

## REVENUE ESTIMATING CONFERENCE

**Tax:** Highway Safety Fees

**Issue:** Red Light Camera Repeal

**Bill Number(s):** HB 6007 and SB 178

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** Representative Avila and Senator Artiles

**Month/Year Impact Begins:** 7/1/2020

**Date of Analysis:** 1/27/2017

### Section 1: Narrative

#### a. Current Law:

Subsections (87) and (35) of section 316.003, F.S., defines "traffic infraction detector" and "local hearing officer". Subsection (8) of section 316.008, section 316.0083, and section 316.00831, F.S., provides for the administration of the Mark Wandall Traffic Safety Program (installation and use of traffic detector devices; authorization of the Department of Highway Safety and Motor Vehicles, counties or municipalities to use detectors; and the distribution of penalties). Section 316.07456, F.S., provides for transitional implementation of detectors. Section 316.0776, F.S., provides for the installation of traffic infraction detectors. Subsection (3) of section 318.15, F.S. relates to failure to comply with a civil penalty. Section 321.50, F.S. provides the authorization to use traffic infraction detectors. Subsection (5) section 28.37; subsection (54) of 316.003; paragraph (b) of subsection (2) of section 316.545; paragraph (a) of subsection (2) of section 316.613; paragraph (b) of subsection (1) and paragraph (a) of subsection (5) of section 316.640; paragraphs (a) and (c) of subsection (3) of section 316.50; section 318.121; subsection (2) of section 318.14; subsections (15) and (22) of section 318.18; subsection (8) of section 320.03; paragraph (d) of subsection (3) of section 322.27; and subsection (1) of section 655.960, F.S. provides the distribution of proceeds, enforcement by traffic infraction enforcement officers, procedures for disposition of citations, preemption of additional fees or surcharges, compliance, and penalties.

#### b. Proposed Change:

SB 178/HB 6007 would repeal provisions in the above mentioned statutes relating to installation and use of traffic infraction detectors to enforce specified provisions when drivers fail to stop at a traffic signal, provisions that authorize DHSMV, county, or municipalities to use detectors, and provisions for distribution of penalties collected for specific violations.

### Section 2: Description of Data and Sources

December 1, 2016 HSMV REC revenue and transactions forecast through FY 2021-22

Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs, and Fines effective July 2016

Telephone interview with RLC vendor

### Section 3: Methodology (Include Assumptions and Attach Details)

The repeal of these provisions results in a loss of direct RLC revenue and the subsequent UTC revenue. The loss of the direct RLC revenue to General Revenue and other state trust funds is based on the December 1, 2016 HSMV REC RLC forecast. The REC forecast is used to estimate the loss of these direct RLC revenue to local governments (based on their portion of the \$158 fine). The loss of the UTC revenue is also derived from the same forecast by applying the fees from the Clerks' Distribution Schedule to the number of forecasted transactions remitted by the Clerks of Court. There may also be an assumed program reduction prior to the law's effective date due to local governments deciding not to renew their programs in response to the law change. Note that there is some disagreement related to whether a local government can end its contract immediately upon passage of this bill or if the local government is required to wait until its' contract is in the renewal period. For this analysis, it is assumed that local governments will only end their RLC programs at the conclusion of current contracts with their vendors. Local government's renewal dates for FY 2016-17 through FY 2019-20 was obtained from a RLC vendor. This data and the state portion of RLC fines remitted to the Department of Revenue from local governments by jurisdiction was used to calculate a 12% possible reduction for FY 2017-18, a 28% possible reduction for FY 2018-19, and a 41% possible reduction for FY 2019-20. The low scenario assumes no change to the program until the law's effective date. The middle scenario assumes half of the local governments up for renewal decide not to renew their RLC program. The high scenario assumes all local governments up for renewal decide not to renew their RLC program. The FY 2020-21 cash amounts are adjusted for 60 days to pay after notification of violation, with the middle and high scenarios further adjusted for the program reduction noted above. (See attached)

