorized by section

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196.101 was reported in the exemption 34 field. Both fields were examined and those exemptions that appeared to be mischaracterized were either included or excluded from the analysis. If the exemption was greater than a certain dollar amount (\$2000) and resulted in zero taxable value, it was excluded from exemption 34. If the exemption was in exemption 08 and was \$2000 or less, it was included in the analysis. 95.3% of those included from exemption 08 were exactly \$500 and 4.6% were exactly \$1000.

In order to develop the middle and high estimate, certain data was obtained regarding the number of disabled persons in Florida. From the 2013 American Community Survey (ACS) from the Bureau of the Census was obtained data on the percent and therefore implied number of disabled individuals in Florida between the age of 18 -64 and those over the age of 65. Data on the number of individuals that received Social security Disability Benefits in Florida in 2013 was obtained from the Annual Statistical Report on the Social Security Disability Insurance Program, 2013 for those individuals 18 to full retirement age. The number of those 18-64 indicated as disabled in the 2013 ACS was compared to the number received Social Security Disability benefits. The resulting ratio was then applied to the implied number disabled over age 65 to approximate the number over 65 that would meet the Social Security Administration definition of totally and permanently disabled. The rate of homeownership from the 2013 ACS was used to approximate the high estimate of total individuals that might be eligible to receive the exemption. For the middle, the assumed home ownership rate for disabled was 50% of the ACS homeownership rate in order to determine potential total eligible individuals.

The assumption for the middle and high is that there are individuals that are eligible for the exemption but that have not bothered to apply for it given that the exemption is worth around \$10 and that those individuals would apply for it if the exemption were increased. The number currently receiving an exemption based on disability or blindness were subtracted from the counts derived as described above. The result was then multiplied by \$4900 average exemption amount to get taxable value impact in addition to those already receiving the exemption. 2014 average school and non-school millage rates were applied to determine tax impact.

Population growth rates from the November 2014 Demographic conference were used to estimate future year impacts.

Section 4: Proposed Fiscal Impact

School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	(\$ 0)	(\$26.0 M)	(\$0)	(\$19.3 M)	(\$ 0)	(\$16.4 M)
2016-17	(\$26.4 M)	(\$26.4 M)	(\$19.6 M)	(\$19.6 M)	(\$16.7 M)	(\$16.7 M)
2017-18	(\$26.8 M)	(\$26.8 M)	(\$19.9 M)	(\$19.9 M)	(\$16.9 M)	(\$16.9 M)
2018-19	(\$27.2 M)	(\$27.2 M)	(\$20.2 M)	(\$20.2 M)	(\$17.1 M)	(\$17.1 M)
2019-20	(\$27.5 M)	(\$27.5 M)	(\$20.4 M)	(\$20.4 M)	(\$17.4 M)	(\$17.4 M)

NonSchool

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	(\$ 0)	(\$38.3 M)	(\$28.8 M)	(\$28.4 M)	(\$0)	(\$24.1M)
2016-17	(\$38.8 M)	(\$38.8 M)	(\$29.2 M)	(\$28.8 M)	(\$24.1M)	(\$24.5 M)
2017-18	(\$39.4 M)	(\$39.4 M)	(\$29.6 M)	(\$29.2 M)	(\$24.5 M)	(\$24.8 M)
2018-19	(\$39.9 M)	(\$39.9 M)	(\$30.0 M)	(\$29.6 M)	(\$24.8 M)	(\$25.2 M)
2019-20	(\$40.5 M)	(\$40.5 M)	(\$28.8 M)	(\$30.0 M)	(\$25.2 M)	(\$25.5 M)

List of affected Trust Funds:

Ad Valorem group

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Section 5: Consensus Estimate (Adopted: 01/30/2015) The Conference adopted the low estimate but with a 2% increase in the starting point for the estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	0.0	0.0	0.0	0.0	0.0	(41.3)	0.0	(41.3)
2016-17	0.0	0.0	0.0	0.0	(41.9)	(41.9)	(41.9)	(41.9)
2017-18	0.0	0.0	0.0	0.0	(42.5)	(42.5)	(42.5)	(42.5)
2018-19	0.0	0.0	0.0	0.0	(43.1)	(43.1)	(43.1)	(43.1)
2019-20	0.0	0.0	0.0	0.0	(43.7)	(43.7)	(43.7)	(43.7)

	A	B	C	D	E	F	G	H	I	J	K	L
1			Exemption 31 - Blind		Exemption 32 - Widowers		Exemption 33 - Widows		Exemption 34 - Disabled		Disabled with Income Limit - Exemption_08	
2	County #	County	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value
3	11	Alachua	68	\$34,500	363	\$180,530	2848	\$1,423,670	554	\$290,030		
4	12	Baker	3	\$1,500	66	\$33,000	406	\$203,000	236	\$125,500		
5	13	Bay	33	\$16,500	526	\$263,000	3057	\$1,527,366	694	\$358,042	3	\$4,418
6	14	Bradford	1	\$500	88	\$43,759	586	\$292,324	254	\$130,569	1	\$1,129
7	15	Brevard	221	\$111,000	2753	\$1,376,500	14296	\$7,148,000	3681	\$1,841,000		
8	16	Broward	222	\$112,500	7726	\$3,885,990	29627	\$14,786,850	4240	\$2,167,420		
9	17	Calhoun	2	\$1,000	26	\$12,814	198	\$98,513	27	\$13,500		
10	18	Charlotte	95	\$48,000	1457	\$726,997	5288	\$2,634,335	2378	\$1,246,050		
11	19	Citrus	88	\$44,925	1208	\$603,058	5030	\$2,515,552	2196	\$1,152,469		
12	20	Clay	53	\$26,500	596	\$298,000	2926	\$1,465,538	1267	\$669,814		
13	21	Collier	84	\$42,000	1772	\$887,500	6864	\$3,435,091	377	\$193,500		
14	22	Columbia	25	\$12,500	194	\$96,432	1111	\$554,964	372	\$192,000		
15	23	Dade	157	\$78,500	3729	\$1,864,500	26838	\$13,425,500	5498	\$2,781,000	2	\$2,397
16	24	Desoto	11	\$5,500	152	\$76,000	550	\$275,694	299	\$157,500		
17	25	Dixie			82	\$41,202	304	\$150,915	192	\$100,017		
18	26	Duval	109	\$54,500	1847	\$923,760	12284	\$6,140,282	3493	\$1,798,705	1	\$639
19	27	Escambia			1287	\$643,500	6288	\$3,144,957	2262	\$1,176,931		
20	28	Flagler	59	\$30,000	574	\$287,000	2525	\$1,265,804	951	\$502,500		
21	29	Franklin	1	\$500	42	\$21,000	260	\$129,767	147	\$72,793		
22	30	Gadsden	5	\$2,500	99	\$49,500	753	\$376,851	112	\$58,000		
23	31	Gilchrist	3	\$1,500	85	\$42,500	333	\$167,000	129	\$68,500		
24	32	Glades	2	\$1,000	62	\$30,743	219	\$108,996	118	\$63,000		
25	33	Gulf	1	\$500	45	\$22,500	302	\$150,437	105	\$53,000		
26	34	Hamilton	2	\$1,000	22	\$11,000	264	\$131,596	117	\$61,673	1	\$1,982
27	35	Hardee	6	\$3,000	85	\$42,381	423	\$212,500	178	\$92,562	1	\$883
28	36	Hendry	1	\$500	94	\$46,780	440	\$217,640	213	\$109,040		
29	37	Hernando	47	\$24,000	1445	\$720,899	5543	\$2,770,522	1646	\$873,426		
30	38	Highlands	41	\$20,500	834	\$417,000	3161	\$1,582,500	1260	\$663,500		
31	39	Hillsborough	224	\$112,500	2208	\$1,103,500	14152	\$7,081,491			3879	\$2,015,000
32	40	Holmes	3	\$1,500	42	\$21,000	380	\$189,357	64	\$32,617		
33	41	Indian River	1350	\$702,794	619	\$309,500	3357	\$1,680,097				
34	42	Jackson	21	\$10,500	163	\$81,332	1011	\$503,914	397	\$208,132		
35	43	Jefferson	8	\$4,500	85	\$42,500	367	\$182,538	269	\$135,500		
36	44	Lafayette	1	\$500	30	\$14,593	137	\$67,873	22	\$11,000		
37	45	Lake	179	\$88,572	1255	\$627,500	6124	\$3,062,268	2104	\$1,105,502		
38	46	Lee	119	\$61,079	2164	\$1,081,110	10178	\$5,083,306	1725	\$890,059		
39	47	Leon	71	\$35,427	701	\$350,076	3405	\$1,701,830	314	\$157,000		
40	48	Levy	22	\$11,000	220	\$110,000	1050	\$527,000	573	\$299,000	6	\$6,000
41	49	Liberty	2	\$1,000	20	\$10,000	86	\$43,000	19	\$9,500		
42	50	Madison	10	\$5,000	69	\$34,500	425	\$212,409	236	\$121,231		
43	51	Manatee	102	\$52,500	2010	\$1,003,742	7644	\$3,810,691	1015	\$523,762		
44	52	Marion	41	\$20,500	1820	\$906,905	8569	\$4,278,552	2282	\$1,188,196		
45	53	Martin	60	\$31,000	683	\$341,500	3646	\$1,821,469	445	\$229,920		
46	54	Monroe	11	\$5,500	319	\$159,500	1192	\$596,500	250	\$129,000		
47	55	Nassau	30	\$15,000	376	\$187,626	1456	\$727,539	411	\$215,000		
48	56	Okaloosa	16	\$8,000	715	\$357,331	3208	\$1,605,500	406	\$209,000		
49	57	Okeechobee	3	\$1,500	166	\$83,000	667	\$333,841	323	\$173,368		
50	58	Orange	4	\$2,000	1882	\$940,670	10017	\$5,006,330	2582	\$1,355,153		
51	59	Osceola	36	\$18,000	525	\$262,091	2692	\$1,347,244	1833	\$962,958	1	\$133
52	60	Palm Beach	255	\$127,389	4618	\$2,306,042	27068	\$13,526,196	3025	\$1,582,928		
53	61	Pasco	113	\$56,500	2695	\$1,347,500	11255	\$5,627,500	2576	\$1,288,000		
54	62	Pinellas	460	\$233,500	5187	\$2,589,675	23574	\$11,783,247	4502	\$2,352,956		
55	63	Polk	179	\$90,000	2313	\$1,156,500	11057	\$5,531,500	3836	\$2,033,500		
56	64	Putnam	26	\$13,500	371	\$185,055	1710	\$851,743	572	\$305,329		
57	65	Saint Johns	49	\$25,000	788	\$393,722	3546	\$1,774,326	676	\$360,646		
58	66	Saint Lucie	115	\$57,500	1314	\$656,777	6003	\$3,006,643			3376	\$1,779,900
59	67	Santa Rosa	25	\$12,500	552	\$275,980	2488	\$1,243,005	985	\$508,625		
60	68	Sarasota	161	\$80,500	3124	\$1,561,565	12538	\$6,274,000			826	\$429,500
61	69	Seminole	141	\$70,500	1251	\$625,433	5998	\$3,003,247	1632	\$843,500		
62	70	Sumter	85	\$42,010	1215	\$607,500	4217	\$2,107,748	1195	\$630,335		
63	71	Suwannee	16	\$8,000	158	\$79,000	927	\$461,772	471	\$235,398		
64	72	Taylor	6	\$3,000	51	\$25,500	376	\$188,274	139	\$70,500		
65	73	Union	5	\$2,500	20	\$10,000	163	\$81,278	139	\$71,037		
66	74	Volusia	254	\$130,000	2195	\$1,098,000	11631	\$5,824,000	5264	\$2,789,500		
67	75	Wakulla	10	\$5,000	65	\$32,500	421	\$209,931	132	\$66,500		
68	76	Walton	9	\$4,500	180	\$90,000	1126	\$563,288	559	\$287,041		
69	77	Washington	4	\$2,000	92	\$46,000	589	\$293,190	260	\$138,122		
70		Statewide	5,566	\$2,827,196	69,520	\$34,761,670	337,174	\$1,685,549,801	74,229	\$38,531,856	8,097	\$4,241,981
71												
72		Impact - Current	Total School Impact	Total NonSchool Impact								
73		Taxable Value	\$248,912,504	\$248,912,504								
74		Millage Rate	7.4334	10.9369								
75		Tax Impact	\$1,850,263	\$2,722,336								
76												

