



**2016 Revenue Estimating Conference  
Impact Conference Results**

Updated Through 06/16/2016

| Chapter Law | Tax Source                         | Page | Date       | Issue  | Bill Number(s)                      | 2016-17  |          |             |          |             |        |          |          |
|-------------|------------------------------------|------|------------|--|-------------------------------------|--|----------|-------------|----------|-------------|--------|----------|----------|
|             |                                    |      |            |  |                                     | General Revenue                                |          | State Trust |          | Local/Other |        | Total    |          |
|             |                                    |      |            |  |                                     | Cash   | Recurr   | Cash        | Recurr   | Cash        | Recurr | Cash     | Recurr   |
| 2016-120    | Beverage Taxes and Fees            | 725  | 3/4/2016   | Craft Distilleries   | Proposed Language                   | (*)  | (*)      | (*)         | (*)      | 0.0         | 0.0    | (*)      | (*)      |
|             | Beverage Taxes and Fees            | 775  | 5/10/2016  | Culinary Education Programs  | CS/CS/HB249                         | *  | *        | *           | *        | 0.0         | 0.0    | *        | *        |
| 2016-190    | Beverage Taxes and Fees            | 756  | 4/28/2016  | Liquor License Fees for Train Stations                                 | CS/CS/SB698 - Sections 2 & 8        | +/- ins.                                       | +/- ins. | +/- ins.    | +/- ins. | 0.0         | 0.0    | +/- ins. | +/- ins. |
| 2016-220    | Beverage Taxes and Fees            | 369  | 1/22/2016  | Pear Cider   | HB7099 - Section 21                 | (0.1)  | (0.1)    | 0.0         | 0.0      | 0.0         | 0.0    | (0.1)    | (0.1)    |
| 2016-190    | Beverage Taxes and Fees            | 759  | 4/28/2016  | Temporary permits to municipalities and counties; increase in permits  | CS/CS/SB698 - Section 6             | *  | *        | *           | *        | 0.0         | 0.0    | *        | *        |
|             | Corporate Income Tax               | 435  | 1/29/2016  | Capital Investment Tax Credit - Government Funds                       | HB1325 - Section 5 / CS/SB1646      | 0.0  | 0.0      | 0.0         | 0.0      | 0.0         | 0.0    | 0.0      | 0.0      |
|             | Corporate Income Tax               | 12   | 10/2/2015  | Combined Reporting   | HB1221 (of 2015 Regular Session) -  | 0.0  | **       | 0.0         | 0.0      | 0.0         | 0.0    | 0.0      | **       |
| 2016-220    | Corporate Income Tax               | 296  | 1/8/2016   | Due Date Changes   | HB7099 - Sections 16-19             | (13.6)   | +/-      | 0.0         | 0.0      | 0.0         | 0.0    | (13.6)   | +/-      |
|             | Corporate Income Tax               | 41   | 10/9/2015  | Increase Exemption to \$75,000   | CS/SB76                             | (5.9)  | (14.7)   | 0.0         | 0.0      | 0.0         | 0.0    | (5.9)    | (14.7)   |
|             | Corporate Income Tax               | 374  | 1/22/2016  | Internship Tax Credits   | HB861/SB1456                        | (2.4)  | (2.4)    | 0.0         | 0.0      | 0.0         | 0.0    | (2.4)    | (2.4)    |
|             | Corporate Income Tax               | 350  | 1/22/2016  | Manufacturers and Retailers  | Proposed Language                   | (361.9)  | (723.9)  | 0.0         | 0.0      | 0.0         | 0.0    | (361.9)  | (723.9)  |
| 2016-220    | Corporate Income Tax               | 303  | 1/20/2016  | Piggyback - Adopt 179 Expensing, Decouple from Bonus Depreciation (10) | HB7099 - Sections 13-15             | (3.2)  | (1.5)    | 0.0         | 0.0      | 0.0         | 0.0    | (3.2)    | (1.5)    |
|             | Corporate Income Tax               | 301  | 1/20/2016  | Piggyback - Decouple from Bonus Depreciation and Expensing             | Proposed Language                   | +/-  | +/-      | 0.0         | 0.0      | 0.0         | 0.0    | +/-      | +/-      |
|             | Corporate Income Tax               | 305  | 1/20/2016  | Piggyback - No Decoupling (11)   | Proposed Language                   | (198.3)  | (**)     | 0.0         | 0.0      | 0.0         | 0.0    | (198.3)  | (**)     |
|             | Corporate Income Tax               | 307  | 1/8/2016   | Renewable Energy Production Credit Extension                           | Proposed Language                   | 0.0  | (10.0)   | 0.0         | 0.0      | 0.0         | 0.0    | 0.0      | (10.0)   |
|             | Corporate Income Tax               | 500  | 2/5/2016   | Renewable Energy Production Credits                                    | SB1272                              | (5.0)  | (15.0)   | 0.0         | 0.0      | 0.0         | 0.0    | (5.0)    | (15.0)   |
| 2016-131    | Corporate Income Tax/Sales and Use | 232  | 12/4/2015  | Community Contribution Tax Credits                                     | CS/HB627                            | 0.0  | 0.0      | 0.0         | 0.0      | 0.0         | 0.0    | 0.0      | 0.0      |
|             | Documentary Stamp Tax              | 44   | 1/22/2016  | Affordable Housing - Related Notes - REVISED                           | Proposed Language                   | (0.1)  | (0.1)    | (0.2)       | (0.2)    | 0.0         | 0.0    | (0.3)    | (0.3)    |
|             | Documentary Stamp Tax              | 84   | 10/23/2015 | Homes for Disabled Service Members                                     | HB159                               | (*)  | (*)      | (0.1)       | (0.1)    | 0.0         | 0.0    | (0.1)    | (0.1)    |
|             | Earnings on Investments            | 89   | 10/23/2015 | Due Date Change  | Proposed Language                   | (0.9)  | (1.5)    | 0.0         | 0.0      | 0.0         | 0.0    | (0.9)    | (1.5)    |
| 2016-115    | Highway Safety Fees                | 762  | 4/28/2016  | Commercial Driver License Fees for Farm Vehicles                       | CS/SB1046                           | (0.1)  | (0.1)    | 0.0         | 0.0      | 0.0         | 0.0    | (0.1)    | (0.1)    |
|             | Highway Safety Fees                | 526  | 2/12/2016  | Discount for Attending Driver Improvement School                       | Proposed Language                   | (0.4)  | (0.4)    | (4.4)       | (4.4)    | 0.0         | 0.0    | (4.8)    | (4.8)    |