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Highway Safety Fees

**Issue:** Red Light Camera Repeal

**Bill Number(s):** HB 6007 and SB 178

**Section 4: Proposed Fiscal Impact (millions)**

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(7.5)	(62.6)	(3.8)	(62.6)	0.0	(62.6)
2018-19	(17.8)	(63.6)	(8.9)	(63.6)	0.0	(63.6)
2019-20	(26.5)	(64.6)	(13.2)	(64.6)	0.0	(64.6)
2020-21	(59.1)	(65.6)	(56.9)	(65.6)	(54.6)	(65.6)
2021-22	(66.5)	(66.5)	(66.5)	(66.5)	(66.5)	(66.5)

TRUST	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(1.4)	(12.0)	(0.7)	(12.0)	0.0	(12.0)
2018-19	(3.4)	(12.2)	(1.7)	(12.2)	0.0	(12.2)
2019-20	(5.1)	(12.4)	(2.5)	(12.4)	0.0	(12.4)
2020-21	(11.3)	(12.5)	(10.9)	(12.5)	(10.5)	(12.5)
2021-22	(12.7)	(12.7)	(12.7)	(12.7)	(12.7)	(12.7)

LOCAL	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(8.7)	(72.6)	(4.4)	(72.6)	0.0	(72.6)
2018-19	(20.7)	(73.8)	(10.3)	(73.8)	0.0	(73.8)
2019-20	(30.7)	(75.0)	(15.4)	(75.0)	0.0	(75.0)
2020-21	(68.6)	(76.1)	(66.0)	(76.1)	(63.4)	(76.1)
2021-22	(77.1)	(77.1)	(77.1)	(77.1)	(77.1)	(77.1)

**List of affected Trust Funds:**

- General Revenue Fund
- Department of Health Emergency Medical Services Trust Fund
- Brain & Spinal Cord Injury Trust Fund
- State Courts Revenue Trust Fund
- State Attorneys Revenue Trust Fund
- Public Defenders Revenue Trust Fund
- State Radio Systems Trust Fund

**Section 5: Consensus Estimate (Adopted: 1/27/2017) The Conference averaged the middle and low estimate.**

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(1.9)	(62.6)	(0.4)	(12.0)	(2.2)	(72.6)	(4.5)	(147.2)
2018-19	(4.5)	(63.6)	(0.9)	(12.2)	(5.2)	(73.8)	(10.6)	(149.6)
2019-20	(6.6)	(64.6)	(1.3)	(12.4)	(7.7)	(75.0)	(15.6)	(152.0)
2020-21	(55.8)	(65.6)	(10.7)	(12.5)	(64.7)	(76.1)	(131.2)	(154.2)
2021-22	(66.5)	(66.5)	(12.7)	(12.7)	(77.1)	(77.1)	(156.3)	(156.3)

## Current Law

### RLC Revenue (12/01/2016 HSMV REC)

	2017-18	2018-19	2019-20	2020-21	2021-22
Remitted by Local Gov. to DOR	60.1	61.0	62.0	62.9	63.8
Remitted by Clerks of Court to DOR (LEO)	10.3	10.5	10.6	10.8	11.0
Total	70.4	71.5	72.7	73.8	74.8
RLC Transactions					
Remitted by Local Gov. to DOR	723,788	735,369	747,134	758,341	768,958
Remitted by Clerks of Court to DOR (LEO)	124,292	126,280	128,301	130,225	132,049
Total	848,080	861,649	875,435	888,566	901,007
GR	59.4	60.3	61.3	62.2	63.1
TRUST	11.0	11.2	11.4	11.6	11.7
LOCAL	63.6	64.6	65.7	66.6	67.6
Subtotal	134.0	136.1	138.3	140.4	142.4

