

REVENUE ESTIMATING CONFERENCE

Tax: Article V

Issue: Security Requirements for Tobacco Company's Legal Appeals

Bill Number(s): HB 6011 and SB 100

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Representative Burgess and Senator Steube

Month/Year Impact Begins: 7/1/2017

Date of Analysis: 2/17/2017

Section 1: Narrative

- a. Current Law:** Section 569.23, F.S. defines the term "tobacco settlement agreement" to mean any settlement agreement entered into by the state and one or more cigarette manufacturers in settlement of *State of Florida v. American Tobacco Co.*, No. 95-1466AH (Fla. 15th Cir. Ct.); defines "security" as supersedeas bonds, other surety pursuant to Florida Law, or cash; governs the use of security for judgements during the pendency of appeal including limiting the total cumulative value of all security required to stay the execution of a judgment; specifying that all security must be either posted with or paid into the registry of the clerk of the Florida Supreme Court; provides guidelines for cases having multiple defendants; places recordkeeping and reporting requirements upon the clerk of the Florida Supreme Court; provides rules for payment of judgments; provides procedural requirements for changing the amount of required security; allows the clerk of the Supreme Court to collect fees for cash deposit securities to be deposited into the State Court Revenue Trust Fund; places recordkeeping and reporting requirements upon signatories to a tobacco settlement agreement.
- b. Proposed Change:** Sections 569.23, F.S. is repealed. Appeals by the four major tobacco companies would now be subject to the Florida Rules of Appellate Procedure. Repealing section 569.23, F.S. would subject these appeals to either the requirements for cash bonds per section 28.24(10), F.S. stating that the clerks may collect a percentage of cash deposited as a fee (3% of the first \$500 plus 1.5% of each subsequent \$100) or the requirements for surety bonds per sections 28.24(14) and (19), F.S. providing a \$3.50 fee for validating bonds and a \$8.50 fee for approving bonds.

Section 2: Description of Data and Sources

Staff Analysis for HB 6011 by the Civil Justice and Claims Subcommittee of the House of Representatives, prepared 2/3/2017

Interview with staff from the Office of State Courts Administrator (OSCA)

Interview with staff from the Florida Court Clerks and Comptrollers (FCCC) and Florida Clerks of Court Operating Corporation (FCCOC)

Section 3: Methodology (Include Assumptions and Attach Details)

According to staff from OSCA, there has not been any revenue received by the clerk of the Supreme Court for cash bonds or surety bonds pursuant to 569.23, F.S. in recent history. Thus, there is no impact to state trust funds from this bill. According to staff from the FCCC and FCCOC, there would be a more significant impact to Clerk's revenue if the tobacco companies were to choose a cash bond as security over a surety bond; however, it makes financial sense for the company to elect to use a surety bond. It is assumed that companies will continue to elect surety bonds over cash bonds at the rate which they have been doing so in recent history, rendering impact to local trust funds insignificant.

Section 4: Proposed Fiscal Impact

LOCAL	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			insignificant	insignificant		
2018-19			insignificant	insignificant		
2019-20			insignificant	insignificant		
2020-21			insignificant	insignificant		
2021-22			insignificant	insignificant		

List of affected Trust Funds:

Local Trust Funds

State Court Revenue Trust Fund

REVENUE ESTIMATING CONFERENCE

Tax: Article V

Issue: Security Requirements for Tobacco Company's Legal Appeals

Bill Number(s): HB 6011 and SB 100

Section 5: Consensus Estimate (Adopted: 02/17/2017): The Conference adopted the proposed estimate.

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

REVENUE ESTIMATING CONFERENCE

Tax: Article V Fees

Issue: Discount for attending driver improvement school

Bill Number(s): HB 547 and SB 488

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Representative Grant and Senator Stargel

Month/Year Impact Begins: 7/1/2017

Date of Analysis: 2/17/2017

Section 1: Narrative

- a. Current Law:** Section 318.14(9), F.S., provides any person who does not hold a commercial driver license or commercial learner's permit and who is cited while driving a noncommercial motor vehicle for an infraction under this section other than a violation of s. 316.183(2), s. 316.187, or s. 316.189 when the driver exceeds the posted limit by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in lieu of a court appearance, elect to attend in the location of his or her choice within this state a basic driver improvement course approved by the Department of Highway Safety and Motor Vehicles. In such a case, adjudication must be withheld and points, as provided by s. 322.27, may not be assessed. However, a person may not make an election under this subsection if the person has made an election under this subsection in the preceding 12 months. A person may not make more than five elections within his or her lifetime under this subsection. The requirement for community service under s. 318.18(8) is not waived by a plea of nolo contendere or by the withholding of adjudication of guilt by a court. If a person makes an election to attend a basic driver improvement course under this subsection, 18 percent of the civil penalty imposed under s. 318.18(3) shall be deposited in the State Courts Revenue Trust Fund; however, that portion is not revenue for purposes of s. 28.36 and may not be used in establishing the budget of the clerk of the court under that section or s. 28.35.
- b. Proposed Change:** The bill would no longer have the 18% distributed into the State Court Revenue Trust Fund. That 18% would now be used to reduce the amount of the civil penalty imposed by s. 318.18(3), F.S.

Section 2: Description of Data and Sources

11/16/2016 Article V REC results

Section 3: Methodology (Include Assumptions and Attach Details)

Revenues collected under s. 318.14(9), F.S., are forecasted as part of the Article V REC under the "Other Traffic Court" category. In November of 2016, the conference adopted a forecast of \$3.6 million in collections for FY 2017-18. The forecast is then reduced to \$3.5 million in FY 2018-19, where it is held through FY 2021-22. The GR service charge is applied to total revenue to get the GR impact, with the balance being the impact to State Trust Funds. There is a one and a half month lag between cash and recurring for the first fiscal year.

11/16/2016 Article V REC SCRTF Revenue Forecast for s. 318.14(9) (\$-millions)

Statutory Citation	REC Category	Revenue Description	FY 1718	FY 1819	FY 1920	FY 2021	FY 2122
318.14(9)	Other Traffic	18% of the civil penalty imposed under s. 318.18(3) if basic driver improvement school elected.	\$3.6	\$3.5	\$3.5	\$3.5	\$3.5

Section 4: Proposed Fiscal Impact

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

REVENUE ESTIMATING CONFERENCE

Tax: Article V Fees

Issue: Discount for attending driver improvement school

Bill Number(s): HB 547 and SB 488

TRUST	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			(2.9)	(3.3)		
2018-19			(3.2)	(3.2)		
2019-20			(3.2)	(3.2)		
2020-21			(3.2)	(3.2)		
2021-22			(3.2)	(3.2)		

List of affected Trust Funds:

General Revenue Service Charge

State Court Revenue Trust Fund

Section 5: Consensus Estimate (Adopted: 02/17/2017): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(0.3)	(0.3)	(2.9)	(3.3)	0.0	0.0	(3.2)	(3.6)
2018-19	(0.3)	(0.3)	(3.2)	(3.2)	0.0	0.0	(3.5)	(3.5)
2019-20	(0.3)	(0.3)	(3.2)	(3.2)	0.0	0.0	(3.5)	(3.5)
2020-21	(0.3)	(0.3)	(3.2)	(3.2)	0.0	0.0	(3.5)	(3.5)
2021-22	(0.3)	(0.3)	(3.2)	(3.2)	0.0	0.0	(3.5)	(3.5)

REVENUE ESTIMATING CONFERENCE

Tax: Highway Safety Fees

Issue: GR to STTF Fund Shift

Bill Number(s): SB 654

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Latvala

Month/Year Impact Begins: 7/1/2019

Date of Analysis: 02/17/2017

Section 1: Narrative

- a. Current Law:** Chapter 320 provides taxes, fees and charges on motor vehicles and for services provided by the Department of Highway Safety and Motor Vehicles.
- b. Proposed Change:** Effective 7/1/2019, the proposed legislation transfers **half** of the portion of the taxes, fees and charges collected under chapter 320 on motor vehicle license fees relating to heavy trucks, for-hire, and other vehicles currently deposited into the General Revenue Fund to the State Transportation Trust Fund. Effective 7/1/2020, the proposed legislation transfers **all** of the portion of the taxes, fees and charges collected under chapter 320 on motor vehicle license fees relating to heavy trucks, for-hire, and other vehicles currently deposited into the General Revenue Fund to the State Transportation Trust Fund.

Section 2: Description of Data and Sources

December 2016 HSMV REC

Section 3: Methodology (Include Assumptions and Attach Details)

The General Revenue portion of MVL fees to be directed to STTF comes from the December 2016 REC, impacted by the following two lags. First, the second year's revenue from each biennial registration is distributed according to the law in place at the time of collection per Ch. 2014-006 L.O.F.; therefore, implementation of the fee distribution is lagged by one fiscal year. Second, there is a half-month lag between fees collected and fees distributed resulting in a further partial impact for FY's 2019-20 and 2020-21. This half-month lag was minimized because the Heavy Truck and For-Hire categories are seasonally weighted to the winter and spring.

Section 4: Proposed Fiscal Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			0.0	(118.8)		
2018-19			0.0	(121.2)		
2019-20			(57.6)	(123.3)		
2020-21			(121.0)	(125.2)		
2021-22			(127.2)	(127.2)		

TRUST	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			0.0	118.8		
2018-19			0.0	121.2		
2019-20			57.6	123.3		
2020-21			121.0	125.2		
2021-22			127.2	127.2		

REVENUE ESTIMATING CONFERENCE

Tax: Highway Safety Fees

Issue: GR to STTF Fund Shift

Bill Number(s): SB 654

List of affected Trust Funds:

General Revenue Fund

State Transportation Trust Fund

Section 5: Consensus Estimate (Adopted: 02/10/2017): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	(118.8)	0.0	118.8	0.0	0.0	0.0	0.0
2018-19	0.0	(121.2)	0.0	121.2	0.0	0.0	0.0	0.0
2019-20	(57.6)	(123.3)	57.6	123.3	0.0	0.0	0.0	0.0
2020-21	(121.0)	(125.2)	121.0	125.2	0.0	0.0	0.0	0.0
2021-22	(127.2)	(127.2)	127.2	127.2	0.0	0.0	0.0	0.0

FY 2017-18					
		Current Law		Proposed	
		GR	STTF	GR	STTF
Antique Motorcycle	Annual	80,091	160,441	80,091	160,441
320.08 (1) (d)	PY Biennial	9,385	18,965	9,385	18,965
	Total	89,476	179,406	89,476	179,406
Heavy Trucks	Annual	49,299,075	140,424,677	49,299,075	140,424,677
320.08 (4) (a-l)	PY Biennial	1,674,967	4,766,959	1,674,967	4,766,959
	Total	50,974,042	145,191,636	50,974,042	145,191,636
Truck Tractor Forestry	Annual	208,554	595,930	208,554	595,930
320.08 (4) (m & n)	PY Biennial	-	-	-	-
	Total	208,554	595,930	208,554	595,930
Semi, Tool, Bus, Ambulance	Annual	426,740	1,188,599	426,740	1,188,599
320.08 (5) (a-d, f)	PY Biennial	3,018	8,513	3,018	8,513
	Total	429,759	1,197,112	429,759	1,197,112
Wrecker Nondisabled	Annual	443,468	1,266,419	443,468	1,266,419
320.08 (5) (e)	PY Biennial	1,515	4,307	1,515	4,307
	Total	444,983	1,270,726	444,983	1,270,726
For-Hire	Annual	6,243,936	17,344,174	6,243,936	17,344,174
320.08 (6)	PY Biennial	1,339,295	3,720,241	1,339,295	3,720,241
	Total	7,583,231	21,064,415	7,583,231	21,064,415
Trailer, Dealer, Official, Transporter	Annual	4,190,216	11,865,535	4,190,216	11,865,535
320.08 (7-9, 12-15)	PY Biennial	783,615	2,149,490	783,615	2,149,490
	Total	4,973,831	14,015,025	4,973,831	14,015,025
CWT	Annual	33,734,153	72,682,734	33,734,153	72,682,734
Various Statutes	PY Biennial	1,683,739	3,627,740	1,683,739	3,627,740
	Total	35,417,892	76,310,473	35,417,892	76,310,473
IRP/OPT	Annual	18,716,961	53,287,697	18,716,961	53,287,697
(impacted due to changes above)	PY Biennial	-	-	-	-
	Total	18,716,961	53,287,697	18,716,961	53,287,697
Total	Annual	113,343,194	298,816,204	113,343,194	298,816,204
	PY Biennial	5,495,534	14,296,216	5,495,534	14,296,216
	Total	118,838,728	313,112,421	118,838,728	313,112,421

Difference

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Difference Including 1/2 Month Lag