	A	B	C	D	E	F	G	H	I	J	
1			2014 Simulated Impact								
2			Exemptions 31-34		Certain Exemption _08						
3			Taxable Value Impact School	Taxable Value Impact NonSchool	Taxable Value Impact School	Taxable Value Impact NonSchool					
4	County #	County									
5	11	Alachua	\$16,789,380	\$14,791,250							
6	12	Baker	\$3,183,610	\$2,378,390							
7	13	Bay	\$19,279,392	\$15,358,518	0	0					
8	14	Bradford	\$4,039,354	\$3,410,982	0	0					
9	15	Brevard	\$90,274,688	\$90,274,290							
10	16	Broward	\$185,011,120	\$158,641,670							
11	17	Calhoun	\$1,059,636	\$605,050							
12	18	Charlotte	\$41,242,712	\$41,241,359							
13	19	Citrus	\$36,844,451	\$36,835,278							
14	20	Clay	\$21,915,561	\$19,038,197							
15	21	Collier	\$40,799,776	\$38,875,368							
16	22	Columbia	\$7,447,383	\$6,024,251							
17	23	Dade	\$160,374,764	\$112,124,631	0	0					
18	24	Desoto	\$4,492,407	\$3,259,279							
19	25	Dixie	\$2,252,984	\$2,252,984							
20	26	Duval	\$76,974,888	\$65,274,400	0	0					
21	27	Escambia	\$44,059,928	\$34,807,531							
22	28	Flagler	\$18,697,852	\$15,542,614							
23	29	Franklin	\$1,903,080	\$1,548,667							
24	30	Gadsden	\$4,234,620	\$4,084,648							
25	31	Gilchrist	\$2,434,050	\$2,223,129							
26	32	Glades	\$1,779,343	\$1,699,782							
27	33	Gulf	\$1,971,842	\$1,647,940							
28	34	Hamilton	\$1,737,667	\$1,183,964	0	0					
29	35	Hardee	\$3,022,807	\$2,189,850	0	0					
30	36	Hendry	\$3,215,800	\$2,276,870							
31	37	Hernando	\$38,885,788	\$29,489,113							
32	38	Highlands	\$22,123,696	\$21,221,538							
33	39	Hillsborough	\$70,837,365	\$59,844,065	\$17,034,745	\$15,136,588					
34	40	Holmes	\$2,117,939	\$1,213,158							
35	41	Indian River	\$23,708,055	\$21,288,425							
36	42	Jackson	\$6,897,148	\$6,149,706							
37	43	Jefferson	\$3,158,985	\$3,023,585							
38	44	Lafayette	\$806,791	\$798,000							
39	45	Lake	\$43,304,662	\$35,607,982							
40	46	Lee	\$63,183,968	\$52,208,112							
41	47	Leon	\$20,031,736	\$18,061,547							
42	48	Levy	\$6,923,292	\$5,130,065	\$45,645	\$18,645					
43	49	Liberty	\$543,231	\$354,958							
44	50	Madison	\$3,173,223	\$2,710,600							
45	51	Manatee	\$47,775,626	\$44,099,451							
46	52	Marion	\$56,254,671	\$56,254,072							
47	53	Martin	\$21,227,243	\$18,695,223							
48	54	Monroe	\$8,008,918	\$7,727,118							
49	55	Nassau	\$10,198,491	\$9,264,137							
50	56	Okaloosa	\$19,524,751	\$17,259,140							
51	57	Okeechobee	\$5,088,273	\$3,919,025							
52	58	Orange	\$64,666,492	\$57,579,070							
53	59	Osceola	\$22,470,757	\$18,830,876	\$4,500	\$4,500					
54	60	Palm Beach	\$155,525,565	\$141,847,967							
55	61	Pasco	\$69,804,663	\$69,804,663							
56	62	Pinellas	\$149,975,086	\$149,950,719							
57	63	Polk	\$71,121,123	\$56,980,566							
58	64	Putnam	\$11,596,466	\$8,181,316							
59	65	Saint Johns	\$22,830,772	\$19,636,582							
60	66	Saint Lucie	\$32,421,098	\$25,185,725	\$15,736,506	\$13,962,322					
61	67	Santa Rosa	\$18,084,494	\$14,192,686							
62	68	Sarasota	\$70,901,187	\$70,837,713	\$3,829,169	\$3,819,901					
63	69	Seminole	\$40,555,239	\$32,465,273							
64	70	Sumter	\$30,027,400	\$29,699,270							
65	71	Suwannee	\$6,821,680	\$6,183,074							
66	72	Taylor	\$2,509,664	\$2,509,664							
67	73	Union	\$1,425,920	\$1,291,772							
68	74	Volusia	\$85,913,815	\$85,822,765							
69	75	Wakulla	\$2,723,919	\$2,049,188							
70	76	Walton	\$8,243,654	\$6,518,447							
71	77	Washington	\$4,121,905	\$2,856,855							
72		Statewide	\$2,140,553,846	\$1,894,334,103	\$36,650,565	\$32,941,956					
73							Low Impact	Total School Impact	Total NonSchool Impact		
74							Taxable Value	\$2,177,204,411	\$2,173,495,802		
75							Millage Rate	7.4334	10.9369		
76							Tax Impact	\$16,184,000	\$23,771,344		