### UTC Add-on

GR	2.2	2.2	2.2	2.3	2.3
TRUST	2.0	2.0	2.1	2.1	2.1
LOCAL	9.0	9.2	9.3	9.4	9.6
Subtotal	13.2	13.4	13.6	13.8	14.0

### RLC and UTC Total

GR	61.5	62.5	63.5	64.5	65.4
TRUST	13.0	13.2	13.4	13.6	13.8
LOCAL	72.6	73.8	75.0	76.1	77.1
Subtotal	147.2	149.5	151.9	154.2	156.4
GR (w/ SVC CHG)	62.6	63.6	64.6	65.6	66.5
TRUST (w/ SVC CHG)	12.0	12.2	12.4	12.5	12.7
LOCAL	72.6	73.8	75.0	76.1	77.1
TOTAL	147.2	149.5	151.9	154.2	156.4

## REVENUE ESTIMATING CONFERENCE

**Tax:** Other Taxes and Fees

**Issue:** State Park Fees for Adoptive and Foster Families

**Bill Number(s):** SB64/HB185

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** Senator Bean/Representative Lee

**Month/Year Impact Begins:** July 1, 2017

**Date of Analysis:** 01/24/2017

### Section 1: Narrative

- a. Current Law:** Currently, statute provides for discounts on state park entrance fees and use of certain facilities at state parks. Sales and Use Tax is collected on the fees. The current discounts for state park fees are as follows:
- Section 258.016, F.S. allows Florida residents aged 65 and older, as well as Florida residents with 100 percent disability to receive half (50 percent) off the base fee for camping at Florida State Parks.
  - Section 258.0145, F.S. allows the following discounts for those who present written documentation satisfactory to the Division of State Parks, Department of Environmental Protection, which evidences their eligibility for the discounts:
    - Active duty members and honorably discharged veterans of the United States Armed Forces, National Guard, or Reserve shall receive a 25% discount on annual entrance passes.
    - Honorably discharged veterans who have service-connected disabilities shall receive lifetime family annual entrance passes at no charge.
    - Surviving spouses and parents of deceased members of the United States Armed Forces, National Guard, or Reserve who have fallen in combat shall receive lifetime family annual entrance passes at no charge.
    - The surviving spouse and parents of a law enforcement officer, as defined in s. 943.10(1), or a firefighter, as defined in s. 633.102, who has died in the line of duty shall receive lifetime family annual entrance passes at no charge.
- b. Proposed Change:** This bill provides for a formal process for foster families operating under s. 409.175, F.S., and adoptive families who adopt a special needs child within the Florida welfare system as defined in s.409.166(2)(a), F.S., to receive family annual entrance passes and a 50% discount on campsite fees at state parks.

### Section 2: Description of Data and Sources

DCF data on foster and adoptive families

Florida State Parks fee data

BEBR – December 2015, Household Size

Outdoorfoundation.org – 2014 American Camper Report

### Section 3: Methodology (Include Assumptions and Attach Details)

The Department of Children and Families (DCF) and the Division of State Parks have partnered since May 2013 to provide free entry day passes (F.A.C. 62D-2.014) to foster families. They have provided the discount to adoptive families in the past as well. The analysis assumes that the impact to the State Park TF and Sales Tax would come from these adoptive and foster families who currently have annual family passes or camp at a state park and will no longer have to pay for them. It is possible there is no impact from this bill if DEP could offer these discounts administratively.

As of December 2016, there are 5,064 foster homes licensed under s.409.175, F.S. As fosters families are already provided free day passes, it is assumed that those who paid for family annual passes is zero to insignificant. DCF provided data that as of November 2016, there are approximately 40,000 individuals that qualify for an adoption subsidy payment FY 16-17 (30,728 in FY 11-12). In FY 14-15, there were approximately 37,000 annual passes sold. In April 2015, there was an estimated 7,800,000 total households in Florida, meaning 0.5% of households had an annual pass. The family annual pass is \$120. Campsite fees vary from \$16 to \$42 a night depending on the park. A three-day camping trip to a Florida State Parks costs an average of \$75 per DEP. In 2013, 13% of all Americans over the age of 6 camped annually (excludes RV Camping). 64% stayed 1-2 nights when tent camping, 27% stayed 3-4 nights, 5% 5-6 nights and 4%, 7+ nights.