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		FY 2018-19			
		Current Law		Proposed	
		GR	STTF	GR	STTF
Antique Motorcycle 320.08 (1) (d)	Annual	81,342	162,941	81,342	162,941
	PY Biennial	9,336	18,671	9,336	18,671
	Total	90,678	181,612	90,678	181,612
Heavy Trucks 320.08 (4) (a-l)	Annual	50,337,708	143,383,144	50,337,708	143,383,144
	PY Biennial	1,709,684	4,968,276	1,709,684	4,968,276
	Total	52,047,392	148,351,420	52,047,392	148,351,420
Truck Tractor Forestry 320.08 (4) (m & n)	Annual	211,836	605,310	211,836	605,310
	PY Biennial	-	-	-	-
	Total	211,836	605,310	211,836	605,310
Semi, Tool, Bus, Ambulance 320.08 (5) (a-d, f)	Annual	433,457	1,207,307	433,457	1,207,307
	PY Biennial	3,067	8,381	3,067	8,381
	Total	436,524	1,215,688	436,524	1,215,688
Wrecker Nondisabled 320.08 (5) (e)	Annual	452,811	1,293,099	452,811	1,293,099
	PY Biennial	1,546	4,489	1,546	4,489
	Total	454,357	1,297,588	454,357	1,297,588
For-Hire 320.08 (6)	Annual	6,350,083	17,639,025	6,350,083	17,639,025
	PY Biennial	1,363,402	3,851,588	1,363,402	3,851,588
	Total	7,713,485	21,490,613	7,713,485	21,490,613
Trailer, Dealer, Official, Transporter 320.08 (7-9, 12-15)	Annual	4,274,243	12,103,711	4,274,243	12,103,711
	PY Biennial	798,540	2,109,486	798,540	2,109,486
	Total	5,072,783	14,213,197	5,072,783	14,213,197
CWT Various Statutes	Annual	34,307,634	73,918,340	34,307,634	73,918,340
	PY Biennial	1,714,046	3,755,821	1,714,046	3,755,821
	Total	36,021,680	77,674,161	36,021,680	77,674,161
IRP/OPT (impacted due to changes above)	Annual	19,131,876	54,469,093	19,131,876	54,469,093
	PY Biennial	-	-	-	-
	Total	19,131,876	54,469,093	19,131,876	54,469,093
Total	Annual	115,580,990	304,781,971	115,580,990	304,781,971
	PY Biennial	5,599,621	14,716,713	5,599,621	14,716,713
	Total	121,180,611	319,498,684	121,180,611	319,498,684

Difference	-	-
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Difference Including 1/2 Month Lag	-	-
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		FY 2019-20			
		Current Law		Proposed	
		GR	STTF	GR	STTF
Antique Motorcycle 320.08 (1) (d)	Annual	82,579	165,411	41,289	206,701
	PY Biennial	9,483	18,965	9,483	18,965
	Total	92,061	184,377	50,772	225,666
Heavy Trucks 320.08 (4) (a-l)	Annual	51,180,039	145,782,460	25,590,020	171,372,480
	PY Biennial	1,745,703	4,968,276	1,745,703	4,968,276
	Total	52,925,743	150,750,736	27,335,723	176,340,756
Truck Tractor Forestry 320.08 (4) (m & n)	Annual	215,079	614,577	107,540	722,117
	PY Biennial	-	-	-	-
	Total	215,079	614,577	107,540	722,117
Semi, Tool, Bus, Ambulance 320.08 (5) (a-d, f)	Annual	440,094	1,225,791	220,047	1,445,838
	PY Biennial	3,115	8,513	3,115	8,513
	Total	443,209	1,234,304	223,162	1,454,351
Wrecker Nondisabled 320.08 (5) (e)	Annual	460,388	1,314,738	230,194	1,544,932
	PY Biennial	1,579	4,489	1,579	4,489
	Total	461,967	1,319,227	231,773	1,549,421
For-Hire 320.08 (6)	Annual	6,458,034	17,938,888	3,229,017	21,167,905
	PY Biennial	1,386,580	3,851,588	1,386,580	3,851,588
	Total	7,844,614	21,790,476	4,615,597	25,019,493
Trailer, Dealer, Official, Transporter 320.08 (7-9, 12-15)	Annual	4,359,756	12,346,128	2,179,878	14,526,006
	PY Biennial	813,527	2,149,490	813,527	2,149,490
	Total	5,173,283	14,495,619	2,993,405	16,675,497
CWT Various Statutes	Annual	34,890,863	75,174,952	17,445,432	92,620,384
	PY Biennial	1,743,185	3,755,821	1,743,185	3,755,821
	Total	36,634,048	78,930,773	19,188,616	96,376,204
IRP/OPT (impacted due to changes above)	Annual	19,539,649	55,630,182	9,769,825	65,400,007
	PY Biennial	-	-	-	-
	Total	19,539,649	55,630,182	9,769,825	65,400,007
Total	Annual	117,626,482	310,193,128	58,813,241	369,006,369
	PY Biennial	5,703,172	14,757,143	5,703,172	14,757,143
	Total	123,329,654	324,950,271	64,516,413	383,763,512

Difference	(58,813,241)	58,813,241
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Difference Including 1/2 Month Lag	(57,587,965)	57,587,965
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		FY 2020-21			
		Current Law		Proposed	
		GR	STTF	GR	STTF
Antique Motorcycle 320.08 (1) (d)	Annual	83,796	167,843	-	251,638
	PY Biennial	9,628	19,256	4,814	24,069
	Total	93,423	187,098	4,814	275,708
Heavy Trucks 320.08 (4) (a-l)	Annual	51,896,130	147,822,190	-	199,718,320
	PY Biennial	1,774,915	5,051,413	887,458	5,938,871
	Total	53,671,045	152,873,603	887,458	205,657,191
Truck Tractor Forestry 320.08 (4) (m & n)	Annual	218,271	623,698	-	841,969
	PY Biennial	-	-	-	-
	Total	218,271	623,698	-	841,969
Semi, Tool, Bus, Ambulance 320.08 (5) (a-d, f)	Annual	446,625	1,243,982	-	1,690,606
	PY Biennial	3,163	8,643	1,582	10,225
	Total	449,788	1,252,625	1,582	1,700,831
Wrecker Nondisabled 320.08 (5) (e)	Annual	466,829	1,333,133	-	1,799,962
	PY Biennial	1,605	4,564	803	5,367
	Total	468,435	1,337,697	803	1,805,329
For-Hire 320.08 (6)	Annual	6,561,363	18,225,910	-	24,787,273
	PY Biennial	1,410,152	3,917,065	705,076	4,622,141
	Total	7,971,515	22,142,976	705,076	29,409,414
Trailer, Dealer, Official, Transporter 320.08 (7-9, 12-15)	Annual	4,443,006	12,582,135	-	17,025,140
	PY Biennial	828,729	2,190,100	414,365	2,604,465
	Total	5,271,735	14,772,235	414,365	19,629,605
CWT Various Statutes	Annual	35,449,117	76,377,751	-	111,826,868
	PY Biennial	1,772,819	3,819,670	886,409	4,706,079
	Total	37,221,936	80,197,421	886,409	116,532,947
IRP/OPT (impacted due to changes above)	Annual	19,868,544	56,566,759	-	76,435,303
	PY Biennial	-	-	-	-
	Total	19,868,544	56,566,759	-	76,435,303
Total	Annual	119,433,680	314,943,400	-	434,377,080
	PY Biennial	5,801,011	15,010,711	2,900,506	17,911,217
	Total	125,234,691	329,954,111	2,900,506	452,288,297

Difference

(122,334,186) 122,334,186

Difference Including 1/2 Month Lag

(121,040,321) 121,040,321

FY 2021-22					
		Current Law		Proposed	
		GR	STTF	GR	STTF
Antique Motorcycle 320.08 (1) (d)	Annual	84,985	170,218	-	255,203
	PY Biennial	9,771	19,541	-	29,312
	Total	94,755	189,759	-	284,515
Heavy Trucks 320.08 (4) (a-l)	Annual	52,613,703	149,866,142	-	202,479,845
	PY Biennial	1,799,749	5,122,091	-	6,921,840
	Total	54,413,452	154,988,233	-	209,401,685
Truck Tractor Forestry 320.08 (4) (m & n)	Annual	221,390	632,610	-	854,001
	PY Biennial	-	-	-	-
	Total	221,390	632,610	-	854,001
Semi, Tool, Bus, Ambulance 320.08 (5) (a-d, f)	Annual	453,007	1,261,758	-	1,714,765
	PY Biennial	3,210	8,772	-	11,982
	Total	456,217	1,270,530	-	1,726,747
Wrecker Nondisabled 320.08 (5) (e)	Annual	473,284	1,351,566	-	1,824,851
	PY Biennial	1,628	4,628	-	6,256
	Total	474,912	1,356,194	-	1,831,106
For-Hire 320.08 (6)	Annual	6,672,906	18,535,751	-	25,208,657
	PY Biennial	1,432,714	3,979,738	-	5,412,453
	Total	8,105,620	22,515,489	-	30,621,109
Trailer, Dealer, Official, Transporter 320.08 (7-9, 12-15)	Annual	4,528,613	12,824,815	-	17,353,427
	PY Biennial	843,489	2,229,533	-	3,073,023
	Total	5,372,102	15,054,348	-	20,426,450
CWT Various Statutes	Annual	36,051,752	77,676,173	-	113,727,925
	PY Biennial	1,801,184	3,880,784	-	5,681,968
	Total	37,852,936	81,556,957	-	119,409,893
IRP/OPT (impacted due to changes above)	Annual	20,231,530	57,600,377	-	77,831,907
	PY Biennial	-	-	-	-
	Total	20,231,530	57,600,377	-	77,831,907
Total	Annual	121,331,170	319,919,411	-	441,250,581
	PY Biennial	5,891,745	15,245,087	-	21,136,833
	Total	127,222,915	335,164,498	-	462,387,413

Difference

(127,222,915) 127,222,915

Difference Including 1/2 Month Lag

(127,222,915) 127,222,915

REVENUE ESTIMATING CONFERENCE

Tax: Local Business Tax

Issues: Prohibits county and municipal governments from levying a local business tax that was not adopted before a specified date and deletes certain provisions that limit the tax rate and authorize tax increases. Provides an exemption from the business tax, subject to certain conditions, to specified veterans, spouses of veterans and active service members, and low-income individuals.

Bill Number(s): SB 330 (HB 487 similar)

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Senator Steube (Representative Renner)

Month/Year Impact Begins: SB 330 – upon becoming law; HB 487 – July 1, 2017

Date of Analysis: February 17, 2017

Section 1: Narrative

- a. **Current Law:** The local business tax represents the taxes charged and the method by which a local government grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

Eligibility

County and municipal governments may levy, by appropriate resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction, pursuant to ss. 205.032 and 205.042, F.S. Additionally, pursuant to s. 205.033(6), F.S., a county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) or any adjacent county (i.e., Broward, Collier, and Monroe counties) is authorized to levy and collect an additional business tax up to 50 percent of the appropriate business tax imposed under s. 205.033(1), F.S., if adopted by ordinance prior to January 1, 1995.

Administrative Procedures

In order to levy a business tax, the governing body must first give at least 14 days of public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction. Pursuant to ss. 205.032 and 205.042, F.S., the public notice must contain the proposed classifications and rates applicable to the business tax.

A number of other conditions for levy are imposed on counties and municipalities, pursuant to ss. 205.033 and 205.043, F.S., including the transfer of a business tax receipt to a new owner or new business location within the same jurisdiction upon payment of a transfer fee of up to 10 percent of the annual business tax, but not less than \$3 nor more than \$25.

Beginning October 1, 1995, a county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance, pursuant to s. 205.0315, F.S. The tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented s. 205.0535, F.S. If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.

Pursuant to s. 205.0535, F.S., by October 1, 2008, any municipality that adopted by ordinance a local business tax after October 1, 1995, could, by ordinance, reclassify businesses, professions, and occupations and establish new rate structures provided certain conditions were met. If such conditions were met, counties and municipalities could, every other year thereafter, increase or decrease by ordinance the rates of business taxes by up to 5 percent. Any subsequent increase must be enacted by at least a majority plus one vote of the governing body. A county or municipality is not prohibited from decreasing or repealing any authorized local business tax, and the governing body may adopt an ordinance by majority vote that repeals a local business tax or establishes new rates that decrease local business tax and do not result in an increase in local business taxes for a taxpayer without having to establish an equity study commission.

A municipality's governing body that levies the tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax. A county's governing body that levies the tax may request that municipalities within the county issue the county receipt and collect the tax. However, before any local government issues any business receipts on behalf of another local government, appropriate agreements must be entered into by the affected local governments, pursuant to s. 205.045, F.S. All business tax receipts are sold by the appropriate tax collector beginning July 1st of each year. The taxes

REVENUE ESTIMATING CONFERENCE

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Bill Number(s): SB 330 (HB 487 similar)

are due and payable on or before September 30th of each year, and the receipts expire on September 30th of the succeeding year. In several situations, administrative penalties are also imposed, pursuant to s. 205.053, F.S.

Several sections of Chapter 205, F.S., exempt, or allow local governments to exempt, certain individuals from all or some portion of local business taxes as well as regulate the issuance of tax receipts to certain individuals or businesses.