	A	B	C	D	E	F	G	H	I	J
1										
2		2013 American Community Survey								
3		http://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ACS_13_1YR_S0201&prodType=table								
4		Florida Population	19,552,860							
5		Civilian Nonincarcerated Population 18-64	11,646,895							
6		% with Disability	10.30%							
7		Implied # with Disability 18-64	1,199,630							
8		Civilian Nonincarcerated Population over 65	3,578,397							
9		% with Disability	34.10%							
10		Implied # With Disability	1,220,233							
11										
12		Total with Disability	2,419,864							
13										
14										
15		Annual Statistical Report on the Social security Disability Insurance Program, 2013								
16		http://www.ssa.gov/policy/docs/statcomps/di_asr/2013/sect01c.html								
17										
18		Total Disabled Workers (Receiving SSI benefits)	2013							
19		Florida Ages 18 - Full Retirement Age	551,858							
20										
21										
22		2013 American Community Survey								
23		Home Ownership Rate - Florida	64.80%							
24		Average Household size - owner occupied	2.64							
25										
26										
27										
28		Implied potential additional Exemptions								
29					Assuming Home Ownership rate 50% of total population					
30		At ACS Home Ownership Rate (64.8%)								
31		18 to Full Retirement age	357,604	178,802						
32		Over 65	363,746	181,873						
33		Less - Current Exemptions								
34		Blind	5,566	5,566						
35		Disabled (34)	74,229	74,229						
36		Disabled(08)	14,748	14,748						
37		Other Veteran totally Disabled Exemptions	8,449	8,449						
38		Total	102,992	102,992						
39										
40		Implied Additional Exemptions	260,754	78,881						
41										
42		Additional Impact - Taxable Value (Assuming \$4,900 average additional								
43		School	\$1,277,693,112	\$386,516,156						
44		NonSchool	\$1,277,693,112	\$386,516,156						
45										
46		School Impact - Tax	\$ 9,497,586	\$ 2,873,124						
47		NonSchool Impact - Tax	\$ 13,974,024	\$ 4,227,295						
48										
49			Added to Low for High Impact	Added to Low for Middle Impact						
50										
51										
52										
53		School	High	Middle	Low	NonSchool	High	Middle	Low	
54		2014	(\$25,681,586)	(\$19,057,124)	(\$16,507,680)	2014	(\$37,745,368)	(\$27,998,640)	(\$24,246,771)	
55		2015	(\$26,038,560)	(\$19,322,018)	(\$16,737,137)	2015	(\$38,270,029)	(\$28,387,821)	(\$24,583,801)	
56		2016	(\$26,416,119)	(\$19,602,187)	(\$16,979,825)	2016	(\$38,824,944)	(\$28,799,444)	(\$24,940,266)	
57		2017	(\$26,796,511)	(\$19,884,459)	(\$17,224,335)	2017	(\$39,384,024)	(\$29,214,156)	(\$25,299,406)	
58		2018	(\$27,174,342)	(\$20,164,829)	(\$17,467,198)	2018	(\$39,939,338)	(\$29,626,076)	(\$25,656,128)	
59		2019	(\$27,549,348)	(\$20,443,104)	(\$17,708,245)	2019	(\$40,490,501)	(\$30,034,915)	(\$26,010,182)	

Nov 5 Demographic Estimating Conference	
Population	
Growth Rate	
2015	1.39%
2016	1.45%
2017	1.44%
2018	1.41%
2019	1.38%

2013 Exemption Data For Blind, Widowers, Widows, and Totally and Permanently Disabled												
		Exemption 31 - Blind		Exemption 32 -		Exemption 33 - Widows		Exemption 34 - Disabled		Disabled with Income Limit		
1	A	B	C	D	E	F	G	H	I	J	K	L
2			Count	Taxable Value	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value
3	County #	County	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value
4	11	Alachua	76	\$38,500	362	\$180,510	2,922	\$1,461,210	564	\$297,520		
5	12	Baker	3	\$1,500	68	\$34,000	405	\$202,500	232	\$123,265		
6	13	Bay	33	\$16,500	525	\$262,500	3,128	\$1,564,375	694	\$358,563		
7	14	Bradford	1	\$500	78	\$39,000	578	\$287,566	244	\$126,054		
8	15	Brevard	221	\$111,000	2,735	\$1,367,500	14,224	\$7,112,000	3,527	\$1,764,000		
9	16	Broward	271	\$136,930	7,942	\$3,996,470	30,299	\$15,104,490	4,353	\$2,219,610		
10	17	Calhoun	2	\$1,000	24	\$12,000	191	\$95,278	26	\$13,000		
11	18	Charlotte	98	\$49,500	1,428	\$712,624	5,300	\$2,647,520	2,288	\$1,195,469		
12	19	Citrus	86	\$43,550	1,247	\$622,217	5,162	\$2,580,155	1,999	\$1,049,456		
13	20	Clay	58	\$29,000	558	\$279,000	2,818	\$1,412,301	1,220	\$648,190		
14	21	Collier	82	\$41,000	1,700	\$850,500	6,794	\$3,397,591	378	\$194,000		
15	22	Columbia	30	\$15,000	189	\$94,390	1,115	\$557,080	354	\$182,979		
16	23	Dade	144	\$72,000	3,817	\$1,908,500	27,314	\$13,663,500	5,581	\$2,822,750		
17	24	Desoto	12	\$6,000	156	\$77,568	559	\$279,644	287	\$151,000		
18	25	Dixie			70	\$35,100	297	\$146,256	186	\$96,155		
19	26	Duval	118	\$59,000	1,848	\$923,835	12,419	\$6,203,469	3,453	\$1,774,764		
20	27	Escambia			1,318	\$658,250	6,375	\$3,190,413	2,246	\$1,169,494		
21	28	Flagler	56	\$28,500	581	\$290,500	2,487	\$1,246,512	906	\$478,000		
22	29	Franklin	1	\$500	41	\$20,500	250	\$124,940	145	\$71,392		
23	30	Gadsden	5	\$2,500	97	\$48,100	761	\$380,140	108	\$55,000		
24	31	Gilchrist	3	\$1,500	92	\$46,000	374	\$187,215	132	\$69,500		
25	32	Glades	2	\$1,000	64	\$31,633	238	\$119,000	117	\$62,500		
26	33	Gulf	1	\$500	45	\$22,500	309	\$154,135	100	\$50,500		
27	34	Hamilton	1	\$500	23	\$11,500	259	\$129,053	114	\$59,854		
28	35	Hardee	5	\$2,500	89	\$44,006	423	\$212,058	174	\$90,536		
29	36	Hendry	2	\$1,000	104	\$51,930	442	\$220,550	210	\$108,730		
30	37	Hernando	50	\$25,500	1,493	\$746,300	5,722	\$2,858,354	1,589	\$840,571		
31	38	Highlands	45	\$22,500	839	\$419,500	3,189	\$1,596,500	1,220	\$643,500		
32	39	Hillsborough	232	\$117,000	2,262	\$1,130,500	14,489	\$7,251,250			3,796	\$1,972,000
33	40	Holmes	3	\$1,500	44	\$22,000	380	\$188,881	68	\$34,500		
34	41	Indian River	1,247	\$649,157	630	\$314,118	3,393	\$1,697,498				
35	42	Jackson	21	\$10,500	162	\$81,000	1,046	\$521,065	379	\$199,647		
36	43	Jefferson	8	\$4,500	85	\$42,500	383	\$190,299	278	\$139,958		
37	44	Lafayette	1	\$500	29	\$14,500	142	\$71,000	22	\$11,000		
38	45	Lake	183	\$91,012	1,278	\$638,801	6,150	\$3,074,116	2,066	\$1,084,073		
39	46	Lee	131	\$67,500	2,144	\$1,070,961	10,165	\$5,078,692	1,540	\$790,161		
40	47	Leon	74	\$37,000	667	\$333,600	3,451	\$1,725,092	293	\$147,452		
41	48	Levy	24	\$12,000	238	\$119,000	1,070	\$537,500	585	\$307,000	6	\$6,000
42	49	Liberty	2	\$1,000	17	\$8,500	92	\$46,000	19	\$9,500		
43	50	Madison	11	\$5,500	67	\$33,500	428	\$213,076	242	\$125,000		
44	51	Manatee	112	\$57,500	2,024	\$1,010,944	7,657	\$3,823,398	927	\$478,428		
45	52	Marion	44	\$22,000	1,828	\$912,496	8,603	\$4,295,258	2,300	\$1,205,185		
46	53	Martin	63	\$32,500	709	\$354,212	3,643	\$1,820,842	419	\$214,500		
47	54	Monroe	13	\$6,500	312	\$156,000	1,182	\$591,448	232	\$118,500		
48	55	Nassau	29	\$14,500	351	\$175,500	1,439	\$719,583	393	\$206,500		
49	56	Okaloosa	18	\$9,000	708	\$354,000	3,256	\$1,628,567	399	\$205,000		
50	57	Okeechobee	3	\$1,500	157	\$78,200	670	\$333,077	311	\$166,066		
51	58	Orange	5	\$2,500	1,863	\$930,654	10,117	\$5,054,535	2,567	\$1,342,144		
52	59	Osceola	40	\$20,000	519	\$259,200	2,651	\$1,326,045	1,781	\$931,544		
53	60	Palm Beach	255	\$127,430	4,706	\$2,350,659	27,640	\$13,812,361	3,030	\$1,582,718		
54	61	Pasco	120	\$60,000	2,680	\$1,340,000	11,533	\$5,766,500	2,611	\$1,305,500		
55	62	Pinellas	493	\$249,978	5,224	\$2,609,060	24,287	\$12,138,975	4,596	\$2,395,511		
56	63	Polk	176	\$88,500	2,239	\$1,119,500	11,181	\$5,593,500	3,859	\$2,038,000	9	\$2,388
57	64	Putnam	27	\$14,000	352	\$175,525	1,730	\$863,241	569	\$304,348		
58	65	Saint Johns	49	\$25,000	772	\$386,000	3,543	\$1,773,413	645	\$333,707		
59	66	Saint Lucie	113	\$56,500	1,340	\$669,600	6,082	\$3,045,700	1	\$2,256	3,304	\$1,737,900
60	67	Santa Rosa	30	\$15,000	534	\$266,603	2,487	\$1,243,376	989	\$513,000		
61	68	Sarasota	170	\$85,000	3,064	\$1,531,018	12,596	\$6,302,221			813	\$423,443
62	69	Seminole	130	\$65,000	1,235	\$616,595	6,030	\$3,018,334	1,675	\$865,977		
63	70	Sumter	85	\$42,500	1,138	\$568,680	4,006	\$2,002,518	1,127	\$593,980		
64	71	Suwannee	16	\$7,846	156	\$78,000	938	\$467,213	458	\$228,587		
65	72	Taylor	8	\$4,000	49	\$24,500	386	\$192,937	136	\$69,000		
66	73	Union	5	\$2,500	19	\$9,500	168	\$83,586	134	\$68,808		
67	74	Volusia	265	\$135,000	2,198	\$1,099,500	11,793	\$5,905,000	5,277	\$2,799,500		
68	75	Wakulla	9	\$4,500	77	\$38,500	411	\$205,244	137	\$69,000		
69	76	Walton	9	\$4,500	181	\$90,500	1,097	\$549,392	516	\$262,827		
70	77	Washington	4	\$2,000	98	\$49,000	592	\$294,111	249	\$132,500		
71	2013	Statewide	5,634	\$2,859,903	69,689	\$34,849,359	341,261	\$170,578,649	73,277	\$37,997,729	7,928	\$4,141,731
72												
73	2014	Statewide	5,566	\$2,827,196	69,520	\$34,761,670	337,174	\$168,549,801	74,229	\$38,531,856	8,097	\$4,241,981
74												
75		Change	-1.21%	-1.14%	-0.24%	-0.25%	-1.20%	-1.19%	1.30%	1.41%	2.13%	2.42%
76												