|             | Highway Safety Fees                | 528  | 2/12/2016  | Driver's License Reinstatement Pilot                                   | HB787                               | **   | 0.0      | **          | 0.0      | **          | 0.0    | **       | 0.0      |
|             | Highway Safety Fees                | 216  | 11/13/2015 | Freight Mobility Projects  | HB529                               | 0.0  | (153.3)  | 0.0         | 153.3    | 0.0         | 0.0    | 0.0      | 0.0      |
| 2016-4      | Highway Safety Fees                | 536  | 2/12/2016  | Highway Safety Fees: DL & ID Card Changes                              | CS/SB158                            | 0.0  | 0.0      | 0.1         | 0.1      | 0.1         | 0.1    | 0.2      | 0.2      |
|             | Highway Safety Fees                | 377  | 1/22/2016  | ID Cards - Dori Slosberg Act, Increase fine to \$7                     | HB7063 - Section 2                  | 0.0  | 0.0      | 0.0         | 0.0      | 2.8         | 3.8    | 2.8      | 3.8      |
|             | Highway Safety Fees                | 377  | 1/22/2016  | ID Cards - Juvenile Offenders  | HB7063 - Sections 4 & 6             | (*)  | (*)      | 0.0         | 0.0      | (*)         | (*)    | (*)      | (*)      |
|             | Highway Safety Fees                | 377  | 1/22/2016  | ID Cards - Medical Sanctions   | HB7063 - Section 7                  | (0.3)  | (0.5)    | 0.0         | 0.0      | (0.1)       | (0.1)  | (0.4)    | (0.6)    |
| 2016-88     | Highway Safety Fees                | 779  | 5/10/2016  | Motor Vehicles Transporting Goods                                      | CS/CS/HB749 - Section 2             | (*)  | (*)      | (*)         | (*)      | (*)         | (*)    | (*)      | (*)      |
|             | Highway Safety Fees                | 53   | 10/16/2015 | Red Light Camera Repeal - REVISED                                      | HB4027                              | 0.0  | (54.8)   | 0.0         | (10.4)   | 0.0         | (63.3) | 0.0      | (128.5)  |
| 2016-126    | Highway Safety Fees                | 848  | 5/24/2016  | Vessel Registration Location Device                                    | CS/CS/HB427                         | 0.0  | 0.0      | (0.3)       | 0.0      | 0.0         | 0.0    | (0.3)    | 0.0      |
|             | Highway Safety Fees                | 115  | 10/29/2015 | Vessel Registration Location Indicating Devices                        | HB427                               | (0.5)  | (0.5)    | 0.0         | 0.0      | 0.0         | 0.0    | (0.5)    | (0.5)    |
| 2016-175    | Highway Safety Fees                | 736  | 4/21/2016  | Voluntary \$1 Fee on ID Cards for the Developmentally Disabled         | CS/CS/SB936                         | 0.0  | 0.0      | 0.0         | 0.0      | 0.1         | 0.1    | 0.1      | 0.1      |
|             | Indian Gaming Revenue Sharing      | N/A  | 1/14/2016  | 2015 Gaming Compact (Link to Materials)                                | Governor's December 7, 2015 Compact | ***** <a href="#">Link to workpapers</a> ***** |          |             |          |             |        |          |          |
|             | Insurance Premium Tax              | 224  | 12/4/2015  | Direct Primary Care  | HB37/SB132                          | 0/(**)   | 0/(**)   | 0/(**)      | 0/(**)   | 0.0         | 0.0    | 0/(**)   | 0/(**)   |
| 2016-170    | Insurance Premium Tax              | 225  | 12/4/2015  | Workers Comp Insurance Guarantee Association                           | CS/CS/SB828                         | 0.0  | 0.0      | 0.0         | 0.0      | 0.0         | 0.0    | 0.0      | 0.0      |
|             | Insurance Premium Tax              | 715  | 3/2/2016   | Worker's Comp Policy Dividends   | Proposed Language                   | (0.9)  | (0.9)    | 0.0         | 0.0      | 0.0         | 0.0    | (0.9)    | (0.9)    |
| 2016-14     | Local Taxes and Fees               | 773  | 5/10/2016  | Agritourism  | CS/CS/HB59                          | 0.0  | 0.0      | 0.0         | 0.0      | (*)         | (*)    | (*)      | (*)      |
| 2016-14     | Local Taxes and Fees               | 227  | 12/4/2015  | Agritourism  | CS/CS/HB59                          | 0.0  | 0.0      | 0.0         | 0.0      | (*)         | (*)    | (*)      | (*)      |
| 2016-129    | Local Taxes and Fees               | 781  | 5/10/2016  | Contractor Licenses  | CS/CS/CS/HB535                      | 0.0  | 0.0      | 0.0         | 0.0      | (0.1)       | (0.1)  | (0.1)    | (0.1)    |
| 2016-196    | Local Taxes and Fees               | 765  | 4/28/2016  | Discounts on Public Park Entrance Fees and Transportation Fees         | SB1202                              | 0.0  | 0.0      | 0.0         | 0.0      | (*)         | (*)    | (*)      | (*)      |
| 2016-89     | Local Taxes and Fees               | 727  | 3/4/2016   | Fire Service Assessment on Agricultural Lands                          | CS/HB773                            | 0.0  | 0.0      | 0.0         | 0.0      | 0.0         | (3.5)  | 0.0      | (3.5)    |
|             | Local Taxes and Fees               | 436  | 1/29/2016  | Fire Service Assessment/Agricultural Lands                             | SB1664                              | 0.0  | 0.0      | 0.0         | 0.0      | (6.9)       | (6.9)  | (6.9)    | (6.9)    |
|             | Local Taxes and Fees               | 265  | 12/18/2015 | Nonresidential Farm Buildings  | SB544/HB841                         | 0.0  | 0.0      | 0.0         | 0.0      | (6.6)       | (6.6)  | (6.6)    | (6.6)    |
| 2016-39     | Local Taxes and Fees               | 237  | 12/11/2015 | Parking Fees/Disabled Veterans   | SB222                               | 0.0  | 0.0      | 0.0         | 0.0      | (0.6)       | (0.6)  | (0.6)    | (0.6)    |
|             | Local Taxes and Fees               | 440  | 1/29/2016  | Transportation and Impact Fees   | HB1325 - Sections 2 & 3             | 0.0  | 0.0      | 0.0         | 0.0      | (**)        | 0.0    | (**)     | 0.0      |
|             | Lottery                            | 160  | 11/20/2015 | Point-of-sale Terminals  | SB402                               | 0.0  | 0.0      | **          | **       | 0.0         | 0.0    | **       | **       |
|             | Lottery                            | 540  | 2/12/2016  | Scratch Off Games/\$10 Limit   | CS/SB790                            | 0.0  | 0.0      | (202.4)     | (219.4)  | 0.0         | 0.0    | (202.4)  | (219.4)  |
|             | Lottery - EETF                     | 241  | 12/11/2015 | Scratch-off Games  | HB607/SB790                         | 0.0  | 0.0      | (263.6)     | (285.8)  | 0.0         | 0.0    | (263.6)  | (285.8)  |

