

REVENUE ESTIMATING CONFERENCE

Tax: Various Taxes and Fees

Issue: Tax Administration

Bill Number(s): Proposed Language – DOR Legislative Package

☐ **Entire Bill**

☒ **Partial Bill:** sections 2, 3, 4, 6, 7, 8, 9, 10, 11, 14, 17 and 19

Sponsor(s): N/A

Month/Year Impact Begins: January 1, 2018

Date of Analysis: 1/12/2017

Section 1: Narrative

a. Current Law:

- i. Subsections (2), (3), (4) and (8) of section 206.02 provide as follows:
 - Subsection (2) provides for a \$30 license tax for application to procure a terminal Supplier license.
 - Subsection (3) provides for a \$30 license tax for application to procure an importer, exporter, or blender of motor fuel license.
 - Subsection (4) provides for a \$30 license tax for a \$30 license tax for application to procure a wholesaler of motor fuel license.
 - Subsection 8 provides that notwithstanding the requirement for a license tax, the department may issue a temporary license under certain conditions
- ii. Subsections (3) and (5) of section 206.021 provide as follows:
 - Subsection (3) provides for a \$30 license fee for application to procure a license as a carrier. Also specifies that there is an annual renewal application including an annual \$30 license tax.
 - Subsection (5) provides that notwithstanding the provisions regarding a license tax, the department may issue a temporary license
- iii. Section 206.022(2) provides:
 - Subsection (2) provides for an application to procure a terminal supplier license and further provides that the license shall be renewed annually through application and including an annual \$30 license tax.
- iv. Section 206.045 provides:
 - Provides that the licensing period under this chapter shall be a calendar year and that the cost of any license issued pursuant to this chapter shall be \$30.
- v. Section 206.405 provides: Receipt for payment of license tax.—The department shall issue a receipt or certificate evidencing the payment of the license tax. Said receipt or certificate shall be posted on display and be so kept at all times open to the public view at the place of business for which same is issued.
- vi. Section 206.406 provides: Disposition of license tax funds.—All moneys derived from the license tax pursuant to ss. [206.02](#), [206.021](#), [206.022](#), and [206.404](#), shall be paid into the State Treasury to the credit of the General Revenue Fund.
- vii. Section 206.41(5)(c) provides:
 - Directs the department to deduct \$2 from each refund claim for under subsection (4) of section 206.41
- viii. Section 206.9943 (3) provides:
 - Requires annual license renewal for Pollutant Tax License and establishes a fee of \$30 for original application or renewal
- ix. Section 206.9952(9) provides:
 - Provides for a license application fee of \$5 for license as a natural gas fuel retailer. Requires the license to be renewed annually by submitting a reapplication and the license fee to the department. The license fee shall be paid to the department for deposit into the General Revenue fund.
- x. Section 206.9865(3) provides:
 - Requires that an application for Aviation fuel tax license to be renewed annually and requires a \$30 fee for application or renewal
- xi. Section 212.18(3) requires a fee of \$5 for registering with the department as a dealer or to engage in transient rental or commercial rental activity. Specifies the fee is not required to accompany an application to engage in mail order sales. Provides the department may waive the registration fee for application for those applications submitted through the department's Internet registration process. further specifies that a person who engages in activities that require registration but fails or refuses to do so is also subject to a \$100 registration fee in lieu of the \$5 fee. provides the department may waive the increase in the fee if certain conditions are met.
- xii. Section 376.71 Provides with respect to registration for gross receipts tax for drycleaning facilities that the fee for registration is \$30. The owner or operator of the facility shall pay the registration fee to the Department of Revenue. The

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department may waive the registration fee for applications submitted through the department's Internet registration process. The fee is only required upon initial application and is not due upon renewal.