REVENUE ESTIMATING CONFERENCE

Tax: Estate Tax

Issue: Estate Tax Repeal – Allow Continued Collections

Bill Number(s): Proposed Language

Entire Bill

Partial Bill:

Sponsor(s):

Month/Year Impact Begins: upon becoming law, assuming July 1, 2015

Date of Analysis:

Section 1: Narrative

- a. Current Law:** Florida’s estate tax is based on the allowable federal credit for state death taxes. Florida tax is imposed only on those estates subject to federal estate tax filing requirements and entitled to a credit for state death taxes. Federal law reduced the allowable state tax credit by 25% on Oct 1, 2002, 50% on Oct, 2003, 75% on Oct 1, 2004 and completely phased out on Oct 1, 2005. After Oct 1, 2005, the Florida estate tax law only applies to those who died before Jan 1, 2005 since there is 9 months lag between the time of death and federal filing. s. 198.29 F.S. provides the guidance for the refund of excess estate tax paid and s.198.29(2) F.S. provides the limitation of the estate tax refund, no estate tax refund shall be made after the expiration of 4 years from the date of payment of the estate tax.
- b. Proposed Change:** Persons died before Jan 1, 2005 still have the estate tax liability and the refund limitations provided in s. 198.29 F.S. still apply.

Section 2: Description of Data and Sources

Florida estate tax collections and refunds data

Section 3: Methodology (Include Assumptions and Attach Details)

Section 4: Proposed Fiscal Impact

	High		Allow continued collections			
	Cash	Recurring	Coll. impact	Refund impt		
2015-16			0	0		
2016-17			0	0		
2017-18			0	0		
2018-19			0	0		
2019-20			0	0		

List of affected Trust Funds: General Revenue

Section 5: Consensus Estimate (Adopted: 01/30/2015) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2016-17	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2017-18	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2018-19	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	A	B	C	D	E	F	G
1	Estate tax collections and refunds						
2	FY	collection	# refund	refund	% refund		
3	05/06	71,320,582		25,700,000	36.03%		
4	06/07	43,397,323		10,600,000	24.43%		
5	07/08	12,015,691					
6	08/09	4,352,383					
7	09/10	3,339,802	20	145,727	4.36%		
8	10/11	1,123,318	11	162,359	14.45%		
9	11/12	362,651	3	78,043	21.52%		
10	12/13	295,364	4	45,576	15.43%		
11	13/14	970,241	6	143,084	14.75%		
12	14/15 *	385,043	1	1,249	0.32%	as of 1/20/2015	
13	Federal law reduced the allowable state tax credit by 25% on oct 1, 2002,						
14	50% on Oct 1, 2003, 75% on Oct 1, 2004 and completely						
15	phased out on Oct 1, 2005						
16							
17	assuming the bill becomes effective on July 1, 2015						
18	Proposed Bill 1 -- persons died before Jan 1, 2005 still have estate tax liability						
19	and the refund limitations provided in 198.29 still apply						
20		collections		refund			
21	14/15	400,000		60,000			
22	15/16	400,000		60,000			
23	16/17	300,000		45,000			
24	17/18	250,000		37,500			
25	18/19	200,000		30,000			
26	19/20	100,000		15,000			
27							
28	Proposed Bill 2 -- no more estate tax collections starting July 1, 2015						
29	the refund limitations provided in s. 198.29 still apply						
30							
31	14/15	400,000		60,000			
32	15/16	0		30,000			
33	16/17	0		15,000			
34	17/18	0		10,000			
35	18/19	0		5,000			
36	19/20	0		0			

REVENUE ESTIMATING CONFERENCE

Tax: Estate Tax

Issue: Estate Tax Repeal – Disallow Continued Collections

Bill Number(s): Proposed Language

Entire Bill

Partial Bill:

Sponsor(s):

Month/Year Impact Begins: upon becoming law, assuming July 1, 2015

Date of Analysis:

Section 1: Narrative

a. Current Law: Florida’s estate tax is based on the allowable federal credit for state death taxes. Florida tax is imposed only on those estates subject to federal estate tax filing requirements and entitled to a credit for state death taxes. Federal law reduced the allowable state tax credit by 25% on Oct 1, 2002, 50% on Oct, 2003, 75% on Oct 1, 2004 and completely phased out on Oct 1, 2005.

After Oct 1, 2005, the Florida estate tax law only applies to those who died before Jan 1, 2005 since there is 9 months lag between the time of death and federal filing.

s. 198.29 F.S. provides the guidance for the refund of excess estate tax paid and s.198.29(2) F.S. provides the limitation of the estate tax refund, no estate tax refund shall be made after the expiration of 4 years from the date of payment of the estate tax.

b. Proposed Change:

no one has the estate tax liability upon the bill becoming the low, assuming July 1, 2015, the refund limitations provided in s. 198.29 F.S. still apply.

Section 2: Description of Data and Sources

Florida estate tax collections and refunds data

Section 3: Methodology (Include Assumptions and Attach Details): See Attached.

Section 4: Proposed Fiscal Impact

	High		Disallow continued collections	
	Cash	Recurring	Coll. impact	Refund impt
2015-16			-\$0.4m	Insig.
2016-17			-\$0.3m	Insig.
2017-18			-\$0.2m	Insig.
2018-19			-\$0.2m	Insig.
2019-20			-\$0.1m	Insig.

List of affected Trust Funds: General Revenue

Section 5: Consensus Estimate (Adopted: 01/30/2015): The Conference adopted the proposed estimate.