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|-------------|--|------|------------|--|-----------------------------------|-----------------|---------|-------------|--------|-------------|--------|---------|---------|
|             |  |      |            |  |                                   | General Revenue |         | State Trust |        | Local/Other |        | Total   |         |
|             |  |      |            |  |                                   | Cash            | Recurr  | Cash        | Recurr | Cash        | Recurr | Cash    | Recurr  |
| 2016-111    | Other Taxes and Fees                         | 739  | 4/21/2016  | Broker Registration Fees   | CS/CS/SB286                       | (*)             | (*)     | (*)         | (*)    | 0.0         | 0.0    | (*)     | (*)     |
|             | Other Taxes and Fees                         | 319  | 1/14/2016  | Clerk of Court Related Suspensions                                   | SPB7046                           | (**)            | (**)    | (**)        | (**)   | (**)        | (**)   | (**)    | (**)    |
| 2016-166    | Other Taxes and Fees                         | 741  | 4/21/2016  | Concealed Weapons License Fee Reduction                              | CS/CS/SB772 - Section 39          | (0.3)           | (0.2)   | (3.2)       | (2.6)  | 0.0         | 0.0    | (3.5)   | (2.8)   |
| 2016-152    | Other Taxes and Fees                         | 892  | 6/16/2016  | Department of Juvenile Justice - Detention Costs                     | CS/SB1322                         | 0.0             | 0.0     | (13.7)      | (8.2)  | 0.0         | 0.0    | (13.7)  | (8.2)   |
| 2016-150    | Other Taxes and Fees                         | 784  | 5/10/2016  | DOH - Abortion Clinics & Referral Agencies                           | CS/CS/HB1411                      | *               | *       | 0.1         | 0.1    | 0.0         | 0.0    | 0.1     | 0.1     |
| 2016-230    | Other Taxes and Fees                         | 853  | 5/24/2016  | DOH Fees   | CS/CS/CS/HB941 - Sections 12 & 19 | **              | **      | **          | **     | 0.0         | 0.0    | **      | **      |
| 2016-139    | Other Taxes and Fees                         | 786  | 5/10/2016  | DOH Fees - Nursing   | HB1061                            | 0.0             | +/-     | 0.0         | +/-    | 0.0         | 0.0    | 0.0     | +/-     |
| 2016-212    | Other Taxes and Fees                         | 769  | 4/28/2016  | Drug Permitting Fees   | CS/CS/SB1604                      | (*)             | (*)     | (*)         | (*)    | 0.0         | 0.0    | (*)     | (*)     |
| 2016-162    | Other Taxes and Fees                         | 742  | 4/21/2016  | FDLE Background Screening Fee Loss                                   | SB628                             | (*)             | (*)     | (0.1)       | (0.1)  | 0.0         | 0.0    | (0.1)   | (0.1)   |
| 2016-166    | Other Taxes and Fees                         | 789  | 5/10/2016  | Fingerprint Retention  | CS/CS/SB772                       | 0.1             | 0.1     | 1.2         | 1.0    | 0.0         | 0.0    | 1.3     | 1.1     |
| 2016-107    | Other Taxes and Fees                         | 854  | 5/24/2016  | FWC Fees   | HB7013                            | 0.0             | 0.0     | *           | *      | (*)         | (*)    | 0.0     | 0.0     |
| 2016-153    | Other Taxes and Fees                         | 743  | 4/21/2016  | Initial Application Fee to Fully Cover Review Cost                   | CS/SB124                          | **              | **      | **          | **     | **          | **     | **      | **      |
| 2016-166    | Other Taxes and Fees                         | 745  | 4/21/2016  | License Fee Waivers for Veterans                                     | CS/CS/SB772                       | (0.1)           | (0.1)   | (1.0)       | (1.0)  | 0.0         | 0.0    | (1.1)   | (1.1)   |
| 2016-172    | Other Taxes and Fees                         | 750  | 4/21/2016  | Medical Care Trust Fund (AHCA)                                       | CS/CS/SB854                       | **              | **      | **          | **     | 0.0         | 0.0    | **      | **      |
| 2016-166    | Other Taxes and Fees                         | 751  | 4/21/2016  | Miscellaneous DACS Regulatory Fee Changes                            | CS/CS/SB772 - Section 37          | (*)             | (*)     | (*)         | (*)    | 0.0         | 0.0    | (*)     | (*)     |
| 2016-42     | Other Taxes and Fees                         | 771  | 4/28/2016  | New \$75 Processing Fee  | CS/SB386                          | **              | **      | **          | **     | 0.0         | 0.0    | **      | **      |
| 2016-35     | Other Taxes and Fees                         | 752  | 4/21/2016  | New Annual Renewal Late Fees   | SB80                              | *               | *       | *           | *      | 0.0         | 0.0    | *       | *       |
|             | Other Taxes and Fees                         | 319  | 1/14/2016  | Non-Driving Related License Suspensions and Revocations (9)          | SPB7046                           | (0.2)           | (0.6)   | (0.2)       | (0.8)  | (*)         | (0.1)  | (0.4)   | (1.5)   |
| 2016-61     | Other Taxes and Fees                         | 858  | 5/24/2016  | Pest Control Certificate Fee   | CS/CS/HB7007                      | (*)             | (*)     | (0.1)       | (0.1)  | 0.0         | 0.0    | (0.1)   | (0.1)   |
| 2016-86     | Other Taxes and Fees                         | 804  | 5/10/2016  | Public Food Service Licensing  | HB633                             | (*)             | (*)     | (0.2)       | (0.2)  | 0.0         | 0.0    | (0.2)   | (0.2)   |
|             | Other Taxes and Fees                         | 229  | 12/4/2015  | State Park Entrance Fees (7)   | CS/SB570                          | (2.4)           | 0.0     | (27.3)      | 0.0    | 0.0         | 0.0    | (29.7)  | 0.0     |
| 2016-79     | Other Taxes and Fees                         | 805  | 5/10/2016  | Unlicensed Activity Fees   | HB303                             | (0.1)           | (0.1)   | (1.6)       | (1.6)  | 0.0         | 0.0    | (1.7)   | (1.7)   |
| 2016-56     | Other Taxes and Fees                         | 807  | 5/10/2016  | Workers' Compensation System Administration                          | CS/HB613                          | (*)             | (0.1)   | (0.4)       | (1.5)  | 0.0         | 0.0    | (0.4)   | (1.6)   |
|             | Other Taxes and Fees/State School Trust Fund | 268  | 12/18/2015 | Abandoned Property, Prepaid Toll Accounts                            | HB7027 - Section 9                | 0.0             | 0.0     | (2.6)       | (1.2)  | 0.0         | 0.0    | (2.6)   | (1.2)   |
|             | Pari-Mutuels                                 | 698  | 2/26/2016  | Changes to Chapters 550 and 849 (Decoupling)                         | SB7072                            | 2.1             | 2.1     | 0.0         | (0.3)  | 0.0         | 0.0    | 2.1     | 1.8     |
|             | Sales and Use Tax                            | 502  | 2/5/2016   | 6 Day Holiday on Energy Star & Water Efficient Appliances            | Proposed Language                 | (1.7)           | 0.0     | (*)         | 0.0    | (0.5)       | 0.0    | (2.2)   | 0.0     |
|             | Sales and Use Tax                            | 508  | 2/5/2016   | Small Business Holiday   | CS/SB1236                         | (29.7)          | 0.0     | (*)         | 0.0    | (6.9)       | 0.0    | (36.6)  | 0.0     |
|             | Sales and Use Tax                            | 56   | 1/22/2016  | Admissions Resales - UPDATED   | Proposed Language - Section 1     | (1.5)           | (1.6)   | (*)         | (*)    | (0.4)       | (0.5)  | (1.9)   | (2.1)   |
|             | Sales and Use Tax                            | 407  | 1/29/2016  | Agricultural Exemptions - Fencing                                    | CS/SB1264                         | (12.3)          | (13.4)  | (*)         | (*)    | (2.8)       | (3.0)  | (15.1)  | (16.4)  |
|             | Sales and Use Tax                            | 165  | 1/22/2016  | Agricultural Exemptions - Fencing - UPDATED                          | Proposed Language                 | (7.6)           | (8.2)   | (*)         | (*)    | (1.8)       | (1.9)  | (9.4)   | (10.1)  |
|             | Sales and Use Tax                            | 130  | 11/6/2015  | Agricultural Exemptions - Oxygen                                     | Proposed Language                 | (*)             | (*)     | (*)         | (*)    | (*)         | (*)    | (*)     | (*)     |