- xiii. Section 376.75(2) provides for a \$30 registration fee for those engaged in the production or importation of perchloroethylene.

b. Proposed Change:

- i. Amends Subsections (2), (3), (4) and (8) of section 206.02 as follows (section 2 of the proposed legislation):
 - Subsection (2) – amended to eliminate the \$30 license tax for application to procure a terminal Supplier license.
 - Subsection (3) - amended to eliminate the \$30 license tax for application to procure an importer, exporter, or blender of motor fuel license.
 - Subsection (4) - amended to eliminate the \$30 license tax for application to procure a wholesaler of motor fuel license.
 - Subsection 8 amended to strike the word tax as follows: that notwithstanding the requirement for a license ~~tax~~, the department may issue a temporary license under certain conditions
- ii. Amends Subsections (3) and (5) of section 206.021 as follows (section 3 of the proposed legislation):
 - Subsection (3) amended to eliminate the \$30 license fee for application and renewal to procure a license as a carrier
 - Subsection (5) is amended as follows: notwithstanding the provisions regarding a license ~~tax~~, the department may issue a temporary license
- iii. Section 206.022(2) is amended as follows (section 4 of proposed legislation):
 - Subsection (2) is amended to eliminate the annual \$30 license tax.
- iv. Section 206.045 is amended as follows (section 6 of proposed legislation):
 - is amended to strike the language stating that the cost of any license issued pursuant to chapter 206 shall be \$30.
- v. Sections 206.405 and 206.406, which directs that all monies derived from the license tax pursuant to ss. 206.02, 206.021, 206.022 and 206.404 be paid to the State Treasury to the credit of the General Revenue Fund are repealed. (Section 7 of proposed legislation)
- vi. Section 206.41(5)(c) is amended as follows (section 8 of proposed legislation):
 - strikes the language that directs the department to deduct \$2 from each refund claim for under subsection (4) of section 206.41
- vii. Section 206.9943 (3) is amended as follows (section 9 of proposed legislation):
 - Eliminates the fee of \$30 for original application or renewal for pollutants tax
- viii. Section 206.9952(9) is amended as follows (section 10 of proposed legislation):
 - eliminates the application fee of \$5 for license as a natural gas fuel retailer. Strikes the language requiring that the license fee shall be paid to the department for deposit into the General Revenue fund.
- ix. Section 206.9865(3) is amended as follows (section 11 of proposed legislation): Eliminates the \$30 fee for application or renewal.
- x. Eliminates the \$5 fee for under section 212.18(3) for registering as a dealer by non-electronic means. Section 14 of the proposed legislation.
- xi. Eliminates the \$30 fee for registration for gross receipts tax on dry cleaning facilities under section 376.70 (Section 17 of the proposed legislation)
- xii. Eliminates the \$30 fee on perchloroethylene under section 376.75. (Section 19 of the proposed legislation)

All changes are effective January 1, 2018.

Section 2: Description of Data and Sources

Department of Revenue Registration and Refund data

For Fuel Related fees, see the attached excel spreadsheet.

For Sales tax \$5 Registration fee:

DOR collection data

Registration fee amount:

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2015-16	\$130,766
2014-15	\$163,925
2013-14	\$121,878
2012-13	\$128,386
2011-12	\$145,043
AVG	\$138,002

For the Drycleaning and perchloroethylene fees:

DOR Data – Drycleaning registration fees

Collections

2015-16	\$575
2014-15	\$420
2013-14	\$630
2012-13	\$665
2011-12	\$425

Section 3: Methodology (Include Assumptions and Attach Details)

For Fuel related fees:

Obtained historic revenues from various fees proposed for elimination. For fuel related application/renewal fees – future levels were determined using the 2013-14 growth rate for each year in the high, using the 4 year average growth rate for the middle, and using the 2015-16 growth rate in the low. For the refund fee of \$2, the 2011-12 amount was used in each forecast year for the high, the 2013-14 amount for the middle, and the 2015-16 amount was used for the low.

Note – for those entities renewing pollutants tax and another fuel license, only one \$30 fee is charged. Renewal notices are sent in October and most of the fees are received in the first half of the year. Due to the January 1, 2018, effective date, the first-year cash is assumed to be insignificant.