Distribution of Tax Proceeds

Pursuant to s. 205.033, F.S., the revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and credit given for municipal business taxes, are apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's total population. Furthermore, within 15 days following the month of receipt, the apportioned revenues are sent to each governing authority, pursuant to s. 205.033(5), F.S.

Authorized Uses

Local business tax proceeds are considered general revenue for the local government. The proceeds of a county-imposed local business tax may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques, pursuant to s. 205.033(7), F.S. The proceeds of the additional county business tax imposed pursuant to s. 205.033(6), F.S., are distributed by the county's governing body to a designated organization or agency for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.

- b. Proposed Changes:** Section 1 of both bills amend s. 205.032, F.S., to provide that a county may continue to levy a local business tax that was adopted prior to January 1, 2017, and no new county levies may be adopted after January 1, 2017. Both bills specify that the local business tax cannot exceed \$25 for "any single taxpayer" (i.e., SB 330) or "a taxpayer" (i.e., HB 487). Additionally, the bills eliminate the county's public noticing requirement.

Section 3 of SB 330 and Section 2 of HB 487 amend s. 205.033, F.S., to delete provisions that, for counties, limit the tax rate and authorize tax increases and reduce the maximum limit of transfer fees from \$25 to \$10 in cases of the receipt's transfer to a new owner following a bona fide sale of the business or the receipt's transfer from one location to another location within the same county.

Section 2 of SB 330 and Section 3 of HB 487 amend s. 205.042, F.S., to provide that a municipality may continue to levy a local business tax that was adopted prior to January 1, 2017, and no new municipal levies may be adopted after January 1, 2017. Both bills specify that the local business tax cannot exceed \$25 for "any taxpayer" (i.e., SB 330) or "a taxpayer" (i.e., HB 487). Additionally, the bills eliminate the municipality's public noticing requirement.

Section 4 of both bills amend s. 205.033, F.S., to delete provisions that, for municipalities, limit the tax rate and authorize tax increases and reduce the maximum limit of certain transfer fees from \$25 to \$10.

Section 5 of both bills amend s. 205.0535, F.S., to conform provisions to changes made by this act.

Section 6 of SB 330 amends s. 205.054, F.S., to conform provisions to changes made by this act. Section 6 of HB 487 amends s. 205.162, F.S., to exempt low-income persons, as defined, from paying the local business tax and specifies the procedures required to receive such exemption.

Section 7 of SB 330 creates s. 205.055, F.S., to provide an exemption from local business tax, subject to certain conditions, to specified veterans, spouses of veterans and active service members, and low-income persons, as defined, and specifies the procedure required to receive such exemption.

REVENUE ESTIMATING CONFERENCE

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Bill Number(s): SB 330 (HB 487 similar)

Section 8 of SB 330 repeals s. 205.171, F.S., which addresses exemptions allowed for disabled veterans of any war or their unmarried spouses. Section 7 of HB 487 amends s. 205.171, F.S., to revise the exemption to include veterans, veterans' spouses, and active duty military service members' spouses, as defined, and specifies the procedures required to receive such exemption.

Section 9 of SB 330 provides an effective date upon becoming law. Section 8 of HB 487 provides an effective date of July 1, 2017.

Section 2: Description of Data and Sources

Historical Local Business Tax revenues (i.e., LFY 1992-93 through 2014-15) reported by local governments via their respective Annual Financial Reports (AFRs) via Revenue Account #316.000 – Local Business Tax, which are posted on the EDR's website via the link below.

<http://edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm>

County and municipal government responses to a survey conducted by EDR and facilitated by the Florida Association of Counties, Florida League of Cities, and Florida Association of Business Tax Officials.

Section 3: Methodology (Include Assumptions and Attach Details)

See accompanying Excel spreadsheet.

Section 4: Proposed Fiscal Impact (Millions)

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(\$162.7)	(\$162.7)	(\$154.1)	(\$154.1)	(\$132.4)	(\$132.4)
2018-19	(\$166.6)	(\$166.6)	(\$157.8)	(\$157.8)	(\$135.5)	(\$135.5)
2019-20	(\$170.6)	(\$170.6)	(\$161.5)	(\$161.5)	(\$138.8)	(\$138.8)
2020-21	(\$174.7)	(\$174.7)	(\$165.4)	(\$165.4)	(\$142.1)	(\$142.1)
2021-22	(\$178.9)	(\$178.9)	(\$169.4)	(\$169.4)	(\$145.5)	(\$145.5)

List of Affected Trust Funds: Local funds only.

Section 5: Consensus Estimate (Adopted: 02/17/2017): The Conference adopted the low for counties and the middle for municipalities.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	0.0	0.0	0.0	(152.8)	(152.8)	(152.8)	(152.8)
2018-19	0.0	0.0	0.0	0.0	(156.5)	(156.5)	(156.5)	(156.5)
2019-20	0.0	0.0	0.0	0.0	(160.3)	(160.3)	(160.3)	(160.3)
2020-21	0.0	0.0	0.0	0.0	(164.2)	(164.2)	(164.2)	(164.2)
2021-22	0.0	0.0	0.0	0.0	(168.3)	(168.3)	(168.3)	(168.3)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	Fiscal Impact Analysis of SB 330 & HB 487 - Local Business Tax																					
2	February 17, 2017 Analysis																					
3																						
4	I. Compiled Historical Local Business Tax (LBT) Revenue Collections Using Annual Financial Report (AFR) Data																					
5																						
6	Local Business Tax Revenues Reported by County and Municipal Governments																					
7	County Governments				Municipal Governments																	
8	Local FY	# Reporting	Revenue	% Chg.		# Reporting	Revenue	% Chg.														
9	1992-93	55	\$ 26,163,869	-		339	\$ 75,015,739	-														
10	1993-94	56	\$ 25,868,020	-1.1%		348	\$ 79,263,843	5.7%														
11	1994-95	56	\$ 31,882,531	23.3%		351	\$ 83,089,405	4.8%														
12	1995-96	53	\$ 33,611,239	5.4%		349	\$ 88,439,882	6.4%														
13	1996-97	52	\$ 37,389,633	11.2%		332	\$ 86,365,240	-2.3%														
14	1997-98	54	\$ 38,157,611	2.1%		355	\$ 96,076,648	11.2%														
15	1998-99	52	\$ 41,070,208	7.6%		355	\$ 104,065,179	8.3%														
16	1999-00	54	\$ 49,372,600	20.2%		368	\$ 102,354,866	-1.6%														
17	2000-01	53	\$ 49,791,778	0.8%		361	\$ 106,664,098	4.2%														
18	2001-02	53	\$ 47,638,155	-4.3%		359	\$ 106,808,528	0.1%														
19	2002-03	52	\$ 37,278,372	-21.7%		372	\$ 114,472,063	7.2%														
20	2003-04	52	\$ 38,064,867	2.1%		361	\$ 116,609,723	1.9%														
21	2004-05	52	\$ 39,004,250	2.5%		362	\$ 125,376,485	7.5%														
22	2005-06	52	\$ 38,692,435	-0.8%		365	\$ 131,043,232	4.5%														
23	2006-07	45	\$ 36,907,051	-4.6%		335	\$ 120,566,643	-8.0%														
24	2007-08	33	\$ 32,336,389	-12.4%		270	\$ 118,363,518	-1.8%														
25	2008-09	35	\$ 31,819,544	-1.6%		280	\$ 120,745,390	2.0%														
26	2009-10	36	\$ 28,357,167	-10.9%		291	\$ 128,326,520	6.3%														
27	2010-11	39	\$ 28,916,033	2.0%		294	\$ 137,201,808	6.9%														
28	2011-12	37	\$ 26,858,285	-7.1%		296	\$ 134,729,181	-1.8%														
29	2012-13	33	\$ 26,697,476	-0.6%		287	\$ 130,355,611	-3.2%														
30	2013-14	33	\$ 27,377,982	2.5%		292	\$ 142,738,112	9.5%														
31	2014-15 *	30	\$ 26,628,946	-2.7%		243	\$ 120,832,485	-15.3%														
32	* Preliminary unpublished data																					
33	#316,000 Local Business Tax).																					
34																						
35																						
36	II. Projected LBT Revenue Collections into the Forecast Period Using a Compound Annual Growth Rate (CAGR) Based on																					
37																						
38			County Governments				Municipal Governments															
39	State FY		Revenue	% Chg.			Revenue	% Chg.														
40	2013-14 (adjust to SFY)		\$ 27,207,856				\$ 139,642,487															
41	CAGR: 1992-93 to 2013-14		0.2%				3.1%															
42	CAGR: 2003-04 to 2013-14		-3.2%				2.0%															
43	CAGR: 2009-10 to 2013-14		-0.9%				2.7%															
44	CAGR: 2009-10 to 2014-15		-1.2%				-1.2%															
45																						
46	2013-14		\$ 27,207,856	-			\$ 139,642,487	-														
47	2014-15		\$ 26,969,877	-0.9%			\$ 143,408,026	2.7%														
48	2015-16		\$ 26,733,979	-0.9%			\$ 147,275,105	2.7%														
49	2016-17		\$ 26,500,145	-0.9%			\$ 151,246,461	2.7%														
50	2017-18		\$ 26,268,357	-0.9%			\$ 155,324,908	2.7%														
51	2018-19		\$ 26,038,595	-0.9%			\$ 159,513,332	2.7%														
52	2019-20		\$ 25,810,844	-0.9%			\$ 163,814,700	2.7%														
53	2020-21		\$ 25,585,084	-0.9%			\$ 168,232,056	2.7%														
54	2021-22		\$ 25,361,299	-0.9%			\$ 172,768,529	2.7%														
55																						
56																						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V				
	III. Used Estimated FY 2015-16 Revenue Loss for Those Jurisdictions That Furnished the Figure Via the EDR's Survey. For Those Jurisdictions That Did Not Respond to the EDR's Survey, Calculated an Estimated FY 2015-16 Revenue Loss Using Assumed High, Middle, and Low Projections of %																									
57	Revenue Loss																									
58																										
59				Reported in Survey																						
60				LFY 2014-15						LFY 2015-16														High	Middle	Low

Office of Economic and Demographic Research

[illegible]