|             | Sales and Use Tax                            | 86   | 1/22/2016  | Agricultural Exemptions - Trailers - UPDATED                         | Proposed Language - Section 1     | (0.1)           | (0.1)   | 0.0         | 0.0    | (*)         | (*)    | (0.1)   | (0.1)   |
|             | Sales and Use Tax                            | 1    | 9/18/2015  | Aircraft Exemption   | Proposed Language                 | (25.6)          | (25.6)  | (*)         | (*)    | (4.5)       | (4.5)  | (30.1)  | (30.1)  |
| 2016-220    | Sales and Use Tax                            | 88   | 10/23/2015 | Aircraft Removed to Foreign Jurisdictions                            | HB7099 - Section 10               | 0.0             | 0.0     | 0.0         | 0.0    | 0.0         | 0.0    | 0.0     | 0.0     |
| 2016-220    | Sales and Use Tax                            | 120  | 10/29/2015 | Asphalt Tax Phase-out  | HB7099 - Section 11               | (0.5)           | (1.5)   | (*)         | (*)    | 0.0         | (0.2)  | (0.5)   | (1.7)   |
|             | Sales and Use Tax                            | 244  | 12/11/2015 | ATM Property Rental  | Proposed Language                 | (7.6)           | (8.3)   | (*)         | (*)    | (1.8)       | (1.9)  | (9.4)   | (10.2)  |
| 2016-220    | Sales and Use Tax                            | 861  | 5/24/2016  | Back to School Holiday   | HB7099 - Section 24               | (22.9)          | 0.0     | (*)         | 0.0    | (5.3)       | 0.0    | (28.2)  | 0.0     |
|             | Sales and Use Tax                            | 690  | 2/26/2016  | Back to School Holiday - Optional with Conditions                    | Proposed Language                 | (54.3)          | 0.0     | (*)         | 0.0    | (12.4)      | 0.0    | (66.7)  | 0.0     |
|             | Sales and Use Tax                            | 610  | 2/19/2016  | Back-to-School Holiday - 1st \$1,000 of Computer Price               | Proposed Language                 | (56.6)          | 0.0     | (*)         | 0.0    | (13.0)      | 0.0    | (69.6)  | 0.0     |
|             | Sales and Use Tax                            | 3    | 1/22/2016  | Back-to-School Holiday, 10 days - UPDATED                            | SB198                             | (55.9)          | 0.0     | (*)         | 0.0    | (12.9)      | 0.0    | (68.8)  | 0.0     |
|             | Sales and Use Tax                            | 309  | 1/8/2016   | Cattle Assistance  | Proposed Language                 | (1.6)           | (1.8)   | (*)         | (*)    | (0.5)       | (0.5)  | (2.1)   | (2.3)   |
|             | Sales and Use Tax                            | 246  | 12/11/2015 | College Textbooks  | Proposed Language                 | (33.3)          | 0.0     | (*)         | 0.0    | (7.6)       | 0.0    | (40.9)  | 0.0     |
|             | Sales and Use Tax                            | 443  | 1/29/2016  | Commercial Rental Tax - 1% Permanent Rate Cut/1 % Temporary Rate Cut | Proposed Language                 | (106.8)         | (256.4) | (*)         | (*)    | (13.8)      | (33.1) | (120.6) | (289.5) |
|             | Sales and Use Tax                            | 58   | 10/16/2015 | Complimentary Meals  | Proposed Language - Section 2     | (9.2)           | (10.1)  | (*)         | (*)    | (2.1)       | (2.3)  | (11.3)  | (12.4)  |
|             | Sales and Use Tax                            | 330  | 1/20/2016  | Datacenters  | Proposed Language                 | (5.7)           | (8.7)   | (0.1)       | (0.9)  | (1.4)       | (2.0)  | (7.2)   | (11.6)  |
| 2016-146    | Sales and Use Tax                            | 867  | 5/24/2016  | Discretionary Sales Surtax - Pension                                 | CS/HB1297                         | 0.0             | 0.0     | 0.0         | 0.0    | 0.0         | 0.0    | 0.0     | 0.0     |
|             | Sales and Use Tax                            | 209  | 11/13/2015 | Emergency Preparedness Holiday (4)                                   | SB608                             | (6.5)           | 0.0     | (*)         | 0.0    | (1.4)       | 0.0    | (7.9)   | 0.0     |
|             | Sales and Use Tax                            | 617  | 2/19/2016  | Gift Shops on State Property - Non-recurring                         | Proposed Language                 | (*)             | 0.0     | (*)         | 0.0    | (*)         | 0.0    | (*)     | 0.0     |
|             | Sales and Use Tax                            | 618  | 2/19/2016  | Gift Shops on State Property - Recurring                             | Proposed Language                 | (*)             | (*)     | (*)         | (*)    | (*)         | (*)    | (*)     | (*)     |
|             | Sales and Use Tax                            | 452  | 1/29/2016  | Hunting and Fishing Holiday - August 2016 Date                       | Proposed Language                 | (2.6)           | 0.0     | (*)         | 0.0    | (0.7)       | 0.0    | (3.3)   | 0.0     |
|             | Sales and Use Tax                            | 96   | 1/22/2016  | Hunting and Fishing Sales Tax Holiday - UPDATED                      | Proposed Language                 | (2.1)           | 0.0     | (*)         | 0.0    | (0.5)       | 0.0    | (2.6)   | 0.0     |
|             | Sales and Use Tax                            | 101  | 1/22/2016  | Hurricane Preparedness Holiday (2) - UPDATED                         | Proposed Language                 | (1.5)           | 0.0     | (*)         | 0.0    | (0.2)       | 0.0    | (1.7)   | 0.0     |
|             | Sales and Use Tax                            | 60   | 10/16/2015 | Hybrid Vehicles Exemption  | SB366                             | (43.5)          | (47.4)  | (*)         | (*)    | (7.1)       | (7.7)  | (50.6)  | (55.1)  |
|             | Sales and Use Tax                            | 273  | 12/18/2015 | Infrastructure Surtax for Restoration of Water Bodies                | SB346                             | 0.0             | 0.0     | 0.0         | 0.0    | 0.0         | 0.0    | 0.0     | 0.0     |
|             | Sales and Use Tax                            | 718  | 3/2/2016   | Manufacturing M & E Shared Space                                     | Proposed Language                 | (*)             | (*)     | (*)         | (*)    | (*)         | (*)    | (*)     | (*)     |
| 2016-123    | Sales and Use Tax                            | 791  | 5/10/2016  | Medical Use of Cannabis  | CS/CS/CS/HB307                    | 1.5             | 3.1     | *           | *      | 0.4         | 0.7    | 1.9     | 3.8     |
| 2016-220    | Sales and Use Tax                            | 449  | 1/29/2016  | Metal Recyclers Machinery & Equipment Exemption                      | HB7099 - Section 12               | (1.7)           | (1.7)   | (*)         | (*)    | (0.5)       | (0.5)  | (2.2)   | (2.2)   |
|             | Sales and Use Tax                            | 384  | 1/29/2016  | Park Entrance Fees   | HB985                             | (1.6)           | (1.5)   | 1.6         | 1.9    | (0.4)       | (0.4)  | (0.4)   | 0.0     |
|             | Sales and Use Tax                            | 457  | 1/29/2016  | Pension Liability Surtax   | CS/SB1652                         | 0.0             | 0.0     | 0.0         | 0.0    | 0.0         | 0.0    | 0.0     | 0.0     |
| 2016-220    | Sales and Use Tax                            | 64   | 10/16/2015 | Permanent Exemption on Manufacturing M&E                             | HB7099 - Section 12               | 0.0             | (59.7)  | 0.0         | (*)    | 0.0         | (13.4) | 0.0     | (73.1)  |
|             | Sales and Use Tax                            | 708  | 3/2/2016   | Plug In Electric Cars  | HB1123                            | (19.3)          | (21.1)  | (*)         | (*)    | (3.1)       | (3.3)  | (22.4)  | (24.4)  |
| 2016-220    | Sales and Use Tax                            | 870  | 5/24/2016  | Post-Harvest Activity Machinery & Equipment                          | HB7099 - Section 12               | (0.8)           | (0.9)   | (*)         | (*)    | (0.2)       | (0.2)  | (1.0)   | (1.1)   |
|             | Sales and Use Tax                            | 314  | 1/8/2016   | Post-Harvest Activity Machinery & Equipment                          | Proposed Language                 | (0.8)           | (0.9)   | (*)         | (*)    | (0.2)       | (0.2)  | (1.0)   | (1.1)   |
|             | Sales and Use Tax                            | 22   | 1/8/2016   | Reduce Tax Rate on Commercial Rentals from 6% to 5% - UPDATED        | SB116                             | (106.8)         | (256.4) | (*)         | (*)    | (13.8)      | (33.1) | (120.6) | (289.5) |