For sales tax registration fees:

High – assumed 2014-15 level for all future years

Middle – assumed five-year average for all future years

Low – assumed 2013-14 level for all future years

Assumed registrations come in evenly throughout the year so first year cash impact is 50% of recurring impact

For Drycleaning and Perchloroethylene fees:

All entities obligated to register for purposes of production or importation of Perchloroethylene are also required to register for pollutants tax. The current administration of the department is to only require one \$30 registration fee per entity. As such, there is no impact to repealing the fee under section 19 of the proposed legislation

As the collections of the drycleaning fee have not exceeded \$1000 in any of the last 5 years, it was assumed the fee would remain insignificant throughout the forecast period.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(\$81,963)	(\$200,867)	(\$69,001)	(\$173,642)	(\$60,939)	(\$156,116)
2018-19	(\$204,635)	(\$204,635)	(\$176,578)	(\$176,578)	(\$158,201)	(\$158,201)
2019-20	(\$208,788)	(\$208,788)	(\$179,757)	(\$179,757)	(\$160,413)	(\$160,413)
2020-21	(\$213,364)	(\$213,364)	(\$183,198)	(\$183,198)	(\$162,760)	(\$162,760)
2021-22	(\$218,406)	(\$218,406)	(\$186,922)	(\$186,922)	(\$165,250)	(\$165,250)

List of affected Trust Funds: General Revenue, Water Quality Assurance TF

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	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(0.1)	(0.2)	(Insignificant)	(Insignificant)	0.0	0.0	(0.1)	(0.2)
2018-19	(0.2)	(0.2)	(Insignificant)	(Insignificant)	0.0	0.0	(0.2)	(0.2)
2019-20	(0.2)	(0.2)	(Insignificant)	(Insignificant)	0.0	0.0	(0.2)	(0.2)
2020-21	(0.2)	(0.2)	(Insignificant)	(Insignificant)	0.0	0.0	(0.2)	(0.2)
2021-22	(0.2)	(0.2)	(Insignificant)	(Insignificant)	0.0	0.0	(0.2)	(0.2)

	A	B	C	D	E	F
1	Section	Statute Amended	Current Law	Change	Effective date	Determination of Fiscal Impact
2	1	Section 198.30	Requires each circuit judge in this state to notify the Department of Revenue the of the names of all decedents, the names and addresses of the respective personal representatives, administrators, or curators appointed; the amount of the bonds, if any, required by the court; and the probable value of the estates. further requires that a copy of this report be provided to the Agency for Health Care Administration	Deletes the requirement that the report be provided to the Department of Revenue	Upon becoming a law	No fiscal Impact
3	2	Subsections (2), (3), (4) and (8) of section 206.02	Subsection (2) provides for a \$30 license tax for application to procure a terminal Supplier license. Subsection (3) provides for a \$30 license tax for application to procure an importer, exporter, or blender of motor fuel license. Subsection (4) provides for a \$30 license tax for a \$30 license tax for application to procure a wholesaler of motor fuel license. Subsection 8 provides that notwithstanding the requirement for a license tax, the department may issue a temporary license under certain conditions	Eliminates the \$30 license tax in each of the three subsections. Amends subsection (8) to provide that that notwithstanding the requirement for a license, the department may issue a temporary license under certain conditions	January 1, 2018	Subsection (2) to (4) - possible fiscal impact Subsection (8) - no fiscal impact
4	3	Subsections (3) and (5) of section 206.021	Subsection (3) provides for a \$30 license fee for application to procure a license as a carrier. Also specifies that there is an annual renewal application including an annual \$30 license tax. Subsection (5) provides that notwithstanding the provisions regarding a license tax, the department may issue a temporary license	In subsection (3) the bill eliminates the \$30 tax both on initial application and renewal. In subsection (5), the word tax is struck.	January 1, 2018	Subsection (3) - possible fiscal impact Subsection (5) - no fiscal impact
5	4	Section 206.022(2)	Subsection (2) provides for an application to procure a terminal operator license and further provides that the license shall be renewed annually through application and including an annual \$30 license tax.	Eliminates the \$30 tax both on initial application and renewal.	January 1, 2018	Possible fiscal impact
6	5	Section 206.03	Provides that after the application in proper form has been accepted for filing, the filing fee paid, and the bond accepted and approved, the department shall issue the license	Eliminates "filing fee paid"	January 1, 2018	Conforming change - no fiscal impact
7	6	Section 206.045	Provides that the licensing period under this chapter shall be a calendar year and that the cost of any license issued pursuant to this chapter shall be \$30.	Deletes the language that the cost of any such license issued under this chapter shall be \$30.	January 1, 2018	possible fiscal impact - in conjunction with the other provisions deleting the application specific license tax.