Collections Impact

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	(0.4)	0.0	0.0	0.0	0.0	0.0	(0.4)	0.0
2016-17	(0.3)	0.0	0.0	0.0	0.0	0.0	(0.3)	0.0
2017-18	(0.2)	0.0	0.0	0.0	0.0	0.0	(0.2)	0.0
2018-19	(0.2)	0.0	0.0	0.0	0.0	0.0	(0.2)	0.0
2019-20	(0.1)	0.0	0.0	0.0	0.0	0.0	(0.1)	0.0

Refunds Impact

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	Insignificant	0.0	0.0	0.0	0.0	0.0	Insignificant	0.0
2016-17	Insignificant	0.0	0.0	0.0	0.0	0.0	Insignificant	0.0
2017-18	Insignificant	0.0	0.0	0.0	0.0	0.0	Insignificant	0.0
2018-19	Insignificant	0.0	0.0	0.0	0.0	0.0	Insignificant	0.0
2019-20	Insignificant	0.0	0.0	0.0	0.0	0.0	Insignificant	0.0

	A	B	C	D	E	F	G
1	Estate tax collections and refunds						
2	FY	collection	# refund	refund	% refund		
3	05/06	71,320,582		25,700,000	36.03%		
4	06/07	43,397,323		10,600,000	24.43%		
5	07/08	12,015,691					
6	08/09	4,352,383					
7	09/10	3,339,802	20	145,727	4.36%		
8	10/11	1,123,318	11	162,359	14.45%		
9	11/12	362,651	3	78,043	21.52%		
10	12/13	295,364	4	45,576	15.43%		
11	13/14	970,241	6	143,084	14.75%		
12	14/15 *	385,043	1	1,249	0.32%	as of 1/20/2015	
13	Federal law reduced the allowable state tax credit by 25% on oct 1, 2002,						
14	50% on Oct 1, 2003, 75% on Oct 1, 2004 and completely						
15	phased out on Oct 1, 2005						
16							
17	assuming the bill becomes effective on July 1, 2015						
18	Proposed Bill 1 -- persons died before Jan 1, 2005 still have estate tax liability						
19	and the refund limitations provided in 198.29 still apply						
20		collections		refund			
21	14/15	400,000		60,000			
22	15/16	400,000		60,000			
23	16/17	300,000		45,000			
24	17/18	250,000		37,500			
25	18/19	200,000		30,000			
26	19/20	100,000		15,000			
27							
28	Proposed Bill 2 -- no more estate tax collections starting July 1, 2015						
29	the refund limitations provided in s. 198.29 still apply						
30							
31	14/15	400,000		60,000			
32	15/16	0		30,000			
33	16/17	0		15,000			
34	17/18	0		10,000			
35	18/19	0		5,000			
36	19/20	0		0			

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Agricultural Irrigation system exemption

Bill Number(s): HB249/SB398

Entire Bill

Partial Bill: section 2: Irrigation

Sponsor(s): Representative Raburn

Month/Year Impact Begins: effective July 1, 2015 with one month lag to collections

Date of Analysis: January 29, 2015

Section 1: Narrative

a. Current Law: The miscellaneous materials used for repair and maintenance of irrigation system are subject to sales tax.

b. Proposed Change: Exempt the materials used for any repair and maintenance of irrigation system from sales tax.

Section 2: Description of Data and Sources

Agriculture by the Number 2010-2013, Florida Department of Agriculture and Consumer Services
Commercial citrus inventory report, September 19, 2013, United State Department of Agriculture
2007 Census of Agriculture, Table 4, Land irrigated by method of water distribution
CPI from 11/2014 REC

Section 3: Methodology (Include Assumptions and Attach Details)

Based on information provided by industry, assuming 44% the total irrigated land does not have any cost due to the method of gravity systems, i.e. ditch, seepage.

The remainder of the acreage is in two groups, micro irrigation and sprinkler systems

The cost for repair and maintenance for the sprinkler systems is \$20 per acre based on industry information

Keep the total irrigated acreage constant at 2013 level for the out years

REC Nov 2014 CPI

The middle estimate is 5% higher than the low, and the high estimate is 10% higher than the low.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	\$(2.8 M)	\$(3.1 M)	\$(2.7 M)	\$(2.9 M)	\$(2.6 M)	\$(2.8 M)
2016-17	\$(3.1 M)	\$(3.1 M)	\$(3.0 M)	\$(3.0 M)	\$(2.8 M)	\$(2.8 M)
2017-18	\$(3.2 M)	\$(3.2 M)	\$(3.1 M)	\$(3.1 M)	\$(2.9 M)	\$(2.9 M)
2018-19	\$(3.3 M)	\$(3.3 M)	\$(3.1 M)	\$(3.1 M)	\$(3.0 M)	\$(3.0 M)
2019-20	\$(3.3 M)	\$(3.3 M)	\$(3.2 M)	\$(3.2 M)	\$(3.0 M)	\$(3.0 M)

List of affected Trust Funds:

Sales tax group

Section 5: Consensus Estimate (Adopted: 01/30/2015) The Conference adopted the middle estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	(2.4)	(2.6)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.2)	(0.2)
2016-17	(2.6)	(2.6)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.3)	(0.3)
2017-18	(2.7)	(2.7)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.3)	(0.3)
2018-19	(2.7)	(2.7)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.3)	(0.3)
2019-20	(2.8)	(2.8)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.3)	(0.3)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	(0.2)	(0.2)	(0.5)	(0.5)	(2.9)	(3.1)
2016-17	(0.3)	(0.3)	(0.7)	(0.7)	(3.3)	(3.3)
2017-18	(0.3)	(0.3)	(0.7)	(0.7)	(3.4)	(3.4)
2018-19	(0.3)	(0.3)	(0.7)	(0.7)	(3.4)	(3.4)
2019-20	(0.3)	(0.3)	(0.7)	(0.7)	(3.5)	(3.5)

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
1	IRRIGATION															
2	Updates 2013 based on 2011 and 2012 information															
3	CROP		Planted Acreage	Planted Acreage	Planted Acreage	Planted Acreage	Microirrigation Acreage				Material Cost (\$ per Acre)		Annual Expenditures (in \$ m)			
4			2009-10	2010-11	2011-12	2012-13*	Current	Potential New			Initial	Annual	New	Annual	Total	
5			2009-10	2010-11	2011-12	2012-13*					<i>(excluding pumps)</i>		2%	maintainence		
6	Fruit	Citrus	555,000	541,328	531,493	524,640	100%	524,640	0%	-	800	30	-	15.7	15.7	
7		Other	11,100	10,827	10,827	10,827	100%	10,827	2%	184	800	30	0.1	0.3	0.5	
8	Vegetable	Squash	9,500	12,500	10,000	10,000	80%	8,000	0%	-	500	125	-	1.0	1.0	
9		Cucumber	12,000	10,000	11,200	11,200	80%	8,960	10%	1,120	500	125	0.6	1.1	1.7	
10		Tomato (2)	32,000	32,000	30,000	30,000	70%	21,000	30%	9,000	500	125	0.1	2.6	2.7	
11		Pepper	18,800	18,700	18,800	18,800	80%	15,040	5%	935	500	125	0.5	1.9	2.3	
12		Snap Beans	36,400	46,000	46,000	46,000	0%	-	0%	-	500	125	-	-	-	
13		Cabbage	10,500	8,800	9,900	9,900	0%	-	0%	-	500	125	-	-	-	
14		Sweet Corn	45,100	50,500	49,000	49,000	0%	-	0%	-	500	125	-	-	-	
15	Ornamental		240,000	240,000	129,000	129,000	35%	45,150	0%	-	1,000	150	-	6.8	6.8	
16	Field	Sugarcane	374,000	378,000	410,000	410,000	0%	-	0%	-	500	263	-	-	-	
17		Cotton	89,000	118,000	108,000	108,000										
18		Wheat	7,000	8,000	20,000	20,000										
19		Tobacco	1,040	1,000	1,000	1,000	10%	100	0%	-	500	125	-	0.0	0.0	
20		Peanuts	135,000	157,000	210,000	210,000	0%	-	0%	-			-	-	-	
21		Watermelons	25,900	25,900	26,500	26,500	60%	15,900	10%	2,650	500	100	1.3	1.6	2.9	
22		Hay			320,000	320,000										
23		Soybeans	23,000	16,000	21,000	21,000	0%	-	0%	-			-	-	-	
24		Potatoes	33,200	36,400	37,000	37,000	0%	-	0%	-	500	500	-	-	-	
25		Sweet potatoes	3,500	3,300	6,400	6,400	0%	-	0%	-	500	500	-	-	-	
26		Strawberries	8,800	9,900	8,900	8,900	100%	8,900	0%	-	500	125	-	1.1	1.1	
27		Blueberries	3,500	3,550	5,500	5,500	100%	5,500	10%	550	500	30	0.3	0.2	0.4	
28		Floriculture	6,538	5,881	5,411	5,411										
29		Other	10,000	10,000			50%	5,000	0%	-	500	30	-	0.2	0.2	
30	TOTAL		1,690,878	1,743,586	2,025,931	2,019,078	31.3%	633,617		11,239			2.9	32.5	35.4	
31														Sales Tax	2.1	
32	The total acres of planted acreage in 2011-2012 for the following crops is 253,700 as compared to 249,100 in 2010-2011															
33	squash, cucumber, tomato, pepper, snap beans, cabbage, sweet corn, watermelon, potatoes, sweet potatoe, strawberrie and blueberries															
34											micro	non micro	total			
35										CPI	irrigated	irrigated	irrigated	add 5%	add 10%	
36	acreage	total farm land	tot cropland	tot irrigated	% irrigated	microirrigat	% micro		FY 2011-12	2.90%	2.18		low	middle	high	
37	1997	10,659,777	3,610,304	1,873,823	17.6%				FY 2012-13	1.70%	2.22	0.46				
38	1998			2,233,000		578,000	25.9%		FY 2013-14	1.60%	2.26	0.47				
39	2000			2,058,396					FY 2014-15	1.20%	2.28	0.47	2.75	2.89	3.03	
40	2003	10,414,877	3,715,257	1,815,174	17.4%			11/12	FY 2015-16	1.30%	2.31	0.48	2.79	2.93	3.07	
41	2007	9,300,000	2,953,340	1,552,118	16.7%				FY 2015-17 Cash				2.5582462	2.6861585	2.814070824	
42	2010	9,250,000		1,690,878	18.3%				FY 2016-17	1.80%	2.35	0.49	2.84	2.98	3.13	
43	2011	9,250,000		1,743,586	18.8%				FY 2017-18	2.30%	2.41	0.50	2.91	3.05	3.20	
44	2012	9,250,000		2,025,931	21.9%	694,620	34.3%		FY 2018-19	2.30%	2.46	0.51	2.97	3.12	3.27	
45	2013	9,250,000		1,815,172	19.6%	633,617	34.9%		FY 2019-20	2.30%	2.52	0.52	3.04	3.19	3.35	
46											cost per	total	sales tax 6%			
47								no cost	with cost	less micro	acreage	cost \$m	\$m			
48	44% of the total irrigated land does not have any cost (ditch, seeps						44%	798,676	#####	633,617	382,879	\$20.00	7.66	0.46		
49	http://freshfromflorida.s3.amazonaws.com/Ag_stats_2013_with+covers.pdf															
50	REC Nov 2014 CPI															
51	185,000 acres of field corn, sweet corn, snap beans, peanuts, soybeans, wheat & other crops are irrigated by sprinkler with initial cost \$1000 and annual maintenance of \$20 per acre															