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| Chapter Law | Tax Source             | Page | Date       | Issue   | Bill Number(s)                             | 2016-17         |        |             |        |             |        |         |         |
|-------------|------------------------|------|------------|---|--|-----------------|--------|-------------|--------|-------------|--------|---------|---------|
|             |                        |      |            |   |  | General Revenue |        | State Trust |        | Local/Other |        | Total   |         |
|             |                        |      |            |   |  | Cash            | Recurr | Cash        | Recurr | Cash        | Recurr | Cash    | Recurr  |
|             | Sales and Use Tax      | 174  | 11/20/2015 | Rural Areas of Opportunity/ Building Materials - 5K Cap                           | Proposed Language                          | (2.7)           | 0.0    | (*)         | 0.0    | (1.1)       | 0.0    | (3.8)   | 0.0     |
|             | Sales and Use Tax      | 176  | 1/22/2016  | Rural Areas of Opportunity/ Building Materials and Other - 10K Cap - UPDATED      | Proposed Language                          | (3.3)           | 0.0    | 0.0         | 0.0    | (1.3)       | 0.0    | (4.6)   | 0.0     |
|             | Sales and Use Tax      | 105  | 10/23/2015 | School Book Fairs - UPDATED   | Proposed Language                          | (2.3)           | (2.3)  | (*)         | (*)    | (0.5)       | (0.5)  | (2.8)   | (2.8)   |
|             | Sales and Use Tax      | 108  | 10/23/2015 | Small Business Sales Tax Holiday - UPDATED  | Proposed Language                          | (35.0)          | 0.0    | (*)         | 0.0    | (8.1)       | 0.0    | (43.1)  | 0.0     |
|             | Sales and Use Tax      | 460  | 1/29/2016  | Technology Holiday - April 2017 Date  | Proposed Language                          | (22.8)          | 0.0    | (*)         | 0.0    | (5.3)       | 0.0    | (28.1)  | 0.0     |
|             | Sales and Use Tax      | 388  | 1/22/2016  | Technology Tax Holiday  | Proposed Language                          | (20.4)          | 0.0    | (*)         | 0.0    | (4.7)       | 0.0    | (25.1)  | 0.0     |
|             | Sales and Use Tax      | 394  | 1/22/2016  | Technology Tax Holiday - Businesses   | Proposed Language                          | (12.5)          | 0.0    | (*)         | 0.0    | (2.8)       | 0.0    | (15.3)  | 0.0     |
|             | Sales and Use Tax      | 34   | 10/9/2015  | Veterans Sales Tax Holiday  | HB279                                      | (96.7)          | (96.7) | (*)         | (*)    | (21.7)      | (21.7) | (118.4) | (118.4) |
| 2016-220    | Sales and Use Tax      | 113  | 10/23/2015 | Veterans' Service Organizations   | HB7099 - Section 12                        | (1.2)           | (1.4)  | (*)         | (*)    | (0.2)       | (0.2)  | (1.4)   | (1.6)   |
|             | Sales and Use Tax      | 27   | 10/2/2015  | Veterans' Service Organizations   | Proposed Language                          | (1.5)           | (3.5)  | (*)         | (*)    | (0.2)       | (0.7)  | (1.7)   | (4.2)   |
|             | Sales and Use Tax      | 77   | 10/16/2015 | Veterans' Tax Holiday/Veterans' Day   | Proposed Language                          | (9.7)           | (9.7)  | (*)         | (*)    | (2.1)       | (2.1)  | (11.8)  | (11.8)  |
|             | Sales and Use Tax      | 122  | 10/29/2015 | Water and Wastewater Utilities  | SB534 - Section 2                          | (2.7)           | (3.0)  | (*)         | (*)    | (0.7)       | (0.7)  | (3.4)   | (3.7)   |
|             | Sales and Use Tax      | 398  | 1/22/2016  | Works of Art  | HB1291                                     | (4.7)           | 0.0    | (*)         | 0.0    | (1.1)       | 0.0    | (5.8)   | 0.0     |
|             | Tobacco Tax            | 250  | 12/11/2015 | Other Tobacco Products Tax by Weight  | Proposed Language                          | 1.7             | 0.5    | 2.8         | (0.1)  | 0.0         | 0.0    | 4.5     | 0.4     |
| 2016-220    | Tobacco Tax            | 513  | 2/5/2016   | Tax and Surcharge Free Cigarettes   | HB1019/SB1558                              | 0.0             | 0.0    | 0.0         | 0.0    | 0.0         | 0.0    | 0.0     | 0.0     |
|             | Tobacco Tax            | 257  | 12/11/2015 | Wholesale Price   | HB7099 - Section 9                         | 0.8             | 0.8    | 1.6         | 1.6    | 0.0         | 0.0    | 2.4     | 2.4     |
| 2016-136    | Tuition and Fees       | 810  | 5/10/2016  | Out-of-State Fee Waivers for Active Duty Servicemembers                           | HB799                                      | 0.0             | 0.0    | 0.0         | 0.0    | (1.0)       | (1.0)  | (1.0)   | (1.0)   |
| 2016-142    | Tuition and Fees       | 875  | 5/24/2016  | Purple Heart Tuition Waiver   | CS/HB1157                                  | 0.0             | 0.0    | 0.0         | 0.0    | (0.1)       | (0.1)  | (0.1)   | (0.1)   |
| 2016-219    | Unclaimed Property     | 753  | 4/21/2016  | Life or Endowment Insurance   | CS/SB966                                   | 0.0             | 0.0    | 0/**        | **     | 0.0         | 0.0    | 0/**    | **      |
| 2016-90     | Unclaimed Property     | 819  | 5/10/2016  | Unclaimed Property  | CS/CS/HB783                                | 0.0             | 0.0    | +/-         | +/-    | 0.0         | 0.0    | +/-     | +/-     |
|             | Various Taxes and Fees | 664  | 2/26/2016  | Changes to Chapters 550, 551 and 849  | HB7109 - Proposed Substitute to Strike-All | +/-             | +/-    | +/-         | +/-    | +/-         | +/-    | +/-     | +/-     |
|             | Various Taxes and Fees | 644  | 2/26/2016  | Changes to Chapters 550, 551 and 849  | HB7109 - Strike-All Amendment + 4 Options  | +/-             | +/-    | +/-         | +/-    | +/-         | +/-    | +/-     | +/-     |
|             | Various Taxes and Fees | 633  | 2/23/2016  | Changes to Compact Revenues and Distributions, Chapter 551 and the Slots Tax Rate | SB7072/SB7074                              | +/-             | +/-    | +/-         | +/-    | +/-         | +/-    | +/-     | +/-     |
|             | Various Taxes and Fees | 683  | 2/26/2016  | Chapter 550 Changes (Decoupling)  | HB7109 - Strike-All Amendment              | 2.6             | 2.6    | 0.0         | (0.3)  | 0.0         | 0.0    | 2.6     | 2.3     |
| 2016-99     | Various Taxes and Fees | 515  | 2/5/2016   | Disaster Responders   | CS/CS/CS/HB1133                            | 0/(**)          | 0.0    | 0/(**)      | 0.0    | 0/(**)      | 0.0    | 0/(**)  | 0.0     |
|             | Various Taxes and Fees | 681  | 2/26/2016  | New Cardrooms, Designated Player Games  | HB7109 - Strike-All Amendment              | **              | **     | **          | **     | 0.0         | 0.0    | **      | **      |