	A	B	C	D	E	F
8	7	Sections 206.405 and 206.406	<p>Section 206.405 reads: Receipt for payment of license tax.—The department shall issue a receipt or certificate evidencing the payment of the license tax. Said receipt or certificate shall be posted on display and be so kept at all times open to the public view at the place of business for which same is issued.</p> <p>Section 206.406 reads: Disposition of license tax funds.—All moneys derived from the license tax pursuant to ss. 206.02, 206.021, 206.022, and 206.404, shall be paid into the State Treasury to the credit of the General Revenue Fund</p>	Repeals both section	January 1, 2018	No separate fiscal impact as repealed sections specify administration and distribution of the license tax repealed in other sections of this proposed legislation. Included in analysis in the event the bill is amended to remove other sections and this section remains this section would repeal the direction to deposit the revenues to General Revenue.
9	8	Section 206.41(5)(c)	Directs the department to deduct \$2 from each refund claim for under subsection (4) of section 206.41	Eliminates the \$2 fee	January 1, 2018	Possible fiscal impact
10	9	Section 206.9943 (3)	Requires annual license renewal for Pollutant Tax License and establishes a fee of \$30 for original application or renewal	Eliminates the \$30 fee	January 1, 2018	Possible fiscal impact
11	10	Section 206.9952(9)	Provides for a license application fee of \$5 for license as a natural gas fuel retailer. Requires the license to be renewed annually by submitting a reapplication and the license fee to the department. The license fee shall be paid to the department for deposit into the General Revenue fund.	Eliminates the \$5 fee and also repeals the language directing the deposit of the license fee revenue.	January 1, 2018	Possible fiscal impact
12	11	Section 206.9865(3)	requires that an application for Aviation fuel tax license to be renewed annually and requires a \$30 fee for application or renewal	Eliminates the \$30 fee	January 1, 2018	Possible fiscal impact
13	12	Subsections (3), (4) and (7) of section 212.0515	<p>Current law requires the affixation of a notice on all vending machines selling food and beverage. Certain language is required as part of the notice stating the requirement to post the notice and offering a cash reward for the reporting of machines that do not display the required notice.</p> <p>Further specifies that upon a determination that a violation has occurred, the department shall pay the informant a reward of up to 10% of previously unpaid taxes recovered as a result of the information provided.</p> <p>Further provides for a penalty of \$250 on the operator of the machine who fails to properly obtain and display the required notice. Provides that the department may establish a schedule for phasing in the requirement that existing notices be replaced with revised notices displayed on vending machines.</p>	Eliminates the required notice on food and beverage vending machines. Eliminates the rewards provision. Eliminates the \$250 penalty for failure to obtain and properly display the notice. Eliminates the provision regarding the phase in period for replacement notices.	January 1, 2018	Possible fiscal impact
14	13	Section 212.0596(7)	provides for a waiver of registration and registration fees for certain taxpayers who but for their mail order purchases would not be required to remit sales and use tax directly to the department	strikes the language regarding waiver of registration fees	January 1, 2018	Conforming change - no fiscal impact