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: Aquaculture Exemption
Bill Number(s): HB249/SB398

- Entire Bill**
 Partial Bill: Section 1: Aquaculture

Sponsor(s): Representative Raburn
Month/Year Impact Begins: July 1, 2015
Date of Analysis: January 29, 2015

Section 1: Narrative

a. Current Law: 212.02 (29) F.S., the definition of “livestock” includes all animals of the equine, bovine, or swine class, including goats, sheep, mules, horses, hogs, cattle, ostriches, and other grazing animals raised for commercial purposes. The term “livestock” shall also include fish raised for commercial purposes.

212.08(7) (d) F.S., feeds for poultry, ostriches, and livestock, including racehorses and dairy cows, are exempt.

b. Proposed Change: 212.02(29) F.S. is revised to: “The tem also includes all aquaculture species that are certified under chapter 597 and raised for commercial purposes.”

597.0015 (1) F.S., “Aquaculture” means the cultivation of aquatic organisms. 597.0015 (3) F.S., “Aquaculture products” means aquatic organisms and any product derived from aquatic organisms that are owned and propagated, frown, or produced under controlled conditions. Such products do not include organisms harvested from the wild for depuration, wet storage, or relay for purification.

Section 2: Description of Data and Sources

Aquaculture data from the Florida Department of Agriculture and Consumer Services
 National Economic Estimating Conference CPI Nov 2014

Section 3: Methodology (Include Assumptions and Attach Details)

The high estimate assumes that 10% of the value of sales for the cost of feed. The middle assumes 8% of sales for the cost of feed and the low uses 5%. The sales are grown by the CPI estimate from the 11/2014 National Economic Estimating conference. The effective date of the bill is July 1, 2015, and the 2015-16 cash values are equal to eleven months of the recurring.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	\$(0.05 M)	\$(0.06 M)	\$(0.04 M)	\$(0.05 M)	\$(0.03 M)	\$(0.03 M)
2016-17	\$(0.06 M)	\$(0.06 M)	\$(0.05 M)	\$(0.05 M)	\$(0.03 M)	\$(0.03 M)
2017-18	\$(0.06 M)	\$(0.06 M)	\$(0.05 M)	\$(0.05 M)	\$(0.03 M)	\$(0.03 M)
2018-19	\$(0.06 M)	\$(0.06 M)	\$(0.05 M)	\$(0.05 M)	\$(0.03 M)	\$(0.03 M)
2019-20	\$(0.06 M)	\$(0.06 M)	\$(0.05 M)	\$(0.05 M)	\$(0.03 M)	\$(0.03 M)

List of affected Trust Funds:

Sales Tax Trust Fund Group

Section 5: Consensus Estimate (Adopted: 01/30/2015): The Conference adopted a negative insignificant impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
2016-17	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
2017-18	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
2018-19	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
2019-20	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)

	A	B	C	D	E
1					
2					
3	value of sales of Reptiles 2012				
4		operations	value of sales		
5	alligator live animals	7	1,412,000		
6	other alligator products *	5	6,583,000		
7	turtles and turtle products	28	1,197,000		
8	total	33	9,192,000		
9	* include eggs, hides, and meat				
10					
11	Alligator inventory by Type - Florida 2012 and 2005				
12	type	2012	2005		
13	number of operations	10	14		
14	brood stock	14,200	1,800		
15	hatchlings	10,500	20,600		
16	all other	29,100	33,900		
17	total	53,800	56,300		
18	source: Aquaculture, USDA, National Agricultural Statistics Service				
19	Agriculture by the Number, FI Dept of Agriculture and Consumer Services				
20	http://freshfromflorida.s3.amazonaws.com/Ag_stats_2013_with+covers.pdf				
21					
22	assuming 5%, 8% and 10% of the sales value as low, middle and high cost of feed				
23	assuming 0% growth rates				
24		5.0%	8.0%	10.0%	CPI
25	FY 2012	459,600	735,360	919,200	
26	FY 2013	467,413	747,861	934,826	1.70%
27	FY 2014	474,892	759,827	949,784	1.60%
28	FY 2015	480,591	768,945	961,181	1.20%
29	FY 2016	486,838	778,941	973,676	1.30%
30	FY 2017	495,601	792,962	991,203	1.80%
31	FY 2018	507,000	811,200	1,014,000	2.30%
32	FY 2019	518,661	829,858	1,037,322	2.30%
33	FY 2020	530,590	848,945	1,061,181	2.30%
34	REC Dec 2015 CPI				
35					
36	6% sales tax				
37	FY 2015	28,835	46,137	57,671	
38	FY 2015 cash 11/12	26,432	42,292	52,865	
39	FY 2016	29,210	46,736	58,421	
40	FY 2017	29,736	47,578	59,472	
41	FY 2018	30,420	48,672	60,840	
42	FY 2019	31,120	49,791	62,239	
43	FY 2020	31,835	50,937	63,671	

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: Agricultural Exemptions
Bill Number(s): HB249/SB398

- Entire Bill**
- Partial Bill:** Section 2: Stakes

Sponsor(s): Representative Raburn
Month/Year Impact Begins: July 1, 2015 with one month lag to collections
Date of Analysis: January 29, 2015

Section 1: Narrative

- a. Current Law:** Section 212.08 (5) F.S. exempts certain items from sales and use tax based on their use in agriculture.
- b. Proposed Change:** The proposed language adds “stakes used by a farmer to support plants during agricultural production”, to the list of items exempt from sales tax.

Section 2: Description of Data and Sources

Information from Industry indicating number of plants per acre and plants per stake and frequency of replacement
 CPI from 11/2014 REC

Section 3: Methodology (Include Assumptions and Attach Details)

Tomato farms are the primary consumer of stakes in this state. For the last few years there have been around 30,000 acres of tomatoes planted in the state. The farmer uses 1 stake every other tomato plant. The density of tomato plants per acre ranges from 3,630 plants to 4,356 plants. The price per stake ranges from \$0.30 per stake to \$0.50 per stake with an industry provided average of \$0.45. The stakes need to be replaced every three years.

The 30,000 acre number from 2011-12 is used as the starting point for the analysis. The low estimate assumes \$0.45 per stake and 4,356 plants per acre. The middle estimate assumes 5% additional activity. The high estimate assumes 10% additional activity. All estimates assume replacement rate of 33.3% per year. The initial values are grown at the consumer price index.