- The impact of the constitutional amendment is 0/ negative indeterminate due to the requirement for a statewide referendum. If approved in the referendum and if all cities and counties in the 24 counties within which a similar current law exemption has been at least partially adopted choose to adopt the new exemption, the conference adopted an estimated impact of -\$0.5 M in 2017-18, -\$0.7 M in 2018-19, -\$1.0 M in 2019-20 and -\$1.2M in 2020-21. If all cities and counties in the state were to adopt the underlying exemption for their levies, the conference adopted the following estimates for a statewide impact: -\$1.6 M in 2017-18, -\$2.4M in 2018-19, -\$3.3 M in 2019-20 and -\$4.2m in 2020-21. These impacts are only with respect to county and municipal levies as the constitutional provision does not apply to school or special district levies.
- This impact has a FY2015-16 impact of (\$1.8m) to GR, (\*) to Trust, and (\$.5m) to Local.
- The REC agreed to an estimate of negative indeterminate or zero for HJR 193. If the proposed amendment does not pass, there is no impact; however, if it passes there will be an impact associated with the provisions related to tangible personal property which need no further implementing language. Assuming the legislature also passes HB 195 which includes real property, the combined school and non-school impact would reach a loss of \$21.2 million in 2020-21, the fifth year of implementation, holding the 2014 statewide average property tax rates constant.
- There is a current Fiscal Year 2015-16 impact of (\$.2m).
- The Conference adopted a zero/negative indeterminate impact. If the constitutional amendment should pass, the impact of the bill would be:

|         | School |           | Non-School |           | Total Local/Other |           |
|---------|--------|-----------|------------|-----------|-------------------|-----------|
|         | Cash   | Recurring | Cash       | Recurring | Cash              | Recurring |
| 2016-17 | 0.0    | (6.7)     | 0.0        | (10.1)    | 0.0               | (16.8)    |
| 2017-18 | (6.9)  | (6.9)     | (10.3)     | (10.3)    | (17.2)            | (17.2)    |
| 2018-19 | (7.0)  | (7.0)     | (10.5)     | (10.5)    | (17.5)            | (17.5)    |
| 2019-20 | (7.2)  | (7.2)     | (10.7)     | (10.7)    | (17.9)            | (17.9)    |
| 2020-21 | (7.3)  | (7.3)     | (10.9)     | (10.9)    | (18.2)            | (18.2)    |

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| Chapter Law | Tax Source | Page | Date | Issue | Bill Number(s) | 2016-17         |        |             |        |             |        |       |        |
|-------------|------------|------|------|-------|----------------|-----------------|--------|-------------|--------|-------------|--------|-------|--------|
|             |            |      |      |       |                | General Revenue |        | State Trust |        | Local/Other |        | Total |        |
|             |            |      |      |       |                | Cash            | Recurr | Cash        | Recurr | Cash        | Recurr | Cash  | Recurr |