	A	B	C	D	E	F
15	14	Section 212.18(3)	Requires a fee of \$5 for registering with the department as a dealer or to engage in transient rental or commercial rental activity . Specifies the fee is not required to accompany an application to engage in mail order sales. Provides the department may waive the registration fee for application for those applications submitted through the department's Internet registration process. further specifies that a person who engages in activities that require registration but fails or refuses to do so is also subject to a \$100 registration fee in lieu of the \$5 fee. provides the department may waive the increase in the fee if certain conditions are met.	Eliminates the \$5 fee. Strikes language specifying the fee is not required for mail order sales or may be waived for those registering through the internet. Also strikes language with respect to the \$100 fee that states it is in lieu of the \$5 fee.	January 1, 2018	Possible fiscal impact
16	15	Section 336.021(5)	Provides that for ninth cent fuel tax levies, those levies of the tax that were in effect on July 1, 2002, and which expire on August 31 of any year may be re-imposed at the current authorized rate to be effective September 1 of the year of expiration.	adds new language clarifying that the imposition of the tax is levied before July	Upon becoming a law	No fiscal Impact
17	16	Subsections (1) and (5) of section 336.025	Provides with respect to the local option 1-6 fuel tax and the 1-5 local fuel tax those levies of the tax that were in effect on July 1, 2002, and which expire on August 31 of any year may be re-imposed at the current authorized rate to be effective September 1 of the year of expiration. Specifies that a decision to rescind a tax may not take effect on any date other than December 31.	adds new language clarifying that the imposition of the tax is levied before July 1. Adds new language clarifying that a decision to rescind a tax may not take effect on any date other than December 31 regardless of when the original imposition was made.	Upon becoming a law	No fiscal Impact
18	17	Section 376.70 (2)	Provides with respect to registration for gross receipts tax for drycleaning facilities that the fee for registration is \$30. The owner or operator of the facility shall pay the registration fee to the Department of Revenue. The department may waive the registration fee for applications submitted through the department's Internet registration process.	deletes the requirement for a \$30 fee. Deletes the language related to the payment and possible waiver of the fee.	January 1, 2018	Possible fiscal impact
19	18	Section 376.71	Provides that the registration fee and gross receipts tax on drycleaners does not apply to uniform rental companies or linen supply companies.	strikes the language regarding registration fees	Upon becoming a law	Conforming change - no fiscal impact
20	19	Section 376.75 (2)	Establishes a \$30 registration fee for those engaged in the production or importation of perchloroethylene.	Eliminates the registration fee	Upon becoming a law	Possible fiscal impact
21	20	Section 443.131(1)	Provides that employers of employees performing domestic services may report wages and pay contributions annually, with a due date of January 1 and a delinquency date of February 1.	Revises the due date for employers of employees providing domestic services to be no later than January 31 unless the 31st is a Saturday, Sunday or holiday in which event the due date will be the next day that is not a Saturday, Sunday or holiday. Strikes the language providing the delinquency date is February 1. further provides that holidays are those dates designated by Sections 110.117(1) and (2), F.S., and any other day that the offices of the United States Postal Service are closed.	Upon becoming a law	No fiscal Impact