Office of Economic and Demographic Research

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
189	Cape Coral		170,474	\$ 832,961	7,760	\$ 107.34	\$ 859,324	7,947	\$ 108.13	\$ (660,649)	-76.9%		\$ (660,649)	\$ (660,649)	\$ (660,649)							
190	Carrabelle		3,110	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
191	Caryville		292	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
192	Casselberry		27,786	\$ 197,650	-	#DIV/0!	\$ 214,037	-	#DIV/0!	\$ (171,230)	-80.0%		\$ (171,230)	\$ (171,230)	\$ (171,230)							
193	Cedar Key		710		-	#DIV/0!		-	#DIV/0!	\$ -	#DIV/0!	\$ 4,417	\$ (3,936)	\$ (3,311)	\$ (1,679)							
194	Center Hill		1,061	\$ 2,000	30	\$ 66.67	\$ 2,000	30	\$ 66.67	\$ (700)	-35.0%		\$ (700)	\$ (700)	\$ (700)							
195	Century		1,539	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
196	Chattahoochee		3,118	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 5,884	\$ (5,243)	\$ (4,411)	\$ (2,236)							
197	Chiefland		2,282	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 12,200	\$ (10,871)	\$ (9,146)	\$ (4,636)							
198	Chipley		3,464	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 44,231	\$ (39,411)	\$ (33,157)	\$ (16,808)							
199	Cinco Bayou		408	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
200	Clearwater		112,387	\$ 2,029,000	-	#DIV/0!	\$ 2,030,000	-	#DIV/0!	\$ (1,745,800)	-86.0%		\$ (1,745,800)	\$ (1,745,800)	\$ (1,745,800)							
201	Clermont		34,667	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 130,254	\$ (116,059)	\$ (97,642)	\$ (49,498)							
202	Clewiston		7,517	The municipality does not levy the tax.																		
203	Cloud Lake		134	\$ 650	15	\$ 43.33	\$ 650	15	\$ 43.33	\$ (300)	-46.2%		\$ (300)	\$ (300)	\$ (300)							
204	Cocoa		18,833	\$ 142,746	1,929	\$ 74.00	\$ 142,894	1,931	\$ 74.00	\$ (94,619)	-66.2%		\$ (94,619)	\$ (94,619)	\$ (94,619)							
205	Cocoa Beach		11,276	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 154,829	\$ (137,956)	\$ (116,064)	\$ (58,836)							
206	Coconut Creek		57,116	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 267,628	\$ (238,463)	\$ (200,622)	\$ (101,701)							
207	Coleman		714	\$ 1,392	15	\$ 92.80	\$ 1,332	13	\$ 102.46	\$ (1,020)	-76.6%		\$ (1,020)	\$ (1,020)	\$ (1,020)							
208	Cooper City		33,671	\$ 457,526	-	#DIV/0!	\$ 487,119	-	#DIV/0!	\$ (455,943)	-93.6%		\$ (455,943)	\$ (455,943)	\$ (455,943)							
209	Coral Gables		49,449	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 3,426,083	\$ (3,052,724)	\$ (2,568,293)	\$ (1,301,945)							
210	Coral Springs		126,264	\$ 943,540	4,120	\$ 229.01	\$ 1,007,391	4,946	\$ 203.68	\$ (883,481)	-87.7%		\$ (883,481)	\$ (883,481)	\$ (883,481)							
211	Cottondale		898	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
212	Crescent City		1,543	\$ 9,000	-	#DIV/0!	\$ 9,000	-	#DIV/0!	\$ (4,500)	-50.0%		\$ (4,500)	\$ (4,500)	\$ (4,500)							
213	Crestview		23,762	\$ 120,000	500	\$ 240.00	\$ 120,000	500	\$ 240.00	\$ (25,000)	-20.8%		\$ (25,000)	\$ (25,000)	\$ (25,000)							
214	Cross City		1,700	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 1,654	\$ (1,474)	\$ (1,240)	\$ (628)							
215	Crystal River		3,143	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 38,519	\$ (34,321)	\$ (28,875)	\$ (14,638)							
216	Cutler Bay		44,901	\$ 109,872	888	\$ 123.73	\$ 93,699	893	\$ 104.93	\$ (40,178)	-42.9%		\$ (40,178)	\$ (40,178)	\$ (40,178)							
217	Dade City		6,953	\$ 30,209	617	\$ 48.96	\$ 30,711	628	\$ 48.90	\$ (15,700)	-51.1%		\$ (15,700)	\$ (15,700)	\$ (15,700)							
218	Dania Beach		31,093	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 666,808	\$ (594,142)	\$ (499,859)	\$ (253,393)							
219	Davenport		4,277	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
220	Davie		99,446	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 850,270	\$ (757,611)	\$ (637,387)	\$ (323,111)							
221	Daytona Beach		64,569	\$ 884,345	6,795	\$ 130.15	\$ 971,254	6,591	\$ 147.36	\$ (151,044)	-15.6%		\$ (151,044)	\$ (151,044)	\$ (151,044)							
222	Daytona Beach Shores		4,291	\$ 98,451	-	#DIV/0!	\$ 99,249	-	#DIV/0!	\$ (87,240)	-87.9%		\$ (87,240)	\$ (87,240)	\$ (87,240)							
223	DeBary		20,242	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 46,422	\$ (41,363)	\$ (34,799)	\$ (17,641)							
224	Deerfield Beach		77,659	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 601,915	\$ (536,321)	\$ (451,214)	\$ (228,734)							
225	DeFuniak Springs		5,476	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
226	DeLand		31,792	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 261,341	\$ (232,861)	\$ (195,909)	\$ (99,312)							
227	Delray Beach		63,972	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 761,080	\$ (678,141)	\$ (570,528)	\$ (289,218)							
228	Deltona		88,922	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 332,841	\$ (296,569)	\$ (249,507)	\$ (126,483)							
229	Destin		12,898	\$ 140,608	1,851	\$ 75.96	\$ 142,610	1,838	\$ 77.59	\$ (96,700)	-67.8%		\$ (96,700)	\$ (96,700)	\$ (96,700)							
230	Doral		59,304	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 1,124,804	\$ (1,002,228)	\$ (843,187)	\$ (427,437)							
231	Dundee		4,123	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
232	Dunedin		36,060	\$ 134,843	2,803	\$ 48.11	\$ 136,392	2,813	\$ 48.49	\$ (66,067)	-48.4%		\$ (66,067)	\$ (66,067)	\$ (66,067)							
233	Dunnellon		1,768	\$ 21,767	-	#DIV/0!	\$ 22,532	-	#DIV/0!	\$ (12,235)	-54.3%		\$ (12,235)	\$ (12,235)	\$ (12,235)							
234	Eagle Lake		2,437	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 8,672	\$ (7,727)	\$ (6,501)	\$ (3,295)							
235	Eatonville		2,251	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 21,266	\$ (18,949)	\$ (15,942)	\$ (8,081)							
236	Ebro		232	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
237	Edgewater		21,280	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 116,860	\$ (104,125)	\$ (87,602)	\$ (44,408)							
238	Edgewood		2,642	\$ 36,808	200	\$ 184.04	\$ 37,074	200	\$ 185.37	\$ (21,000)	-56.6%		\$ (21,000)	\$ (21,000)	\$ (21,000)							
239	El Portal		2,200	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
240	Estero		30,565	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
241	Esto		364	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
242	Eustis		20,127	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 80,957	\$ (72,135)	\$ (60,688)	\$ (30,764)							
243	Everglades		432	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
244	Fanning Springs		850	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 926	\$ (825)	\$ (694)	\$ (352)							
245	Fellsmere		5,401	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 22,811	\$ (20,325)	\$ (17,100)	\$ (8,668)							
246	Fernandina Beach		12,229	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 159,487	\$ (142,106)	\$ (119,556)	\$ (60,606)							
247	Flagler Beach		4,642	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
248	Florida City		12,832	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
249	Fort Lauderdale		176,747	\$ 2,400,241	-	#DIV/0!	\$ 2,966,570	-	#DIV/0!	\$ (2,566,083)	-86.5%		\$ (2,566,083)	\$ (2,566,083)	\$ (2,566,083)							
250	Fort Meade		5,782	\$ 4,375	175	\$ 25.00	\$ 4,375	175	\$ 25.00	\$ -	0.0%		\$ -	\$ -	\$ -							
251	Fort Myers		76,108	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 1,905,770	\$ (1,698,088)	\$ (1,428,622)	\$ (724,211)							
252	Fort Myers Beach		6,276	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 10,508	\$ (9,363)	\$ (7,877)	\$ (3,993)							
253	Fort Pierce		42,489	\$ 277,379	-	#DIV/0!	\$ 263,811	-	#DIV/0!	\$ (207,092)	-78.5%		\$ (207,092)	\$ (207,092)	\$ (207,092)							
254	Fort Walton Beach		20,879	\$ 170,000	2,278	\$ 74.63	\$ 166,000	2,156	\$ 76.99	\$ (116,000)	-69.9%		\$ (116,000)	\$ (116,000)	\$ (116,000)							
255	Fort White		554	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 2,602	\$ (2,318)	\$ (1,950)	\$ (989)							
256	Freeport		3,014	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
257	Frostproof		3,096	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 31,211	\$ (27,810)	\$ (23,397)	\$ (11,860)							
258	Fruitland Park		4,274	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 22,737	\$ (20,260)	\$ (17,045)	\$ (8,640)							

Office of Economic and Demographic Research

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
259	Gainesville		128,612	\$ 833,034	5,542	\$ 150.31	\$ 859,148	5,537	\$ 155.16	\$ (683,801)	-79.6%		\$ (683,801)	\$ (683,801)	\$ (683,801)							
260	Glen Ridge		218	\$ 2,000	40	\$ 50.00	\$ 2,000	40	\$ 50.00	\$ (1,000)	-50.0%		\$ (1,000)	\$ (1,000)	\$ (1,000)							
261	Glen St. Mary		444	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
262	Golden Beach		932	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
263	Golf		256	\$ 19,107	35	\$ 545.91	\$ 17,390	54	\$ 322.04	\$ (16,040)	-92.2%		\$ (16,040)	\$ (16,040)	\$ (16,040)							
264	Graceville		2,207	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
265	Grand Ridge		957	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
266	Grant-Valkaria		4,073	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 1,398	\$ (1,245)	\$ (1,048)	\$ (531)							
267	Green Cove Springs		7,469	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 30,130	\$ (26,847)	\$ (22,586)	\$ (11,450)							
268	Greenacres		39,066	\$ 219,703	-	#DIV/0!	\$ 285,783	-	#DIV/0!	\$ (219,767)	-76.9%		\$ (219,767)	\$ (219,767)	\$ (219,767)							
269	Greensboro		633	\$ 163	13	\$ 12.52	\$ 270	19	\$ 14.21	\$ (50)	-18.5%		\$ (50)	\$ (50)	\$ (50)							
270	Greenville		803	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
271	Greenwood		691	The municipality has never levied the tax.										\$ -	\$ -	\$ -						
272	Gretna		1,687	\$ 3,000	60	\$ 50.00	\$ 3,000	60	\$ 50.00	\$ (1,500)	-50.0%		\$ (1,500)	\$ (1,500)	\$ (1,500)							
273	Groveland		13,605	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 24,116	\$ (21,488)	\$ (18,078)	\$ (9,164)							
274	Gulf Breeze		5,818	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 52,609	\$ (46,875)	\$ (39,437)	\$ (19,992)							
275	Gulf Stream		998	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 20,876	\$ (18,601)	\$ (15,649)	\$ (7,933)							
276	Gulfport		12,315	\$ 56,816	612	\$ 92.84	\$ 49,484	673	\$ 73.53	\$ (33,000)	-66.7%		\$ (33,000)	\$ (33,000)	\$ (33,000)							
277	Haines City		23,252	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 74,275	\$ (66,181)	\$ (55,679)	\$ (28,225)							
278	Hallandale Beach		38,621	\$ 435,455	-	#DIV/0!	\$ 332,453	-	#DIV/0!	\$ (277,598)	-83.5%		\$ (277,598)	\$ (277,598)	\$ (277,598)							
279	Hampton		485	The municipality does not levy the tax.										\$ -	\$ -	\$ -						
280	Hastings		616	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 2,676	\$ (2,384)	\$ (2,006)	\$ (1,017)							
281	Havana		1,752	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 16,303	\$ (14,526)	\$ (12,221)	\$ (6,195)							
282	Haverhill		2,008	\$ 7,771	-	#DIV/0!	\$ 7,966	-	#DIV/0!	\$ (3,186)	-40.0%		\$ (3,186)	\$ (3,186)	\$ (3,186)							
283	Hawthorne		1,425	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 3,004	\$ (2,677)	\$ (2,252)	\$ (1,142)							
284	Hialeah		233,431	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 9,617,908	\$ (8,569,791)	\$ (7,209,869)	\$ (3,654,899)							
285	Hialeah Gardens		23,332	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 734,769	\$ (654,697)	\$ (550,805)	\$ (279,220)							
286	High Springs		5,813	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 17,885	\$ (15,936)	\$ (13,407)	\$ (6,797)							
287	Highland Beach		3,600	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 1,795	\$ (1,600)	\$ (1,346)	\$ (682)							
288	Highland Park		235	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
289	Hillcrest Heights		252	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 132	\$ (118)	\$ (99)	\$ (50)							
290	Hilliard		2,955	\$ 22,511	206	\$ 109.28	\$ 23,349	210	\$ 111.19	\$ (18,099)	-77.5%		\$ (18,099)	\$ (18,099)	\$ (18,099)							
291	Hillsboro Beach		1,914	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
292	Holly Hill		11,823	\$ 164,685	2,457	\$ 67.03	\$ 166,942	2,472	\$ 67.53	\$ (105,000)	-62.9%		\$ (105,000)	\$ (105,000)	\$ (105,000)							
293	Hollywood		146,155	\$ 1,892,732	-	#DIV/0!	\$ 1,899,355	-	#DIV/0!	\$ (1,612,552)	-84.9%		\$ (1,612,552)	\$ (1,612,552)	\$ (1,612,552)							
294	Holmes Beach		3,873	\$ 106,090	-	#DIV/0!	\$ 103,811	-	#DIV/0!	\$ (46,715)	-45.0%		\$ (46,715)	\$ (46,715)	\$ (46,715)							
295	Homestead		70,209	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 389,242	\$ (346,824)	\$ (291,787)	\$ (147,916)							
296	Horseshoe Beach		173	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
297	Howey-in-the-Hills		1,260	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
298	Hypoluxo		2,714	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 14,188	\$ (12,641)	\$ (10,635)	\$ (5,391)							
299	Indialantic		2,811	\$ 31,329	-	#DIV/0!	\$ 30,188	-	#DIV/0!	\$ (15,396)	-51.0%		\$ (15,396)	\$ (15,396)	\$ (15,396)							
300	Indian Creek		84	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
301	Indian Harbour Beach		8,446	\$ 39,581	648	\$ 61.08	\$ 39,918	657	\$ 60.76	\$ (23,493)	-58.9%		\$ (23,493)	\$ (23,493)	\$ (23,493)							
302	Indian River Shores		4,046	\$ 11,149	279	\$ 39.96	\$ 13,024	273	\$ 47.71	\$ (6,200)	-47.6%		\$ (6,200)	\$ (6,200)	\$ (6,200)							
303	Indian Rocks Beach		4,373	\$ 33,000	400	\$ 82.50	\$ 33,000	400	\$ 82.50	\$ (12,500)	-37.9%		\$ (12,500)	\$ (12,500)	\$ (12,500)							
304	Indian Shores		1,434	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
305	Inglis		1,286	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 7,766	\$ (6,920)	\$ (5,822)	\$ (2,951)							
306	Interlachen		1,328	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 6,824	\$ (6,080)	\$ (5,115)	\$ (2,593)							
307	Inverness		7,251	\$ 58,190	1,010	\$ 57.61	\$ 49,891	913	\$ 54.65	\$ (27,066)	-54.3%		\$ (27,066)	\$ (27,066)	\$ (27,066)							
308	Islamorada		6,202	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
309	Jacksonville		878,456	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 7,314,490	\$ (6,517,389)	\$ (5,483,159)	\$ (2,779,578)							
310	Jacksonville Beach		23,288	\$ 272,156	-	#DIV/0!	\$ 299,796	-	#DIV/0!	\$ (224,847)	-75.0%		\$ (224,847)	\$ (224,847)	\$ (224,847)							
311	Jacob City		229	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
312	Jasper		3,052	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 10,836	\$ (9,655)	\$ (8,123)	\$ (4,118)							
313	Jay		538	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
314	Jennings		890	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 952	\$ (848)	\$ (714)	\$ (362)							
315	Juno Beach		3,351	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 61,742	\$ (55,013)	\$ (46,283)	\$ (23,462)							
316	Jupiter		60,615	\$ 500,000	7,600	\$ 65.79	\$ 500,000	7,600	\$ 65.79	\$ (450,000)	-90.0%		\$ (450,000)	\$ (450,000)	\$ (450,000)							
317	Jupiter Inlet Colony		411	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 6,851	\$ (6,104)	\$ (5,135)	\$ (2,603)							
318	Jupiter Island		812	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
319	Kenneth City		5,044	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
320	Key Biscayne		12,783	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 166,002	\$ (147,912)	\$ (124,440)	\$ (63,082)							
321	Key Colony Beach		793	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 214,499	\$ (191,124)	\$ (160,795)	\$ (81,512)							
322	Key West		25,009	\$ 1,480,719	10,535	\$ 140.55	\$ 1,361,215	9,448	\$ 144.07	\$ (1,000,000)	-73.5%		\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)							
323	Keystone Heights		1,364	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
324	Kissimmee		68,401	\$ 175,793	2,105	\$ 83.51	\$ 200,816	2,510	\$ 80.01	\$ (138,066)	-68.8%		\$ (138,066)	\$ (138,066)	\$ (138,066)							
325	La Crosse		379	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
326	LaBelle		4,807	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 15,699	\$ (13,988)	\$ (11,768)	\$ (5,966)							
327	Lady Lake		14,687	\$ 51,151	-	#DIV/0!	\$ 49,067	-	#DIV/0!	\$ (29,440)	-60.0%		\$ (29,440)	\$ (29,440)	\$ (29,440)							
328	Lake Alfred		5,728	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 9,777	\$ (8,712)	\$ (7,329)	\$ (3,715)							