The effective date of this proposed language is July 1, 2015 and the 2015-16 cash values are equal to eleven months of the recurring.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	\$(0.63 M)	\$(0.69 M)	\$(0.60 M)	\$(0.65 M)	\$(0.57 M)	\$(0.62 M)
2016-17	\$(0.70 M)	\$(0.70 M)	\$(0.67 M)	\$(0.67 M)	\$(0.63 M)	\$(0.63 M)
2017-18	\$(0.71 M)	\$(0.71 M)	\$(0.68 M)	\$(0.68 M)	\$(0.65 M)	\$(0.65 M)
2018-19	\$(0.73 M)	\$(0.73 M)	\$(0.70 M)	\$(0.70 M)	\$(0.66 M)	\$(0.66 M)
2019-20	\$(0.75 M)	\$(0.75 M)	\$(0.71 M)	\$(0.71 M)	\$(0.68 M)	\$(0.68 M)

List of affected Trust Funds:

Sales and Use Tax Fund Grouping

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Agricultural Exemptions

Bill Number(s): HB249/SB398

Section 5: Consensus Estimate (Adopted: 01/30/2015) The Conference adopted the high estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	(0.5)	(0.6)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2016-17	(0.6)	(0.6)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2017-18	(0.6)	(0.6)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2018-19	(0.6)	(0.6)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2019-20	(0.7)	(0.7)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	(0.1)	(0.1)	(0.2)	(0.2)	(0.7)	(0.8)
2016-17	(0.1)	(0.1)	(0.2)	(0.2)	(0.8)	(0.8)
2017-18	(0.1)	(0.1)	(0.2)	(0.2)	(0.8)	(0.8)
2018-19	(0.1)	(0.1)	(0.2)	(0.2)	(0.8)	(0.8)
2019-20	(0.1)	(0.1)	(0.2)	(0.2)	(0.9)	(0.9)

	A	B	C	D	E	F	G	H
1	Previously adopted analysis of change from 2.5% rate on Power Farm Equipment to fully exempt							
2	Values in millions							
3								
4		Impact	divide by 2.5%					
5	2006-07	\$ 7.5	\$ 300.0					
6								
7		CPI Growth Rate	2006-07 Grown @ CPI	Equipment in service (C8*10)	Parts and Repairs on Equipment (D8*.05)	Sales tax on Parts and Repairs		
8	FY 2007-08	3.70%	\$ 311.1	\$ 3,111.0				
9	FY 2008-09	1.40%	\$ 315.5	\$ 3,154.6				
10	FY 2009-10	1.00%	\$ 318.6	\$ 3,186.1				
11	FY 2010-11	2.00%	\$ 325.0	\$ 3,249.8				
12	FY 2011-12	2.90%	\$ 334.4	\$ 3,344.1				
13	FY 2012-13	1.70%	\$ 340.1	\$ 3,400.9				
14	FY 2013-14	1.60%	\$ 345.5	\$ 3,455.3				
15	FY 2014-15	1.20%	\$ 349.7	\$ 3,496.8	\$ 174.8	\$ (10.49)		
16	FY 2015-16	1.30%	\$ 354.2	\$ 3,542.3	\$ 177.1	\$ (10.63)		
17	FY 2016-17	1.80%	\$ 360.6	\$ 3,606.0	\$ 180.3	\$ (10.82)		
18	FY 2017-18	2.30%	\$ 368.9	\$ 3,689.0	\$ 184.4	\$ (11.07)		
19	FY 2018-19	2.30%	\$ 377.4	\$ 3,773.8	\$ 188.7	\$ (11.32)		
20	FY 2019-20	2.30%	\$ 386.1	\$ 3,860.6	\$ 193.0	\$ (11.58)		
21								
22	Additional equipment							
23	5% additional Equipment not covered under current exemption							
24								
25		Yearly price of equipment (@ 5%)	Additional Equipment in Service	Replacement Expenditures	Tax on Replacement Expenditures	Parts and Repairs on Additional Equipment (@ 5%)	Sales Tax on Parts and Repairs Additional Equipment	Total additional
26	FY 2014-15	\$ 17.48	\$ 174.84	\$ 17.48	\$ (1.05)	\$ 8.74	\$ (0.52)	\$ (1.57)
27	FY 2015-16	\$ 17.71	\$ 177.11	\$ 17.71	\$ (1.06)	\$ 8.86	\$ (0.53)	\$ (1.59)
28	FY 2016-17	\$ 18.03	\$ 180.30	\$ 18.03	\$ (1.08)	\$ 9.02	\$ (0.54)	\$ (1.62)
29	FY 2017-18	\$ 18.44	\$ 184.45	\$ 18.44	\$ (1.11)	\$ 9.22	\$ (0.55)	\$ (1.66)
30	FY 2018-19	\$ 18.87	\$ 188.69	\$ 18.87	\$ (1.13)	\$ 9.43	\$ (0.57)	\$ (1.70)
31	FY 2019-20	\$ 19.30	\$ 193.03	\$ 19.30	\$ (1.16)	\$ 9.65	\$ (0.58)	\$ (1.74)
32								
33								

	A	B	C	D	E	F	G	H
34	Stakes							
35	Tomato farms use approximately 1 stake every two plants							
36	There are between 3,630 and 4,356 plants per acre for tomato farming							
37	There have been approximately 30,00 acres of tomato crops for the last 4 Years							
38	The average stake price ranges from 30 to 50 cents per stake							
39	Stakes are replaced approximately every 3 years							
40								
41	High Estimate \$0.50 Stakes * tomato acreage/4356 plants per acre/2 *1/3							
42	Middle Estimate \$0.45 Stakes * Tomato acreage/ 3993 plants per acre/2 *1/3							
43	Low Estimate \$0.30 Stakes* Tomato acreage / 3630 plants per acre /2 *1/3							
44	Stake Purchases							
45		High	Middle	Low				
46	2011-12	\$ 10.8	\$ 10.3	\$ 9.8				
47								
48	Sales tax on Stake Purchases							
49		High	Middle	Low				
50	2011-12	\$ 0.6	\$ 0.6	\$ 0.6				
51								
52	Grown at CPI							
53		High	Middle	Low				
54	FY 2012-13	1.70%	\$ (0.7)	\$ (0.6)	\$ (0.6)			
55	FY 2013-14	1.60%	\$ (0.7)	\$ (0.6)	\$ (0.6)			
56	FY 2014-15	1.20%	\$ (0.7)	\$ (0.6)	\$ (0.6)			
57	FY 2015-16	1.30%	\$ (0.7)	\$ (0.7)	\$ (0.6)			
58	FY 2016-17	1.80%	\$ (0.7)	\$ (0.7)	\$ (0.6)			
59	FY 2017-18	2.30%	\$ (0.7)	\$ (0.7)	\$ (0.6)			
60	FY 2018-19	2.30%	\$ (0.7)	\$ (0.7)	\$ (0.7)			
61	FY 2019-20	2.30%	\$ (0.7)	\$ (0.7)	\$ (0.7)			
62								
63								

	A	B	C	D	E	F	G	H
64	Trailers							
65	Number of Farms in Florida		47,500					
66	Assume all Farmers have trailer that weighs 12,000 pounds or less							
67	Assume that the trailers are replaced every 15 Years (3,563/yr)							
68								
69	Middle estimate \$7,500 trailer * 3,563 purchases							
70								
71								
72	Trailer Purchases							
73		Middle						
74	2011-12	\$	26.7					
75								
76	Sales tax on Trailer Purchases							
77		Middle						
78	2011-12	\$	1.6					
79								
80	Grown at CPI							
81			Middle					
82	FY 2012-13	1.70%	\$ (1.6)					
83	FY 2013-14	1.60%	\$ (1.7)					
84	FY 2014-15	1.20%	\$ (1.7)					
85	FY 2015-16	1.30%	\$ (1.7)					
86	FY 2016-17	1.80%	\$ (1.7)					
87	FY 2017-18	2.30%	\$ (1.8)					
88	FY 2018-19	2.30%	\$ (1.8)					
89	FY 2018-20	2.30%	\$ (1.9)					

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: Agricultural Exemptions
Bill Number(s): HB249/SB398

- Entire Bill**
 Partial Bill: Section 2: Vehicle Trailers

Sponsor(s): Representative Raburn
Month/Year Impact Begins: July 1, 2015 with one month lag to collections
Date of Analysis: January 29, 2015

Section 1: Narrative

- a. Current Law:** Section 212.08(3) exempts the tax on sale, rental, lease, use, consumption, or storage for use in this state of power farm equipment used exclusively on a farm or in a forest in the agricultural production of crops or products produced by those agricultural industries included in s. 570.02(1), or for fire prevention and suppression work with respect to such crops or products. This exemption is not forfeited by moving farm equipment between farms or forests.
- b. Proposed Change:** Section 212.08(3) (b) F.S., “The tax may not be imposed on that portion of the sales price below \$20,000 of a trailer weighing 12,000 pounds or less and purchased by a farmer for exclusive use in agricultural production or to transport farm products from his or her farm to the place where the farmer transfers ownership of the farm product to another. This exemption is not forfeited by using a trailer to transport the farmer’s farm equipment. The exemption provided under this paragraph does not apply to the lease or rental of trailers.”