	A	B	C	D	E	F
	21		<p>Provides that, for an annual administrative fee not to exceed \$5, a contributing employer may pay its quarterly contributions due for wages paid in the first three quarters of each year in equal installments if those contributions are paid as follows:</p> <ol style="list-style-type: none"> 1. For contributions due for wages paid in the first quarter of each year, one-fourth of the contributions due must be paid on or before April 30, one-fourth must be paid on or before July 31, one-fourth must be paid on or before October 31, and one-fourth must be paid on or before December 31. 2. In addition to the payments specified in subparagraph 1., for contributions due for wages paid in the second quarter of each year, one-third of the contributions due must be paid on or before July 31, one-third must be paid on or before October 31, and one-third must be paid on or before December 31. 3. In addition to the payments specified in subparagraphs 1. and 2., for contributions due for wages paid in the third quarter of each year, one-half of the contributions due must be paid on or before October 31, and one-half must be paid on or before December 31. 			
22		Section 443.141(1)(d)		Adds new subparagraph 4. to read: In the event that any of the due dates listed in this paragraph is a Saturday, Sunday, or holiday, the due date will be the next day that is not a Saturday, Sunday, or holiday. Holidays are those dates designated by Sections 110.117(1) and 2, F.S., and any other day that the offices of the United States Postal Service are closed	Upon becoming a law	No fiscal impact
	22		<p>Current law:</p> <p>(2)(a) An employer who is required by law to file an Employers Quarterly Report (UCT-6) by approved electronic means, but who files the report by a means other than approved electronic means, is liable for a penalty of \$50 for that report and \$1 for each employee. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance. An employer who fails to remit contributions or reimbursements by approved electronic means as required by law is liable for a penalty of \$50 for each remittance submitted by a means other than approved electronic means. This penalty is in addition to any other penalty provided by this chapter.</p> <p>(b) A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year, but who fails to file an Employers Quarterly Report (UCT-6) for each calendar quarter in the current calendar year by approved electronic means, is liable for a penalty of \$50 for that report and \$1 for each employee. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.</p>			
23		Section 443.163		Created a new subsection (5) to read: (5) The tax collection service provider may waive the penalty imposed by this section if a written request for waiver is filed that establishes that imposition would be inequitable. Examples of inequity include, but are not limited to, situations where the failure to e-file was caused by one of the following factors: (a) Death or serious illness of the person responsible for the preparation and filing of the report. (b) Destruction of the business records by fire or other casualty. (c) Unscheduled and unavoidable computer down time.	Upon becoming a law	No fiscal impact

	A	B	C	D	E	F
24		Section 22 (continued)	<p>(3) The tax collection service provider may waive the requirement to file an Employers Quarterly Report (UCT-6) by electronic means for employers that are unable to comply despite good faith efforts or due to circumstances beyond the employer's reasonable control.</p> <p>(a) As prescribed by the Department of Economic Opportunity or its tax collection service provider, grounds for approving the waiver include, but are not limited to, circumstances in which the employer does not:</p> <ol style="list-style-type: none"> 1. Currently file information or data electronically with any business or government agency; or 2. Have a compatible computer that meets or exceeds the standards prescribed by the department or its tax collection service provider. <p>(b) The tax collection service provider shall accept other reasons for requesting a waiver from the requirement to submit the Employers Quarterly Report (UCT-6) by electronic means, including, but not limited to:</p> <ol style="list-style-type: none"> 1. That the employer needs additional time to program his or her computer; 2. That complying with this requirement causes the employer financial hardship; or 3. That complying with this requirement conflicts with the employer's business procedures. 			
25		Section 22 (continued)	<p>(c) The department or the state agency providing reemployment assistance tax collection services may establish by rule the length of time a waiver is valid and may determine whether subsequent waivers will be authorized, based on this subsection.</p> <p>(4) As used in this section, the term "electronic means" includes, but is not limited to, electronic data interchange; electronic funds transfer; and use of the Internet, telephone, or other technology specified by the Department of Economic Opportunity or its tax collection service provider.</p>			
26	23	Section 733.2121(3)(e)	Provides that if the Department of Revenue has not previously been served with a copy of the notice to creditors, then service of the inventory on the Department of Revenue shall be the equivalent of service of a copy of the notice to creditors.	Strikes the current law provision. Creates a new paragraph (e) to read: The personal representative shall only serve a notice of creditors to the department of Revenue when the Department of Revenue is determined to be a creditor under (a).	Upon becoming a law	No fiscal impact
27	24	Effective date	N/A		Except as otherwise expressly provided in this act, this act shall take effect upon becoming a law.	No fiscal impact