Office of Economic and Demographic Research

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
329	Lake Buena Vista		22	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
330	Lake Butler		1,853	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 13,901	\$ (12,386)	\$ (10,420)	\$ (5,282)							
331	Lake City		12,121	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 111,960	\$ (99,759)	\$ (83,929)	\$ (42,546)							
332	Lake Clarke Shores		3,401	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 30,372	\$ (27,062)	\$ (22,768)	\$ (11,542)							
333	Lake Hamilton		1,315	\$ 1,550	155	\$ 10.00	\$ 1,100	110	\$ 10.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -							
334	Lake Helen		2,662	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 5,715	\$ (5,092)	\$ (4,284)	\$ (2,172)							
335	Lake Mary		16,119	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 121,114	\$ (107,916)	\$ (90,791)	\$ (46,025)							
336	Lake Park		8,640	\$ 335,325	-	#DIV/0!	\$ 334,669	-	#DIV/0!	\$ (289,823)	-86.6%	\$ (289,823)	\$ (289,823)	\$ (289,823)	\$ (289,823)							
337	Lake Placid		2,564	\$ 16,780	480	\$ 34.96	\$ 15,212	435	\$ 34.97	\$ (4,350)	-28.6%	\$ (4,350)	\$ (4,350)	\$ (4,350)	\$ (4,350)							
338	Lake Wales		15,362	\$ 71,206	807	\$ 88.24	\$ 68,005	762	\$ 89.25	\$ (19,050)	-28.0%	\$ (19,050)	\$ (19,050)	\$ (19,050)	\$ (19,050)							
339	Lake Worth		37,475	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
340	Lakeland		102,507	\$ 1,428,192	4,685	\$ 304.84	\$ 1,464,473	5,216	\$ 280.77	\$ (1,334,073)	-91.1%	\$ (1,334,073)	\$ (1,334,073)	\$ (1,334,073)	\$ (1,334,073)							
341	Lantana		10,737	\$ 230,848	-	#DIV/0!	\$ 242,063	-	#DIV/0!	\$ (209,142)	-86.4%	\$ (209,142)	\$ (209,142)	\$ (209,142)	\$ (209,142)							
342	Largo		81,587	\$ 710,000	4,500	\$ 157.78	\$ 710,000	4,500	\$ 157.78	\$ (600,000)	-84.5%	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ (600,000)							
343	Lauderdale Lakes		34,830	\$ 164,195	-	#DIV/0!	\$ 165,446	-	#DIV/0!	\$ (142,284)	-86.0%	\$ (142,284)	\$ (142,284)	\$ (142,284)	\$ (142,284)							
344	Lauderdale-by-the-Sea		6,138	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 65,073	\$ (57,982)	\$ (48,781)	\$ (24,728)							
345	Lauderhill		70,677	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
346	Laurel Hill		539	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
347	Lawtey		718	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
348	Layton		182	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 2,039	\$ (1,817)	\$ (1,528)	\$ (775)							
349	Lazy Lake		24	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
350	Lee		318	\$ 1,295	51	\$ 25.39	\$ 1,255	49	\$ 25.61	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -							
351	Leesburg		22,000	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 215,429	\$ (191,952)	\$ (161,492)	\$ (81,865)							
352	Lighthouse Point		10,506	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 65,484	\$ (58,348)	\$ (49,089)	\$ (24,885)							
353	Live Oak		6,819	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 110,349	\$ (98,324)	\$ (82,721)	\$ (41,934)							
354	Longboat Key		6,879	\$ 152,704	-	#DIV/0!	\$ 156,420	-	#DIV/0!	\$ (90,724)	-58.0%	\$ (90,724)	\$ (90,724)	\$ (90,724)	\$ (90,724)							
355	Longwood		14,897	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 174,447	\$ (155,437)	\$ (130,771)	\$ (66,292)							
356	Loxahatchee Groves		3,271	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
357	Lynn Haven		20,004	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 124,382	\$ (110,827)	\$ (93,240)	\$ (47,266)							
358	Macclenny		6,450	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
359	Madeira Beach		4,354	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
360	Madison		3,044	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
361	Maitland		17,598	\$ 236,402	-	#DIV/0!	\$ 270,081	-	#DIV/0!	\$ (193,108)	-71.5%	\$ (193,108)	\$ (193,108)	\$ (193,108)	\$ (193,108)							
362	Malabar		2,817	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 15,555	\$ (13,860)	\$ (11,661)	\$ (5,911)							
363	Malone		2,169	\$ 4,213	55	\$ 76.59	\$ 4,650	55	\$ 84.55	\$ (3,275)	-70.4%	\$ (3,275)	\$ (3,275)	\$ (3,275)	\$ (3,275)							
364	Manalapan		417	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 29,186	\$ (26,005)	\$ (21,878)	\$ (11,091)							
365	Mangonia Park		1,984	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 51,285	\$ (45,696)	\$ (38,445)	\$ (19,489)							
366	Marathon		8,546	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 43,365	\$ (38,639)	\$ (32,508)	\$ (16,479)							
367	Marco Island		16,930	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 28,989	\$ (25,830)	\$ (21,731)	\$ (11,016)							
368	Margate		57,226	\$ 306,117	-	#DIV/0!	\$ 306,019	-	#DIV/0!	\$ (250,936)	-82.0%	\$ (250,936)	\$ (250,936)	\$ (250,936)	\$ (250,936)							
369	Marianna		7,716	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
370	Marineland		6	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 574	\$ (511)	\$ (430)	\$ (218)							
371	Mary Esther		3,905	\$ 133,781	-	#DIV/0!	\$ 126,300	-	#DIV/0!	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -							
372	Mascotte		5,515	\$ 12,075	-	#DIV/0!	\$ 13,900	-	#DIV/0!	\$ (13,000)	-93.5%	\$ (13,000)	\$ (13,000)	\$ (13,000)	\$ (13,000)							
373	Mayo		1,201	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 4,336	\$ (3,863)	\$ (3,250)	\$ (1,648)							
374	McIntosh		449	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
375	Medley		834	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 193,527	\$ (172,438)	\$ (145,074)	\$ (73,542)							
376	Melbourne		80,419	\$ 1,044,874	-	#DIV/0!	\$ 1,040,402	-	#DIV/0!	\$ (865,614)	-83.2%	\$ (865,614)	\$ (865,614)	\$ (865,614)	\$ (865,614)							
377	Melbourne Beach		3,076	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
378	Melbourne Village		666	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 4,240	\$ (3,778)	\$ (3,178)	\$ (1,611)							
379	Mexico Beach		1,196	\$ 6,708	116	\$ 57.83	\$ 8,467	145	\$ 58.39	\$ (3,888)	-45.9%	\$ (3,888)	\$ (3,888)	\$ (3,888)	\$ (3,888)							
380	Miami		456,089	\$ 7,734,642	-	#DIV/0!	\$ 8,135,786	-	#DIV/0!	\$ (7,566,281)	-93.0%	\$ (7,566,281)	\$ (7,566,281)	\$ (7,566,281)	\$ (7,566,281)							
381	Miami Beach		92,797	\$ 4,464,283	-	#DIV/0!	\$ 4,841,963	-	#DIV/0!	\$ (4,643,443)	-95.9%	\$ (4,643,443)	\$ (4,643,443)	\$ (4,643,443)	\$ (4,643,443)							
382	Miami Gardens		111,998	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 1,026,373	\$ (914,523)	\$ (769,400)	\$ (390,032)							
383	Miami Lakes		30,456	\$ 100,000	1,500	\$ 66.67	\$ 100,000	1,500	\$ 66.67	\$ (10,000)	-10.0%	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)							
384	Miami Shores		10,810	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 104,602	\$ (93,203)	\$ (78,413)	\$ (39,750)							
385	Miami Springs		14,214	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 97,645	\$ (87,004)	\$ (73,197)	\$ (37,106)							
386	Micanopy		600	\$ 5,520	138	\$ 40.00	\$ 5,930	143	\$ 41.47	\$ (2,355)	-39.7%	\$ (2,355)	\$ (2,355)	\$ (2,355)	\$ (2,355)							
387	Midway		3,381	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
388	Milton		10,038	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 130,841	\$ (116,582)	\$ (98,082)	\$ (49,721)							
389	Minneola		11,133	\$ 15,000	300	\$ 50.00	\$ 15,000	281	\$ 53.38	\$ (5,000)	-33.3%	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)							
390	Miramar		134,037	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 1,435,559	\$ (1,279,118)	\$ (1,076,138)	\$ (545,526)							
391	Monticello		2,443	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 204,958	\$ (182,623)	\$ (153,643)	\$ (77,886)							
392	Montverde		1,716	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
393	Moore Haven		1,672	\$ 3,905	86	\$ 45.41	\$ 2,102	53	\$ 39.66	\$ (775)	-36.9%	\$ (775)	\$ (775)	\$ (775)	\$ (775)							
394	Mount Dora		13,949	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 22,726	\$ (20,250)	\$ (17,036)	\$ (8,636)							
395	Mulberry		3,828	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 9,805	\$ (8,737)	\$ (7,350)	\$ (3,726)							
396	Naples		19,736	\$ 179,269	-	#DIV/0!	\$ 267,847	-	#DIV/0!	\$ (176,779)	-66.0%	\$ (176,779)	\$ (176,779)	\$ (176,779)	\$ (176,779)							
397	Neptune Beach		7,267	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 61,925	\$ (55,177)	\$ (46,421)	\$ (23,532)							
398	New Port Richey		15,619	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 155,322	\$ (138,396)	\$ (116,434)	\$ (59,024)							