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Other Taxes and Fees

**Issue:** State Park Fees for Adoptive and Foster Families

**Bill Number(s):** SB64/HB185

**Section 4: Proposed Fiscal Impact**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	\$(0.8m)	\$(0.8m)	\$(0.3m)	\$(0.3m)	\$(0.1m)	\$(0.1m)
2018-19	\$(0.8m)	\$(0.8m)	\$(0.4m)	\$(0.4m)	\$(0.1m)	\$(0.1m)
2019-20	\$(0.9m)	\$(0.9m)	\$(0.4m)	\$(0.4m)	\$(0.1m)	\$(0.1m)
2020-21	\$(0.9m)	\$(0.9m)	\$(0.4m)	\$(0.4m)	\$(0.1m)	\$(0.1m)
2021-22	\$(1.0m)	\$(1.0m)	\$(0.4m)	\$(0.4m)	\$(0.1m)	\$(0.1m)

**List of affected Trust Funds:** State Park Trust Fund, Sales and Use Tax, GR Service Charge

**Section 5: Consensus Estimate (Adopted: 01/27/2017): The Conference adopted an average of the middle and low estimate.**

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

FY 2016-17	High	Middle	Low
Foster Families under s. 409.175, F.S. who currently have annual passes (5064 * 10%, 5%, 0.5%)	506	253	25
Adoptive Families under s. 409.166(2)(a) - by child 39,966 converted to households (1, 1.5, 2)	39,966	26,644	19,983
% of these families who have an annual pass (10%, 5%, 0.5%)	3,997	1,332	100
Family Pass Impact (\$120)	\$ 540,360	\$ 190,248	\$ 15,028
Campsite Fee 50% Discount @ \$25 a night ( 3 nights, 2.5, 1.5)	\$ 37.50	\$ 31.25	\$ 18.75
Adoptive and Foster Families who currently camp annually (13%, 9%, 5%)	5,854	4,053	2,252
Camping Discount Impact	\$ 219,521	\$ 126,647	\$ 42,216
Total Impact 16-17	\$ 759,881	\$ 316,895	\$ 57,244
Average annual growth rate adoptive families 5.4%			
Total Impact 17-18	\$ 800,915	\$ 334,007	\$ 60,335
Total Impact 18-19	\$ 844,164	\$ 352,044	\$ 63,593
Total Impact 19-20	\$ 889,749	\$ 371,054	\$ 67,027
Total Impact 20-21	\$ 937,796	\$ 391,091	\$ 70,647
Total Impact 21-22	\$ 988,437	\$ 412,210	\$ 74,461

## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Annual Sales Tax Holiday for Veterans, Veteran's Day, Nov 11

**Bill Number(s):** Proposed Language

**Entire Bill**

**Partial Bill:**

**Sponsor(s):**

**Month/Year Impact Begins:** The effective date of the bill is July 1, 2017. The holiday is a recurring annual holiday that would begin in November 2017.

**Date of Analysis:** January 27, 2017

### Section 1: Narrative

- a. Current Law:** Under current law in Ch. 212, all of the items listed in the bill are subject to the 6% Sales and Use Tax when purchased.
- b. Proposed Change:** The bill provides an exemption from sales tax for veterans purchasing clothing with a sales price of \$60 or less on November 11, Veteran's Day, of each year beginning in 2017. Clothing is defined as "any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs [and] all footwear, excluding skis, swim fins, roller blades, and skates."

The bill allows a retailer to "opt out" of the sales tax holiday if "less than five percent of the retailer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt" under the bill. If the qualifying retailer chooses not to participate in the tax holiday, the retailer must notify the Department of Revenue in writing and post a copy of that notice in a prominent location at the place of business.