(6) The Conference adopted a zero/negative indeterminate impact. If the constitutional amendment should pass, the impact of the bill would be:

|         | School |           | Non-School |           | Total Local/Other |           |
|---------|--------|-----------|------------|-----------|-------------------|-----------|
|         | Cash   | Recurring | Cash       | Recurring | Cash              | Recurring |
| 2016-17 | 0.0    | 0.0       | 0.0        | (217.4)   | 0.0               | (217.4)   |
| 2017-18 | 0.0    | 0.0       | (227.6)    | (227.6)   | (227.6)           | (227.6)   |
| 2018-19 | 0.0    | 0.0       | (235.9)    | (235.9)   | (235.9)           | (235.9)   |
| 2019-20 | 0.0    | 0.0       | (244.2)    | (244.2)   | (244.2)           | (244.2)   |
| 2020-21 | 0.0    | 0.0       | (252.8)    | (252.8)   | (252.8)           | (252.8)   |

(7) There is a current Fiscal Year 2015-16 impact of (\$.8m) with an impact to TF of (\$.7m) and to GR service charge (\$.1m).

(8) The Conference adopted a zero/negative indeterminate impact. If the constitutional amendment should pass, the impact of the bill would be:

|         | School |           | Non-School |           | Total Local/Other |           |
|---------|--------|-----------|------------|-----------|-------------------|-----------|
|         | Cash   | Recurring | Cash       | Recurring | Cash              | Recurring |
| 2016-17 | 0.0    | (0.7)     | 0.0        | (0.9)     | 0.0               | (1.5)     |
| 2017-18 | (0.9)  | (0.9)     | (1.1)      | (1.1)     | (2.0)             | (2.0)     |
| 2018-19 | (1.1)  | (1.1)     | (1.4)      | (1.4)     | (2.4)             | (2.4)     |
| 2019-20 | (1.3)  | (1.3)     | (1.7)      | (1.7)     | (3.0)             | (3.0)     |
| 2020-21 | (1.6)  | (1.6)     | (2.0)      | (2.0)     | (3.5)             | (3.5)     |

(9) - The Conference adopted the proposed estimate as the minimum impact of the bill. However, behavioral shifts related to the changed incentives may make the impact higher than adopted.

(10) The Conference adopted a determinate impact for the adoption of the s. 179 expensing. There is a FY 2015-16 Cash Impact to GR of (\$3.2m). There is a +/- indeterminate impact associated with decoupling from the bonus depreciation.

(11) There is a FY15-16 cash impact of (\$198.3m).

(12) The impact of the implementing bill to the constitutional amendment is negative indeterminate due to the requirement for a statewide referendum. If approved in the referendum, the cash impact in FY 2016-17 associated with authorized refund requests is assumed to be \$2.3m. If all cities and counties in the 24 counties within which a similar current law exemption has been at least partially adopted choose to adopt the new exemption, the conference adopted an estimated impact of -\$0.5 M in 2017-18, -\$0.7 M in 2018-19, -\$1.0 M in 2019-20 and -\$1.2M in 2020-21. If all cities and counties in the state were to adopt the underlying exemption for their levies, the conference adopted the following estimates for a statewide impact: -\$1.6 M in 2017-18, -\$2.4M in 2018-19, -\$3.3 M in 2019-20 and -\$4.2m in 2020-21. These impacts are only with respect to county and municipal levies as the constitutional provision does not apply to school or special district levies.

(13) The RLE amount prescribed by the Legislature for FY 2016-2017 results in school districts generating \$428.1 million less revenue from property taxes than they would have if the Legislature had determined the RLE amount by using the prior year's millage rate. However, school districts will receive \$428.1 million in state funds to compensate for the lower property tax receipts.

|   |          |
|---|----------|
| 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          | +/-      |
| Insignificant positive or negative          | +/- ins. |

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