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
399	New Smyrna Beach		25,078	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 221,027	\$ (196,940)	\$ (165,688)	\$ (83,992)							
400	Newberry		5,946	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 35,277	\$ (31,433)	\$ (26,445)	\$ (13,406)							
401	Niceville		14,122	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 86,900	\$ (77,430)	\$ (65,143)	\$ (33,023)							
402	Noma		183	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
403	North Bay Village		8,949	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 71,682	\$ (63,871)	\$ (53,735)	\$ (27,240)							
404	North Lauderdale		44,064	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 199,637	\$ (177,881)	\$ (149,654)	\$ (75,864)							
405	North Miami		63,731	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
406	North Miami Beach		44,512	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 869,532	\$ (774,774)	\$ (651,827)	\$ (330,431)							
407	North Palm Beach		12,230	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 257,670	\$ (229,590)	\$ (193,157)	\$ (97,917)							
408	North Port		64,472	\$ 118,404	-	#DIV/0!	\$ 125,165	-	#DIV/0!	\$ (80,857)	-64.6%	\$ (80,857)	\$ (80,857)	\$ (80,857)	\$ (80,857)							
409	North Redington Beach		1,444	\$ 6,484	-	#DIV/0!	\$ 7,178	-	#DIV/0!	\$ (5,455)	-76.0%	\$ (5,455)	\$ (5,455)	\$ (5,455)	\$ (5,455)							
410	Oak Hill		1,972	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 6,859	\$ (6,111)	\$ (5,142)	\$ (2,606)							
411	Oakland		2,635	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
412	Oakland Park		44,098	\$ 388,373	3,267	\$ 118.88	\$ 386,911	3,334	\$ 116.05	\$ (303,561)	-78.5%	\$ (303,561)	\$ (303,561)	\$ (303,561)	\$ (303,561)							
413	Ocala		59,720	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 416,707	\$ (371,296)	\$ (312,376)	\$ (158,353)							
414	Ocean Breeze	100	The municipality does not levy the tax.										\$ -	\$ -	\$ -							
415	Ocean Ridge		1,779	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 2,590	\$ (2,308)	\$ (1,942)	\$ (984)							
416	Ocoee		41,881	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 398,843	\$ (355,379)	\$ (298,985)	\$ (151,564)							
417	Okeechobee		5,552	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 71,454	\$ (63,667)	\$ (53,564)	\$ (27,153)							
418	Oldsmar		14,230	\$ 158,106	-	#DIV/0!	\$ 191,764	-	#DIV/0!	\$ (160,123)	-83.5%	\$ (160,123)	\$ (160,123)	\$ (160,123)	\$ (160,123)							
419	Opa-locka		17,831	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
420	Orange City		11,679	\$ 147,827	1,212	\$ 121.97	\$ 148,345	1,270	\$ 116.81	\$ (116,595)	-78.6%	\$ (116,595)	\$ (116,595)	\$ (116,595)	\$ (116,595)							
421	Orange Park		8,606	\$ 83,455	838	\$ 99.59	\$ 81,582	796	\$ 102.49	\$ (61,682)	-75.6%	\$ (61,682)	\$ (61,682)	\$ (61,682)	\$ (61,682)							
422	Orchid		415	\$ 1,500	-	#DIV/0!	\$ 1,500	-	#DIV/0!	\$ (1,374)	-91.6%	\$ (1,374)	\$ (1,374)	\$ (1,374)	\$ (1,374)							
423	Orlando		271,752	\$ 8,434,995	25,000	\$ 337.40	\$ 9,741,683	25,000	\$ 389.67	\$ (9,500,000)	-97.5%	\$ (9,500,000)	\$ (9,500,000)	\$ (9,500,000)	\$ (9,500,000)							
424	Ormond Beach		40,366	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 296,284	\$ (263,996)	\$ (222,103)	\$ (112,591)							
425	Otter Creek		122	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
426	Oviedo		37,128	\$ 118,014	-	#DIV/0!	\$ 155,223	-	#DIV/0!	\$ (38,961)	-25.1%	\$ (38,961)	\$ (38,961)	\$ (38,961)	\$ (38,961)							
427	Pahokee		5,826	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 13,887	\$ (12,374)	\$ (10,410)	\$ (5,277)							
428	Palatka		10,548	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 103,040	\$ (91,811)	\$ (77,242)	\$ (39,156)							
429	Palm Bay		109,162	\$ 512,749	-	#DIV/0!	\$ 522,154	-	#DIV/0!	\$ (397,881)	-76.2%	\$ (397,881)	\$ (397,881)	\$ (397,881)	\$ (397,881)							
430	Palm Beach		8,040	\$ 697,415	-	#DIV/0!	\$ 747,847	-	#DIV/0!	\$ (710,455)	-95.0%	\$ (710,455)	\$ (710,455)	\$ (710,455)	\$ (710,455)							
431	Palm Beach Gardens		51,532	\$ 1,642,308	5,500	\$ 298.60	\$ 1,600,231	5,500	\$ 290.95	\$ (1,463,000)	-91.4%	\$ (1,463,000)	\$ (1,463,000)	\$ (1,463,000)	\$ (1,463,000)							
432	Palm Beach Shores		1,161	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 16,648	\$ (14,833)	\$ (12,480)	\$ (6,326)							
433	Palm Coast		81,184	\$ 448,000	3,400	\$ 131.76	\$ 432,000	3,400	\$ 127.06	\$ (350,000)	-81.0%	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)							
434	Palm Shores		979	\$ -	-	#DIV/0!	\$ 15,141	90	\$ 168.23	\$ (13,491)	-89.1%	\$ (13,491)	\$ (13,491)	\$ (13,491)	\$ (13,491)							
435	Palm Springs		22,458	\$ 309,651	3,153	\$ 98.21	\$ 343,981	3,450	\$ 99.70	\$ (257,731)	-74.9%	\$ (257,731)	\$ (257,731)	\$ (257,731)	\$ (257,731)							
436	Palmetto		13,130	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 74,017	\$ (65,951)	\$ (55,486)	\$ (28,127)							
437	Palmetto Bay		23,962	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 96,023	\$ (85,559)	\$ (71,982)	\$ (36,490)							
438	Panama City		36,909	\$ 9,163,515	-	#DIV/0!	\$ 9,361,261	-	#DIV/0!	\$ (9,286,371)	-99.2%	\$ (9,286,371)	\$ (9,286,371)	\$ (9,286,371)	\$ (9,286,371)							
439	Panama City Beach		12,545	\$ 11,874,139	-	#DIV/0!	\$ 12,361,906	-	#DIV/0!	\$ (12,275,373)	-99.3%	\$ (12,275,373)	\$ (12,275,373)	\$ (12,275,373)	\$ (12,275,373)							
440	Parker		4,441	\$ 27,666	269	\$ 102.85	\$ 26,945	266	\$ 101.30	\$ (21,106)	-78.3%	\$ (21,106)	\$ (21,106)	\$ (21,106)	\$ (21,106)							
441	Parkland		29,586	\$ 40,585	421	\$ 96.40	\$ 39,361	438	\$ 89.87	\$ (28,411)	-72.2%	\$ (28,411)	\$ (28,411)	\$ (28,411)	\$ (28,411)							
442	Paxton		597	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
443	Pembroke Park		6,318	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 153,056	\$ (136,377)	\$ (114,735)	\$ (58,163)							
444	Pembroke Pines		161,799	\$ 3,378,223	-	#DIV/0!	\$ 3,455,361	-	#DIV/0!	\$ (3,317,147)	-96.0%	\$ (3,317,147)	\$ (3,317,147)	\$ (3,317,147)	\$ (3,317,147)							
445	Penney Farms		740	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
446	Pensacola		53,690	\$ 910,000	5,132	\$ 177.32	\$ 915,000	5,139	\$ 178.05	\$ (786,700)	-86.0%	\$ (786,700)	\$ (786,700)	\$ (786,700)	\$ (786,700)							
447	Perry		6,974	\$ -	-	#DIV/0!	\$ 70,481	-	#DIV/0!	\$ (54,975)	-78.0%	\$ (54,975)	\$ (54,975)	\$ (54,975)	\$ (54,975)							
448	Pierson		1,694	\$ 5,400	164	\$ 32.93	\$ 4,000	141	\$ 28.37	\$ (2,000)	-50.0%	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)							
449	Pinecrest		18,382	\$ 114,079	667	\$ 171.03	\$ 122,659	1,162	\$ 105.56	\$ (93,609)	-76.3%	\$ (93,609)	\$ (93,609)	\$ (93,609)	\$ (93,609)							
450	Pinellas Park		52,497	\$ 739,489	3,385	\$ 218.46	\$ 732,833	3,340	\$ 219.41	\$ (649,333)	-88.6%	\$ (649,333)	\$ (649,333)	\$ (649,333)	\$ (649,333)							
451	Plant City		37,840	\$ 590,707	2,229	\$ 265.01	\$ 577,957	2,423	\$ 238.53	\$ (519,500)	-89.9%	\$ (519,500)	\$ (519,500)	\$ (519,500)	\$ (519,500)							
452	Plantation		88,328	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 800,876	\$ (713,600)	\$ (600,360)	\$ (304,341)							
453	Polk City		1,670	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 11,188	\$ (9,968)	\$ (8,387)	\$ (4,251)							
454	Pomona Park		873	\$ 3,206	38	\$ 84.37	\$ 3,034	32	\$ 94.80	\$ (215)	-7.1%	\$ (215)	\$ (215)	\$ (215)	\$ (215)							
455	Pompano Beach		107,425	\$ 1,998,417	-	#DIV/0!	\$ 2,046,255	-	#DIV/0!	\$ (1,600,171)	-78.2%	\$ (1,600,171)	\$ (1,600,171)	\$ (1,600,171)	\$ (1,600,171)							
456	Ponce de Leon		550	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
457	Ponce Inlet		3,062	\$ 7,105	126	\$ 56.39	\$ 6,928	134	\$ 51.70	\$ (3,353)	-48.4%	\$ (3,353)	\$ (3,353)	\$ (3,353)	\$ (3,353)							
458	Port Orange		59,315	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 126,834	\$ (113,013)	\$ (95,079)	\$ (48,198)							
459	Port Richey		2,663	\$ 63,935	451	\$ 141.76	\$ 64,941	551	\$ 117.86	\$ (60,000)	-92.4%	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ (60,000)							
460	Port St. Joe		3,567	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
461	Port St. Lucie		178,091	\$ 1,372,422	-	#DIV/0!	\$ 1,803,052	-	#DIV/0!	\$ (1,622,747)	-90.0%	\$ (1,622,747)	\$ (1,622,747)	\$ (1,622,747)	\$ (1,622,747)							
462	Punta Gorda		18,368	\$ 89,650	988	\$ 90.74	\$ 94,976	1,004	\$ 94.60	\$ (70,000)	-73.7%	\$ (70,000)	\$ (70,000)	\$ (70,000)	\$ (70,000)							
463	Quincy		8,066	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 28,257	\$ (25,178)	\$ (21,183)	\$ (10,738)							
464	Raiford		243	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
465	Reddick	499	The municipality has never levied the tax.										\$ -	\$ -	\$ -							
466	Redington Beach		1,448	\$ -	-	#DIV/0!	\$ 4,985	165	\$ 30.21	\$ (1,000)	-20.1%	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)							
467	Redington Shores		2,192	\$ 15,000	-	#DIV/0!	\$ 15,000	-	#DIV/0!	\$ (11,700)	-78.0%	\$ (11,700)	\$ (11,700)	\$ (11,700)	\$ (11,700)							
468	Riviera Beach		33,957	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 1,047,762	\$ (933,582)	\$ (785,434)	\$							