A veteran is defined to be any "person who served in the active military, naval, or air service who was honorably discharged or released or who later received an upgraded honorable discharge or release. To be eligible for the sales tax holiday, a veteran must show proof of military status at the time he or she purchases the eligible items." The bill provides examples of types of documents that may be used as proof of military status, including the DD Form 2, DD Form 2765, DD Form 214, veteran identification card, or valid driver license containing the word "veteran."

### Section 2: Description of Data and Sources

- Veteran Population Data from U.S. Census Bureau, American Community Surveys (2009-2015)
- Military Retiree Data from U.S. Department of Defense, Office of the Actuary, Statistical Reports on the Military Retirement System (2009-2015)
- Florida Median Income for Veterans from U.S. Census Bureau, American Community Survey (2015)
- US Bureau of Labor Statistics, Consumer Expenditure Survey (2015): Shares of average annual expenditures
- Demographic Estimating Conference (Nov 2016): Florida Population Growth

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

Total Number of Veterans: The 2015 American Community Survey estimates the total number of veterans in Florida. The 2015 population level is maintained for each year of the analysis.

Purchases at Military Stores: An adjustment is made to reflect an assumed percentage of tax-free expenditures at military stores = 15 percent. Approximately 24 percent of veterans reside in a county that has a military exchange store.

Out-of-State Veterans: An adjustment is made to factor in veterans who may be visiting the state or coming from bordering states to shop on the tax-free holiday. Using the adjustment for the November – December sales tax holiday for veterans (= 15,000), a number of veterans per day is derived = 246.

Number of Veterans Purchasing Tax-Exempt Items: Assumptions are made on the percentage of veterans who will make tax-exempt purchases on the tax-free holiday. The assumed percentages are High = 40 percent; Middle = 30 percent; and Low = 20 percent.

Amount Spent per Veteran: Assumptions are made on how much each veteran would spend on tax-exempt items on the tax-free holiday (High = \$52; Middle = \$24; Low = \$12). These amounts were determined by reviewing the 2015 median veteran income (\$35,896) and the 2015 Consumer Expenditures Survey. These data sources were used to calculate an average amount spent

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Sales and Use Tax

**Issue:** Annual Sales Tax Holiday for Veterans, Veteran’s Day, Nov 11

**Bill Number(s):** Proposed Language

annually for apparel. Based on the \$60/item maximum, it is assumed that 60% (\$625) of the estimated \$1,041 annual expenditures would be for those items qualifying for the tax exemption. Based on the annual amount, expenditures would be approximately \$52/month or approximately \$12/week if spread evenly throughout 12 months/52 weeks of the year. For the high estimate, it is assumed a veteran would spend \$52, or 1 month of expenditures on the tax-free holiday. For the middle estimate, it is assumed expenditures would be \$24, or 2 weeks of expenditures. For the low estimate, it is assumed expenditures would be \$12, or 1 week of expenditures. It is assumed the expenditure level would remain constant in subsequent years.

Behavioral Factor: In the back-to-school sales tax holiday, a behavioral factor of 1.5 is used to account for additional purchases made because of the holiday; the same factor of 1.5 is used for this analysis.

**Section 4: Proposed Fiscal Impact**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(2.3)	(2.3)	(0.8)	(0.8)	(0.3)	(0.3)
2018-19	(2.3)	(2.3)	(0.8)	(0.8)	(0.3)	(0.3)
2019-20	(2.3)	(2.3)	(0.8)	(0.8)	(0.3)	(0.3)
2020-21	(2.3)	(2.3)	(0.8)	(0.8)	(0.3)	(0.3)
2021-22	(2.3)	(2.3)	(0.8)	(0.8)	(0.3)	(0.3)

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

**Section 5: Consensus Estimate (Adopted: 01/27/2017): The Conference adopted an average of the high and the middle estimate.**