	A	B	C	D	E	F	G	H	I
1	Fuel Related Fees (Sections 2, 3, 4, 6, 7,8,9,10,11 of proposed language)			Collections					
2	Statutory Reference		Fee Amount	2011-12	2012-13	2013-14	2014-15	2015-16	
3	206.9931(1) & 206.02	Pollutants Tax	\$30	\$9,000	\$9,330	\$10,170	\$11,010	\$11,580	
4	206.9952(9)	Fuel Tax - Retailer of Natural Gas	\$5	\$0	\$0	\$870	\$1,130	\$1,260	
5	206.9865 (3)	Fuel Tax - Air Carrier	\$30	\$780	\$840	\$870	\$930	\$990	
6	206.02(2)(c)	Fuel Tax - Terminal Supplier	\$30	\$1,530	\$1,770	\$2,070	\$2,430	\$2,700	
7	206.02(3)(c) & 206.02(4)(c)	Fuel Tax - Wholesaler	\$30	\$7,500	\$7,980	\$8,340	\$8,880	\$9,300	
8	206.02(3)(c)	Fuel Tax - Blender/Retailer Alt Fuels	\$30	\$60	\$60	\$60	\$90	\$90	
9	206.022(2)	Fuel Tax - Terminal Operator	\$30	\$690	\$690	\$810	\$840	\$990	
10	206.021(3)	Fuel Tax - Petroleum Carrier	\$30	\$6,630	\$6,870	\$7,290	\$7,860	\$8,490	
11	206.02(3)(c)	Fuel Tax - Exporter	\$30	\$2,610	\$2,850	\$2,940	\$3,240	\$3,570	
12				\$28,800	\$30,390	\$33,420	\$36,410	\$38,970	
13		Less: Pollutants (Renewal)	\$30	\$6,630	\$6,870	\$7,500	\$8,130	\$8,550	
14		Total		\$22,170	\$23,520	\$25,920	\$28,280	\$30,420	
15		Growth			6.09%	10.20%	9.10%	7.57%	
16									
17		\$2 fee withheld from Fuel Refunds		2011-12	2012-13	2013-14	2014-15	2015-16	
18		Collections		\$2,950	\$2,192	\$2,544	\$2,126	\$2,020	
19		Growth			-25.7%	16.1%	-16.4%	-5.0%	
20									
21									
22		Forecast - Fuel License Application	Growth Rate	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
23		High (2013-14 Growth rate)	10.20%	\$33,523	\$36,942	\$40,710	\$44,863	\$49,439	\$54,481
24		Middle (4 year Average Growth rate)	8.24%	\$32,927	\$35,640	\$38,576	\$41,755	\$45,196	\$48,920
25		Low (2012-13 Growth Rate)	6.09%	\$32,273	\$34,238	\$36,323	\$38,535	\$40,882	\$43,372
26									
27		Forecast - \$2 Fee		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
28		High (2011-12 amount)		\$2,950	\$2,950	\$2,950	\$2,950	\$2,950	\$2,950
29		Middle (2013-14 amount)		\$2,544	\$2,544	\$2,544	\$2,544	\$2,544	\$2,544
30		Low (2015-16 amount)		\$2,020	\$2,020	\$2,020	\$2,020	\$2,020	\$2,020
31									
32									
33	Sales Tax Registration Fees	Section 14 of Proposed Legislation)							
34									
35		Forecast - \$5 Sales Tax Registration Fee		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
36		High (2014-15 amount)		\$163,925	\$163,925	\$163,925	\$163,925	\$163,925	\$163,925
37		Middle (5 year average amount)		\$138,002	\$138,002	\$138,002	\$138,002	\$138,002	\$138,002
38		Low (2013-14 amount)		\$121,878	\$121,878	\$121,878	\$121,878	\$121,878	\$121,878
39									
40	Drycleaning and Perchloroethylene	\$30 registration fee							
41				2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
42		High (2014-15 amount)		Insignificant	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant
43		Middle (5 year average amount)		Insignificant	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant
44		Low (2013-14 amount)		Insignificant	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant
45									
46									
47	Total Impact		Cash 2017-18	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
48		High	\$81,963	\$197,448	\$200,867	\$204,635	\$208,788	\$213,364	\$218,406
49		Middle	\$69,001	\$170,929	\$173,642	\$176,578	\$179,757	\$183,198	\$186,922
50		Low	\$60,939	\$154,151	\$156,116	\$158,201	\$160,413	\$162,760	\$165,250