Office of Economic and Demographic Research

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
469	Rockledge		26,303	\$ 186,763	1,500	\$ 124.51	\$ 170,060	1,400	\$ 121.47	\$ (135,000)	-79.4%		\$ (135,000)	\$ (135,000)	\$ (135,000)							
470	Royal Palm Beach		37,138	\$ 678,582	-	#DIV/0!	\$ 672,453	-	#DIV/0!	\$ (623,364)	-92.7%		\$ (623,364)	\$ (623,364)	\$ (623,364)							
471	Safety Harbor		17,269	\$ 166,793	-	#DIV/0!	\$ 165,083	-	#DIV/0!	\$ (135,203)	-81.9%		\$ (135,203)	\$ (135,203)	\$ (135,203)							
472	San Antonio		1,236	\$ 1,643	54	\$ 30.42	\$ 2,160	66	\$ 32.73	\$ (500)	-23.1%		\$ (500)	\$ (500)	\$ (500)							
473	Sanford		57,248	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 788,667	\$ (702,722)	\$ (591,208)	\$ (299,701)							
474	Sanibel		6,591	\$ 294,163	-	#DIV/0!	\$ 283,506	-	#DIV/0!	\$ (191,083)	-67.4%		\$ (191,083)	\$ (191,083)	\$ (191,083)							
475	Sarasota		53,865	\$ 879,543	-	#DIV/0!	\$ 937,548	-	#DIV/0!	\$ (791,291)	-84.4%		\$ (791,291)	\$ (791,291)	\$ (791,291)							
476	Satellite Beach		10,485	\$ 50,517	-	#DIV/0!	\$ 40,597	-	#DIV/0!	\$ (25,982)	-64.0%		\$ (25,982)	\$ (25,982)	\$ (25,982)							
477	Sea Ranch Lakes		677	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 5,968	\$ (5,318)	\$ (4,474)	\$ (2,268)							
478	Sebastian		23,732	\$ 90,364	-	#DIV/0!	\$ 81,250	-	#DIV/0!	\$ (57,688)	-71.0%		\$ (57,688)	\$ (57,688)	\$ (57,688)							
479	Sebring		10,971	\$ 53,339	-	#DIV/0!	\$ 46,362	-	#DIV/0!	\$ (17,618)	-38.0%		\$ (17,618)	\$ (17,618)	\$ (17,618)							
480	Seminole		18,440	\$ 148,884	927	\$ 160.61	\$ 145,616	893	\$ 163.06	\$ (117,034)	-80.4%		\$ (117,034)	\$ (117,034)	\$ (117,034)							
481	Sewall's Point		2,026	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 4,451	\$ (3,966)	\$ (3,337)	\$ (1,692)							
482	Shalimar		811	\$ 11,800	71	\$ 166.20	\$ 11,800	71	\$ 166.20	\$ (10,025)	-85.0%		\$ (10,025)	\$ (10,025)	\$ (10,025)							
483	Sneads		1,927	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
484	Sopchoppy		466	The municipality has never levied the tax.										\$ -	\$ -	\$ -						
485	South Bay		5,293	\$ 14,933	-	#DIV/0!	\$ 12,706	-	#DIV/0!	\$ (3,685)	-29.0%		\$ (3,685)	\$ (3,685)	\$ (3,685)							
486	South Daytona		12,635	\$ 187,108	-	#DIV/0!	\$ 191,183	-	#DIV/0!	\$ (143,578)	-75.1%		\$ (143,578)	\$ (143,578)	\$ (143,578)							
487	South Miami		12,912	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 632,691	\$ (563,743)	\$ (474,284)	\$ (240,429)							
488	South Palm Beach		1,378	\$ 15,954	-	#DIV/0!	\$ 7,932	-	#DIV/0!	\$ (6,000)	-75.6%		\$ (6,000)	\$ (6,000)	\$ (6,000)							
489	South Pasadena		5,087	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 107,326	\$ (95,630)	\$ (80,455)	\$ (40,785)							
490	Southwest Ranches		7,572	The municipality has never levied the tax.										\$ -	\$ -	\$ -						
491	Springfield		9,490	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
492	St. Augustine		13,747	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 125,148	\$ (111,510)	\$ (93,814)	\$ (47,557)							
493	St. Augustine Beach		6,555	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 29,506	\$ (26,290)	\$ (22,118)	\$ (11,212)							
494	St. Cloud		42,998	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 216,253	\$ (192,687)	\$ (162,110)	\$ (82,178)							
495	St. Leo		1,370	\$ 302	12	\$ 25.17	\$ 165	11	\$ 15.00	\$ -	0.0%		\$ -	\$ -	\$ -							
496	St. Lucie Village		607	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
497	St. Marks		285	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
498	St. Pete Beach		9,452	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 98,817	\$ (88,049)	\$ (74,077)	\$ (37,552)							
499	St. Petersburg		259,906	\$ -	-	#DIV/0!	\$ 2,467,000	-	#DIV/0!	\$ (2,067,346)	-83.8%		\$ (2,067,346)	\$ (2,067,346)	\$ (2,067,346)							
500	Starke		5,515	\$ 61,226	575	\$ 106.48	\$ 63,058	604	\$ 104.40	\$ (41,198)	-65.3%		\$ (41,198)	\$ (41,198)	\$ (41,198)							
501	Stuart		16,148	\$ 631,125	-	#DIV/0!	\$ 638,606	-	#DIV/0!	\$ (638,606)	-100.0%		\$ (638,606)	\$ (638,606)	\$ (638,606)							
502	Sunny Isles Beach		22,063	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 260,778	\$ (232,359)	\$ (195,487)	\$ (99,098)							
503	Sunrise		90,714	\$ 2,217,511	-	#DIV/0!	\$ 2,195,000	-	#DIV/0!	\$ (2,074,275)	-94.5%		\$ (2,074,275)	\$ (2,074,275)	\$ (2,074,275)							
504	Surfside		5,544	\$ 61,019	253	\$ 241.18	\$ 83,798	272	\$ 308.08	\$ (76,998)	-91.9%		\$ (76,998)	\$ (76,998)	\$ (76,998)							
505	Sweetwater		21,408	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 26,273	\$ (23,410)	\$ (19,695)	\$ (9,984)							
506	Tallahassee		189,675	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
507	Tamarac		63,309	\$ 758,204	2,418	\$ 313.57	\$ 747,476	2,441	\$ 306.22	\$ (686,451)	-91.8%		\$ (686,451)	\$ (686,451)	\$ (686,451)							
508	Tampa		365,124	\$ 9,548,453	-	#DIV/0!	\$ 9,850,958	-	#DIV/0!	\$ (8,865,862)	-90.0%		\$ (8,865,862)	\$ (8,865,862)	\$ (8,865,862)							
509	Tarpon Springs		24,637	\$ 147,701	-	#DIV/0!	\$ 147,746	-	#DIV/0!	\$ (107,855)	-73.0%		\$ (107,855)	\$ (107,855)	\$ (107,855)							
510	Tavares		15,996	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 46,984	\$ (41,864)	\$ (35,221)	\$ (17,854)							
511	Temple Terrace		25,820	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 269,314	\$ (239,965)	\$ (201,886)	\$ (102,342)							
512	Tequesta		5,699	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 90,155	\$ (80,330)	\$ (67,583)	\$ (34,260)							
513	Titusville		46,022	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
514	Treasure Island		6,805	\$ 68,561	978	\$ 70.10	\$ 80,636	978	\$ 82.45	\$ (56,190)	-69.7%		\$ (56,190)	\$ (56,190)	\$ (56,190)							
515	Trenton		1,984	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 6,327	\$ (5,638)	\$ (4,743)	\$ (2,404)							
516	Umatilla		3,908	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 6,621	\$ (5,900)	\$ (4,964)	\$ (2,516)							
517	Valparaiso		5,266	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 30,728	\$ (27,379)	\$ (23,035)	\$ (11,677)							
518	Venice		21,849	\$ 113,783	-	#DIV/0!	\$ 135,906	-	#DIV/0!	\$ (92,416)	-68.0%		\$ (92,416)	\$ (92,416)	\$ (92,416)							
519	Vernon		749	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
520	Vero Beach		15,823	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 164,691	\$ (146,743)	\$ (123,457)	\$ (62,584)							
521	Virginia Gardens		2,433	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 65,567	\$ (58,421)	\$ (49,151)	\$ (24,916)							
522	Waldo		939	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
523	Wauchula		5,160	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 13,969	\$ (12,446)	\$ (10,471)	\$ (5,308)							
524	Wausau		383	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
525	Webster		803	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
526	Weeki Wachee		5	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
527	Welaka		717	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
528	Wellington		60,308	\$ 861,240	-	#DIV/0!	\$ 957,855	-	#DIV/0!	\$ (857,280)	-89.5%		\$ (857,280)	\$ (857,280)	\$ (857,280)							
529	West Melbourne		20,640	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 222,538	\$ (198,287)	\$ (166,821)	\$ (84,567)							
530	West Miami		6,600	\$ 35,000	212	\$ 165.09	\$ 21,383	212	\$ 100.86	\$ (17,500)	-81.8%		\$ (17,500)	\$ (17,500)	\$ (17,500)							
531	West Palm Beach		108,896	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 3,163,116	\$ (2,818,413)	\$ (2,371,165)	\$ (1,202,015)							
532	West Park		14,768	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 118,936	\$ (105,975)	\$ (89,158)	\$ (45,197)							
533	Weston		66,526	\$ 842,521	-	#DIV/0!	\$ 921,010	-	#DIV/0!	\$ (819,699)	-89.0%		\$ (819,699)	\$ (819,699)	\$ (819,699)							
534	Westville		301	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
535	Wewahitchka		2,105	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
536	White Springs		760	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
537	Wildwood		8,016	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
538	Williston		2,786	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 24,911	\$ (22,196)	\$ (18,674)	\$ (9,466)							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
539	Wilton Manors		12,446	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 101,324	\$ (90,282)	\$ (75,956)	\$ (38,504)							
540	Windermere		2,889	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 9,625	\$ (8,576)	\$ (7,215)	\$ (3,657)							
541	Winter Garden		41,606	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 216,729	\$ (193,111)	\$ (162,467)	\$ (82,359)							
542	Winter Haven		39,524	\$ 229,280	-	#DIV/0!	\$ 218,511	-	#DIV/0!	\$ (171,313)	-78.4%	\$ (171,313)	\$ (171,313)	\$ (171,313)	\$ (171,313)							
543	Winter Park		29,308	\$ 480,935	4,009	\$ 119.96	\$ 470,728	4,179	\$ 112.64	\$ (366,253)	-77.8%	\$ (366,253)	\$ (366,253)	\$ (366,253)	\$ (366,253)							
544	Winter Springs		36,156	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 108,973	\$ (97,097)	\$ (81,689)	\$ (41,411)							
545	Worthington Springs		339	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
546	Yankeetown		506	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -							
547	Zephyrhills		15,170	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 92,401	\$ (82,332)	\$ (69,267)	\$ (35,113)							
548	Zolfo Springs		1,813	\$ 1,999	97	\$ 20.61	\$ 2,768	135	\$ 20.50	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -							
549	Total-AFR Municipalities		10,203,629	\$ 96,743,732	154,657		\$ 104,020,638	157,974		\$ (92,945,622)	-89.4%		\$ (139,707,920)	\$ (132,287,312)	\$ (112,889,104)		-					
550	Total-Statewide Municipal		10,203,629																			
551	% of Statewide Municipal		100%						Estimated Revenue Losses (Including County Distributions to Municipalities)				\$ (141,058,885)	\$ (133,638,277)	\$ (114,240,070)							
552																						
553			-								% Loss Assumptions		-89.1%	-75.0%	-38.0%							
554																						
555	IV. Calculated High, Middle, and Low Fiscal Impacts (Millions \$) for County and Municipal Gov'ts by Projecting the Estimated FY 2015-16 Revenue Losses into the Forecast Period Using the Selected CAGR																					
556																						
557																						
558		County Governments				Municipal Governments																
559		High	Middle	Low		High	Middle	Low														
560	State FY	-40.8%	-26.4%	-4.7%		-89.1%	-75.0%	-38.0%														
561	2016-17	(\$14.1)	(\$13.2)	(\$12.0)		(\$144.9)	(\$137.2)	(\$117.3)														
562	2017-18	(\$14.0)	(\$13.1)	(\$11.9)		(\$148.8)	(\$140.9)	(\$120.5)														
563	2018-19	(\$13.8)	(\$13.0)	(\$11.8)		(\$152.8)	(\$144.7)	(\$123.7)														
564	2019-20	(\$13.7)	(\$12.9)	(\$11.7)		(\$156.9)	(\$148.6)	(\$127.1)														
565	2020-21	(\$13.6)	(\$12.8)	(\$11.6)		(\$161.1)	(\$152.7)	(\$130.5)														
566	2021-22	(\$13.5)	(\$12.7)	(\$11.5)		(\$165.5)	(\$156.8)	(\$134.0)														
567																						
568																						
569	V. Proposed Fiscal Impact (Millions \$) - Sum of County and Municipal Gov't Impacts																					
570																						
571		High		Middle		Low																
572	State FY	Cash	Recurring	Cash	Recurring	Cash	Recurring															
573	2017-18	(\$162.7)	(\$162.7)	(\$154.1)	(\$154.1)	(\$132.4)	(\$132.4)															
574	2018-19	(\$166.6)	(\$166.6)	(\$157.8)	(\$157.8)	(\$135.5)	(\$135.5)															
575	2019-20	(\$170.6)	(\$170.6)	(\$161.5)	(\$161.5)	(\$138.8)	(\$138.8)															
576	2020-21	(\$174.7)	(\$174.7)	(\$165.4)	(\$165.4)	(\$142.1)	(\$142.1)															
577	2021-22	(\$178.9)	(\$178.9)	(\$169.4)	(\$169.4)	(\$145.5)	(\$145.5)															

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use

Issue: Book Fairs

Bill Number(s): Proposed Language

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Governor's Proposal

Month/Year Impact Begins: 7/2017

Date of Analysis: 2/15/2017

Section 1: Narrative

a. Current Law: Sales at School book fairs are taxable transactions for Sales and Use tax purposes.

b. Proposed Change: Proposed new exemption: (ooo) Book fairs.—Also exempt from the tax imposed by this chapter are books and other reading materials when sold:

1. On the premises of a public, parochial, or nonprofit school operated for and attended by students in grades K through 12; and
2. On the premises of a nonpermanent retail establishment that operates fewer than 10 days per location each calendar year.

If such sales are made by a third-party vendor, the vendor must commit some or all of the profits from the sales to the public, parochial, or nonprofit school where the sales were made. The profits may be distributed to the school in the form of cash, in-store credits, in-kind contributions, or similar methods.