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(1.4)	(1.4)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2018-19	(1.4)	(1.4)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2019-20	(1.4)	(1.4)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2020-21	(1.4)	(1.4)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2021-22	(1.4)	(1.4)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(0.2)	(0.2)	(0.3)	(0.3)	(1.7)	(1.7)
2018-19	(0.2)	(0.2)	(0.3)	(0.3)	(1.7)	(1.7)
2019-20	(0.2)	(0.2)	(0.3)	(0.3)	(1.7)	(1.7)
2020-21	(0.2)	(0.2)	(0.3)	(0.3)	(1.7)	(1.7)
2021-22	(0.2)	(0.2)	(0.3)	(0.3)	(1.7)	(1.7)



**Proposed Language**  
**ANNUAL SALES TAX HOLIDAY - VETERAN'S DAY, CLOTHING \$60 OR LESS**

**Nov 11**

<b>2017-18</b>	<b><u>ADOPTED</u></b>	<b><u>High</u></b>	<b><u>Middle</u></b>	<b><u>Low</u></b>
1 Total Number of Veterans Residing in Florida (2015 Veteran Pop Level)	1,460,919	1,460,919	1,460,919	1,460,919
2 Adjustment for Purchases at Military Stores (15%)	-219,138	-219,138	-219,138	-219,138
3 Adjustment for Neighboring States/Visiting Veterans During Holiday Period	246	246	246	246
4 Total Estimated Number of Veterans in Florida During Holiday Period	1,242,027	1,242,027	1,242,027	1,242,027
5 Estimated Number Purchasing Tax-Exempt Items (40% / 30% / 20%)	434,709	496,811	372,608	248,405
6 Estimated Amount Spent on Tax-Exempt Items (1 Month / 2 Weeks / 1 Week)	38	52	24	12
7 Total Exempt Sales	16,518,942	25,834,172	8,942,592	2,980,860
8 Sales Tax (6.0%)	991,137	1,550,050	536,556	178,852
9 Behavioral Factor	1.50	1.50	1.50	1.50
<b>10 Total Fiscal Impact</b>	<b>(1.5)</b>	<b>(2.3)</b>	<b>(0.8)</b>	<b>(0.3)</b>
<b>2018-19</b>	<b><u>ADOPTED</u></b>	<b><u>High</u></b>	<b><u>Middle</u></b>	<b><u>Low</u></b>
11 Total Number of Veterans Residing in Florida (2015 Veteran Pop Level)	1,460,919	1,460,919	1,460,919	1,460,919
12 Adjustment for Purchases at Military Stores (15%)	-219,138	-219,138	-219,138	-219,138
13 Adjustment for Neighboring States/Visiting Veterans During Holiday Period	246	246	246	246
14 Total Estimated Number of Veterans in Florida During Holiday Period	1,242,027	1,242,027	1,242,027	1,242,027
15 Estimated Number Purchasing Tax-Exempt Items (40% / 30% / 20%)	434,709	496,811	372,608	248,405
16 Estimated Amount Spent on Tax-Exempt Items (1 Month / 2 Weeks / 1 Week)	38	52	24	12
17 Total Exempt Sales	16,518,942	25,834,172	8,942,592	2,980,860
18 Sales Tax (6.0%)	991,137	1,550,050	536,556	178,852
19 Behavioral Factor	1.50	1.50	1.50	1.50
<b>20 Total Fiscal Impact</b>	<b>(1.5)</b>	<b>(2.3)</b>	<b>(0.8)</b>	<b>(0.3)</b>