Section 2: Description of Data and Sources

Number of Farms in Florida from: Agriculture by the Number 2010-2013, Florida Department of Agriculture and Consumer Services Registered Vehicle Trailers from Florida Highway Safety and Motor Vehicles monthly report on vehicle demographics CPI from 11/2014 REC

Section 3: Methodology (Include Assumptions and Attach Details)

It is assumed that each farm in Florida has a trailer that would qualify for this exemption. It is also assumed that the trailers are replaced every 15 years. The estimate is based on 7.5% of the farms replacing their trailer at a price equal to \$7,500.

The effective date of this proposed language is July 1, 2015 and the 2015-16 cash values are equal to eleven months of the recurring.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16			\$(1.6 M)	\$(1.7 M)		
2016-17			\$(1.7 M)	\$(1.7 M)		
2017-18			\$(1.8 M)	\$(1.8 M)		
2018-19			\$(1.8 M)	\$(1.8 M)		
2019-20			\$(1.9 M)	\$(1.9 M)		

List of affected Trust Funds:
 Sales and Use Tax Fund Grouping

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Agricultural Exemptions

Bill Number(s): HB249/SB398

Section 5: Consensus Estimate (Adopted: 01/30/2015): The Conference adopted the middle estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	(1.5)	(1.5)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.1)
2016-17	(1.5)	(1.5)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.1)	(0.1)
2017-18	(1.6)	(1.6)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.1)	(0.1)
2018-19	(1.6)	(1.6)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.1)	(0.1)
2019-20	(1.6)	(1.6)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.2)	(0.2)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	(0.1)	(0.1)	(0.2)	(0.3)	(1.7)	(1.8)
2016-17	(0.1)	(0.1)	(0.3)	(0.3)	(1.8)	(1.8)
2017-18	(0.1)	(0.1)	(0.3)	(0.3)	(1.9)	(1.9)
2018-19	(0.1)	(0.1)	(0.3)	(0.3)	(1.9)	(1.9)
2019-20	(0.2)	(0.2)	(0.5)	(0.5)	(2.1)	(2.1)

	A	B	C	D	E	F	G	H
1	Previously adopted analysis of change from 2.5% rate on Power Farm Equipment to fully exempt							
2	Values in millions							
3								
4		Impact	divide by 2.5%					
5	2006-07	\$ 7.5	\$ 300.0					
6								
7		CPI Growth Rate	2006-07 Grown @ CPI	Equipment in service (C8*10)	Parts and Repairs on Equipment (D8*.05)	Sales tax on Parts and Repairs		
8	FY 2007-08	3.70%	\$ 311.1	\$ 3,111.0				
9	FY 2008-09	1.40%	\$ 315.5	\$ 3,154.6				
10	FY 2009-10	1.00%	\$ 318.6	\$ 3,186.1				
11	FY 2010-11	2.00%	\$ 325.0	\$ 3,249.8				
12	FY 2011-12	2.90%	\$ 334.4	\$ 3,344.1				
13	FY 2012-13	1.70%	\$ 340.1	\$ 3,400.9				
14	FY 2013-14	1.60%	\$ 345.5	\$ 3,455.3				
15	FY 2014-15	1.20%	\$ 349.7	\$ 3,496.8	\$ 174.8	\$ (10.49)		
16	FY 2015-16	1.30%	\$ 354.2	\$ 3,542.3	\$ 177.1	\$ (10.63)		
17	FY 2016-17	1.80%	\$ 360.6	\$ 3,606.0	\$ 180.3	\$ (10.82)		
18	FY 2017-18	2.30%	\$ 368.9	\$ 3,689.0	\$ 184.4	\$ (11.07)		
19	FY 2018-19	2.30%	\$ 377.4	\$ 3,773.8	\$ 188.7	\$ (11.32)		
20	FY 2019-20	2.30%	\$ 386.1	\$ 3,860.6	\$ 193.0	\$ (11.58)		
21								
22	Additional equipment							
23	5% additional Equipment not covered under current exemption							
24								
25		Yearly price of equipment (@ 5%)	Additional Equipment in Service	Replacement Expenditures	Tax on Replacement Expenditures	Parts and Repairs on Additional Equipment (@ 5%)	Sales Tax on Parts and Repairs Additional Equipment	Total additional
26	FY 2014-15	\$ 17.48	\$ 174.84	\$ 17.48	\$ (1.05)	\$ 8.74	\$ (0.52)	\$ (1.57)
27	FY 2015-16	\$ 17.71	\$ 177.11	\$ 17.71	\$ (1.06)	\$ 8.86	\$ (0.53)	\$ (1.59)
28	FY 2016-17	\$ 18.03	\$ 180.30	\$ 18.03	\$ (1.08)	\$ 9.02	\$ (0.54)	\$ (1.62)
29	FY 2017-18	\$ 18.44	\$ 184.45	\$ 18.44	\$ (1.11)	\$ 9.22	\$ (0.55)	\$ (1.66)
30	FY 2018-19	\$ 18.87	\$ 188.69	\$ 18.87	\$ (1.13)	\$ 9.43	\$ (0.57)	\$ (1.70)
31	FY 2019-20	\$ 19.30	\$ 193.03	\$ 19.30	\$ (1.16)	\$ 9.65	\$ (0.58)	\$ (1.74)
32								
33								

	A	B	C	D	E	F	G	H
34	Stakes							
35	Tomato farms use approximately 1 stake every two plants							
36	There are between 3,630 and 4,356 plants per acre for tomato farming							
37	There have been approximately 30,00 acres of tomato crops for the last 4 Years							
38	The average stake price ranges from 30 to 50 cents per stake							
39	Stakes are replaced approximately every 3 years							
40								
41	High Estimate \$0.50 Stakes * tomato acreage/4356 plants per acre/2 *1/3							
42	Middle Estimate \$0.45 Stakes * Tomato acreage/ 3993 plants per acre/2 *1/3							
43	Low Estimate \$0.30 Stakes* Tomato acreage / 3630 plants per acre /2 *1/3							
44	Stake Purchases							
45		High	Middle	Low				
46	2011-12	\$ 10.8	\$ 10.3	\$ 9.8				
47								
48	Sales tax on Stake Purchases							
49		High	Middle	Low				
50	2011-12	\$ 0.6	\$ 0.6	\$ 0.6				
51								
52	Grown at CPI							
53		High	Middle	Low				
54	FY 2012-13	1.70%	\$ (0.7)	\$ (0.6)	\$ (0.6)			
55	FY 2013-14	1.60%	\$ (0.7)	\$ (0.6)	\$ (0.6)			
56	FY 2014-15	1.20%	\$ (0.7)	\$ (0.6)	\$ (0.6)			
57	FY 2015-16	1.30%	\$ (0.7)	\$ (0.7)	\$ (0.6)			
58	FY 2016-17	1.80%	\$ (0.7)	\$ (0.7)	\$ (0.6)			
59	FY 2017-18	2.30%	\$ (0.7)	\$ (0.7)	\$ (0.6)			
60	FY 2018-19	2.30%	\$ (0.7)	\$ (0.7)	\$ (0.7)			
61	FY 2019-20	2.30%	\$ (0.7)	\$ (0.7)	\$ (0.7)			
62								
63								

	A	B	C	D	E	F	G	H
64	Trailers							
65	Number of Farms in Florida		47,500					
66	Assume all Farmers have trailer that weighs 12,000 pounds or less							
67	Assume that the trailers are replaced every 15 Years (3,563/yr)							
68								
69	Middle estimate \$7,500 trailer * 3,563 purchases							
70								
71								
72	Trailer Purchases							
73		Middle						
74	2011-12	\$	26.7					
75								
76	Sales tax on Trailer Purchases							
77		Middle						
78	2011-12	\$	1.6					
79								
80	Grown at CPI							
81			Middle					
82	FY 2012-13	1.70%	\$ (1.6)					
83	FY 2013-14	1.60%	\$ (1.7)					
84	FY 2014-15	1.20%	\$ (1.7)					
85	FY 2015-16	1.30%	\$ (1.7)					
86	FY 2016-17	1.80%	\$ (1.7)					
87	FY 2017-18	2.30%	\$ (1.8)					
88	FY 2018-19	2.30%	\$ (1.8)					
89	FY 2018-20	2.30%	\$ (1.9)					