**Proposed Language**  
**ANNUAL SALES TAX HOLIDAY - VETERAN'S DAY, CLOTHING \$60 OR LESS**

**Nov 11**

<b>2019-20</b>	<b><u>ADOPTED</u></b>	<b><u>High</u></b>	<b><u>Middle</u></b>	<b><u>Low</u></b>
21 Total Number of Veterans Residing in Florida (2015 Veteran Pop Level)	1,460,919	1,460,919	1,460,919	1,460,919
22 Adjustment for Purchases at Military Stores (15%)	-219,138	-219,138	-219,138	-219,138
23 Adjustment for Neighboring States/Visiting Veterans During Holiday Period	246	246	246	246
24 Total Estimated Number of Veterans in Florida During Holiday Period	1,242,027	1,242,027	1,242,027	1,242,027
25 Estimated Number Purchasing Tax-Exempt Items (40% / 30% / 20%)	434,709	496,811	372,608	248,405
26 Estimated Amount Spent on Tax-Exempt Items (1 Month / 2 Weeks / 1 Week)	38	52	24	12
27 Total Exempt Sales	16,518,942	25,834,172	8,942,592	2,980,860
28 Sales Tax (6.0%)	991,137	1,550,050	536,556	178,852
29 Behavioral Factor	1.50	1.50	1.50	1.50
<b>30 Total Fiscal Impact</b>	<b>(1.5)</b>	<b>(2.3)</b>	<b>(0.8)</b>	<b>(0.3)</b>
<b>2020-21</b>	<b><u>ADOPTED</u></b>	<b><u>High</u></b>	<b><u>Middle</u></b>	<b><u>Low</u></b>
31 Total Number of Veterans Residing in Florida (2015 Veteran Pop Level)	1,460,919	1,460,919	1,460,919	1,460,919
32 Adjustment for Purchases at Military Stores (15%)	-219,138	-219,138	-219,138	-219,138
33 Adjustment for Neighboring States/Visiting Veterans During Holiday Period	246	246	246	246
34 Total Estimated Number of Veterans in Florida During Holiday Period	1,242,027	1,242,027	1,242,027	1,242,027
35 Estimated Number Purchasing Tax-Exempt Items (40% / 30% / 20%)	434,709	496,811	372,608	248,405
36 Estimated Amount Spent on Tax-Exempt Items (1 Month / 2 Weeks / 1 Week)	38	52	24	12
37 Total Exempt Sales	16,518,942	25,834,172	8,942,592	2,980,860
38 Sales Tax (6.0%)	991,137	1,550,050	536,556	178,852
39 Behavioral Factor	1.50	1.50	1.50	1.50
<b>40 Total Fiscal Impact</b>	<b>(1.5)</b>	<b>(2.3)</b>	<b>(0.8)</b>	<b>(0.3)</b>

**Proposed Language**  
**ANNUAL SALES TAX HOLIDAY - VETERAN'S DAY, CLOTHING \$60 OR LESS**

**Nov 11**

<b>2021-22</b>	<b><u>ADOPTED</u></b>	<b><u>High</u></b>	<b><u>Middle</u></b>	<b><u>Low</u></b>
41 Total Number of Veterans Residing in Florida (2015 Veteran Pop Level)	1,460,919	1,460,919	1,460,919	1,460,919
42 Adjustment for Purchases at Military Stores (15%)	-219,138	-219,138	-219,138	-219,138
43 Adjustment for Neighboring States/Visiting Veterans During Holiday Period	246	246	246	246
44 Total Estimated Number of Veterans in Florida During Holiday Period	1,242,027	1,242,027	1,242,027	1,242,027
45 Estimated Number Purchasing Tax-Exempt Items (40% / 30% / 20%)	434,709	496,811	372,608	248,405
46 Estimated Amount Spent on Tax-Exempt Items (1 Month / 2 Weeks / 1 Week)	38	52	24	12
47 Total Exempt Sales	16,518,942	25,834,172	8,942,592	2,980,860
48 Sales Tax (6.0%)	991,137	1,550,050	536,556	178,852
49 Behavioral Factor	1.50	1.50	1.50	1.50
50 <b>Total Fiscal Impact</b>	<b>(1.5)</b>	<b>(2.3)</b>	<b>(0.8)</b>	<b>(0.3)</b>