Section 2: Description of Data and Sources

SAP data

2014 and 2015 Sales Tape

December 2016 General Revenue Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)

For 2014 data, Department SAP system was searched for any registered taxpayers with the terms "Book Fair" or "Bookfair" in the name, as well as for any registered taxpayer with the term "School" in their name. The results were examined to eliminate any that did not appear to be k-12 schools. These results were then merged on Partner number with the 2014 sales tax file to obtain sales tax amounts. The results for sales tax remitted were:

Bookfair/ Book fair	\$1,870,972
School (excluded Commercial Rental, Transient rental and Vending sales)	\$1,817,065

For 2015 data, Department SAP system was searched for any registered taxpayers with the terms "Book Fair" or "Bookfair" in the name. Calendar year data was used rather than SAP data to identify any entity with "School" in their name. This set was similarly examined to eliminate any that did not appear to be k-12 schools. The 2015 results were:

Bookfair/ Book fair	\$1,668,609
School (excluded Commercial Rental, Transient rental and Vending sales)	\$1,487,910

For the low estimate, it was assumed that 50% of the Sales for those entities with Book Fair in their name would be exempted under the proposal and 15% of the sales tax remitted by schools would be exempted with respect to the 2015 data.

The middle is twice the average of the 2015 low and the 2014 low.

The high is four times the 2014 low.

Growth – August 2015 General Revenue Conference adopted Consumer Nondurables growth rates

Assumption for middle and high – there are other entities that would have exempt sales but that were not captured by this methodology.

For the cash, it was assumed that the normal 1 month startup lag for sales tax would not apply due to little school related activity taking place in July.

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use

Issue: Book Fairs

Bill Number(s): Proposed Language

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(\$5.0 M)	(\$5.4 M)	(\$2.2 M)	(\$2.4 M)	(\$1.1 M)	(\$1.2 M)
2018-19	(\$5.6 M)	(\$5.6 M)	(\$2.5 M)	(\$2.5 M)	(\$1.4 M)	(\$1.4 M)
2019-20	(\$5.9 M)	(\$5.9 M)	(\$2.6 M)	(\$2.6 M)	(\$1.4 M)	(\$1.4 M)
2020-21	(\$6.2 M)	(\$6.2 M)	(\$2.9 M)	(\$2.9 M)	(\$1.5 M)	(\$1.5 M)
2021-22	(\$6.4 M)	(\$6.4 M)	(\$3.0 M)	(\$3.0 M)	(\$1.6 M)	(\$1.6 M)

List of affected Trust Funds: Sales Tax Group

Section 5: Consensus Estimate (Adopted: 02/17/2017): The Conference adopted the middle impact, but with the first year's cash impact equal to -\$2.4m.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(2.1)	(2.1)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.2)	(0.2)
2018-19	(2.2)	(2.2)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.2)	(0.2)
2019-20	(2.3)	(2.3)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.2)	(0.2)
2020-21	(2.6)	(2.6)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.2)	(0.2)
2021-22	(2.6)	(2.6)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.3)	(0.3)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(0.3)	(0.3)	(0.6)	(0.6)	(2.7)	(2.7)
2018-19	(0.3)	(0.3)	(0.6)	(0.6)	(2.8)	(2.8)
2019-20	(0.3)	(0.3)	(0.6)	(0.6)	(2.9)	(2.9)
2020-21	(0.3)	(0.3)	(0.6)	(0.6)	(3.2)	(3.2)
2021-22	(0.3)	(0.3)	(0.7)	(0.7)	(3.3)	(3.3)

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Book fairs					2014 data		2015 data					
2	Sales Tax - Entities with "Book Fair" in their name						\$1,870,972	\$1,668,609	Note - excludes sales tax on commercial rent, transient rentals and vending				
3	Sales tax - entities with "School" in their name						\$1,817,065	\$1,487,910					
4													
5	Assumptions												
6	percent of Book fair sales					50%							
7	Percent of School sales tax					15%							
8													
9	Using 2014 data						Using 2015 Data						
10	Growth rates		Low		Middle	High	Growth rates		Low		Middle	High	
11	Initial Value			\$1,208,046	\$2,416,092	\$4,832,183	Initial Value		\$1,057,491.1	\$2,114,982	\$4,229,965		
12	2015-16	0.017		\$1,228,583	\$2,457,165	\$4,914,330	2016-17	0.05	\$1,110,366	\$2,220,731	\$4,441,463		
13	2016-17	0.05		\$1,290,012	\$2,580,023	\$5,160,047	2017-18	0.048	\$1,163,663	\$2,327,327	\$4,654,653		
14	2017-18	0.048		\$1,351,932	\$2,703,864	\$5,407,729	2018-19	0.044	\$1,214,864	\$2,429,729	\$4,859,458		
15	2018-19	0.044		\$1,411,417	\$2,822,834	\$5,645,669	2019-20	0.044	\$1,268,318	\$2,536,637	\$5,073,274		
16	2019-20	0.044		\$1,473,520	\$2,947,039	\$5,894,078	2020-21	0.044	\$1,324,124	\$2,648,249	\$5,296,498		
17	2020-21	0.044		\$1,538,354	\$3,076,709	\$6,153,418	2021-22	0.044	\$1,382,386	\$2,764,772	\$5,529,544		
18	2021-22	0.044		\$1,606,042	\$3,212,084	\$6,424,168							

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Disaster Preparedness Holiday

Bill Number(s): Proposed Language

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s):

Month/Year Impact Begins: The bill is effective upon becoming law/ impact begins May 27, 2017 (affecting the 2016-17 and 2017-18 fiscal years because of the one-month collection lag).

Date of Analysis: February 17, 2017

Section 1: Narrative

- a. Current Law:** Under current law in Ch. 112, all but one of the items listed in the bill are subject to the 6% Sales and Use Tax when purchased. First-aid kits are currently exempt from the Sales and Use Tax under the authorized exemption for common household remedies provided in s. 212.08(2)(a), F.S.
- b. Proposed Change:** The bill provides an exemption from sales tax for the items listed below that are purchased during the time period from May 27, 2017, through June 4, 2017 (9 days, first day on a Saturday):

Portable self-powered light source	\$ 20 or less
Portable self-powered radio, two-way radio or weather band radio	\$ 50 or less
Tarpaulin or other flexible waterproof sheeting	\$ 50 or less
Self-contained first-aid kit	\$ 30 or less
Ground anchor system or tie-down kit	\$ 50 or less
Gas or diesel fuel tank	\$ 25 or less
Package of AA-cell, C-cell, D-cell, 6-volt or 9-volt batteries, excluding automobile and boat batteries	\$ 30 or less
Non-electric food storage cooler	\$ 30 or less
Portable generator	\$ 750 or less
Reusable ice	\$ 10 or less

The tax exemption does not apply to sales within a theme park or entertainment complex, within a public lodging establishment, or within an airport.

Section 2: Description of Data and Sources

- Final Report on Hurricane Claims from Florida Office of Insurance Regulation (August 2006) for reported claims and total loss claims from 2004 Hurricanes Charley, Frances, Ivan, and Jeanne and 2005 Hurricanes Dennis, Katrina, Rita, and Wilma and October 20, 2008 Tropical Storm Fay Report at <http://www.flor.com/office/hurricane/seasonsinfo.aspx>.
- Submitted claims as of January 2017 for 2016 Hurricanes Hermine and Matthew at <http://flor.com/Sections/PandC/ProductReview/CatastropheReporting.aspx>.
- Various websites for price comparisons: www.lowes.com; www.walmart.com; www.target.com; www.homedepot.com;
- U.S. Bureau of Labor Statistics, Consumer Expenditure Survey, 2015.
- U.S. Census Bureau, American Community Survey, 2015.
- Florida Demographic Estimating Conference, February 2017.
- Florida and National Economic Estimating Conferences, November 2016.
- Various news articles on the 2016 hurricanes impact.

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

Household Purchases: The estimated number of Florida households for 2017 is used, along with the average percentage of households reporting losses in the most recent major storms (occurring in 2004, 2005, 2008, and 2016) = 4.3%. The low estimate assumes 4.8% of households would participate in the holiday (=4.3% average increased to 4.8% to account for the widespread threatened impact of Hurricane Matthew). The high estimate assumes 8.5% of households would participate based on the highest reported losses in 2005. The middle estimate is an average of the low and high, which is equivalent to 6.65% of households.

An amount of tax-free expenditures is assumed for each household: High = \$150; Middle = \$112.50 and Low = \$75. Based on the 2015 Consumer Expenditure Survey, it is estimated that Florida households will spend approximately \$1,800 annually (average of \$150 per month) for miscellaneous household equipment and home maintenance, repairs, insurance, and other expenses. The high

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Disaster Preparedness Holiday

Bill Number(s): Proposed Language

estimate assumes that an amount equivalent to one month's worth of expenditures would be spent during the 9-day holiday. The low estimates assumes that an amount equivalent to two weeks of expenditures would occur during the holiday. The middle estimate is an average of the low and high.

Generators: It is assumed a certain number of generators will be sold during the tax-free holiday: High = 80,248 and Low = 32,099. The Middle estimate of 56,174 generators is an average of the low and high estimates. These numbers are based on the REC adopted estimate for the 2016 proposed 9-day hurricane holiday, which also exempted generators priced at \$750 or less. The 2016 adopted estimate was equal to 0.4% of Florida households. For this analysis, the same assumption of 0.4% of households was used for the low estimate. The high estimate assumes 1% of households would purchase a tax-exempt generator. The middle is an average of the low and high, which is equivalent to 0.7% of households. Additionally, a price per generator is assumed as follows: High = \$750; Middle = \$750; and Low = \$600.

Section 4: Proposed Fiscal Impact

The total proposed fiscal impact is divided between the 2016-17 and 2017-18 fiscal years using the Day-by-Day Matrix. It is assumed that 58% of the impact will affect May 2017 sales activity, which will be reported in June 2017 collections. The balance of the impact is assigned to the 2017-18 fiscal year, as June 2017 sales activity will be reported in July 2017.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	(5.6 M)		(3.5 M)		(1.7 M)	
2017-18	(4.1 M)		(2.6 M)		(1.2 M)	
2018-19						
2019-20						
2020-21						
2021-22						

List of affected Trust Funds: Sales and Use Tax Grouping

Section 5: Consensus Estimate (Adopted 02/17/2017): The Conference adopted the middle estimate, with an adjustment to the Total HHs Purchasing from 4.8% to 4.3%. There is a current fiscal year impact of **-\$3.1 to GR; (*) to TF; and -\$0.8 to Local.**

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(2.2)	0.0	(Insignificant)	0.0	(0.1)	0.0	(0.2)	0.0
2018-19	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(0.3)	0.0	(0.6)	0.0	(2.8)	0.0
2018-19	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0

Proposed Language
2017 Sales Tax Holiday - Disaster Preparedness

9 Days
Saturday, May 27 - Sunday, June 4

1. # HOUSEHOLD PURCHASING ASSUMPTIONS:	
2004 Indices based on FINAL REPORT (4 hurricanes)	
Reported Loss % HHs	3.2%
Total Loss % HHs	2.3%
2005 Indices based on FINAL REPORT (4 hurricanes)	
Reported Loss % HHs	8.5%
Total Loss % HHs	5.8%
2008 Index based on Oct 20 2008 Report for Fay (1 storm)	
Reported Loss % HHs	2.7%
2016 Index based on Claims Data as of Jan 2017 (2 hurricanes)	
Reported Loss % HHs	2.8%

ASSUME: Major hurricanes 2016 will increase participation in the sales tax holiday.	
Average Reported Loss %	4.3%

2. AVAILABLE CASH FOR PURCHASES ASSUMPTIONS:				Methodology for HH Income
Using Florida After-Tax Income per Household				
(2015 American Community Survey: Florida)	2015	2016	2017	
	FY 2014-15	FY 2015-16	FY 2016-17	
Median Florida Household After-Tax Income	\$46,099	\$48,266	\$50,486	Florida Median HH income is based on the 2015 American Community Survey reported Florida median HH income in the last 12 months (\$57,339).
Using average annual expenditures from the 2015 Consumer Expenditure Survey, all consumer units:	Fla \$ per HH	Fla \$ per HH	Fla \$ per HH	This value is grown by the Nov 2016 Florida Economic Estimating Conference growth in Personal Income. The growth rates are:
<i>Shares of expenditures:</i>				2016 4.7%
Food & alcoholic beverage	13.60%	\$6,269	\$6,564	2017 4.6%
Housing (includes * below)	33.50%	\$15,443	\$16,169	
Apparel & services	2.80%	\$1,291	\$1,351	
Transportation	19.10%	\$8,805	\$9,219	
Health care	8.60%	\$3,965	\$4,151	
Entertainment	4.70%	\$2,167	\$2,269	
All others, including:	17.70%	\$8,160	\$8,543	
Personal care, reading, education, tobacco				
Miscellaneous				
Cash contributions				
Life insurance & other personal insurance				
	100.00%	\$46,099	\$48,266	\$50,486
*Maintenance, repairs, insurance & other expenses	2.30%	\$1,060	\$1,110	\$1,161
*Miscellaneous household equipment	1.30%	\$599	\$627	\$656

3. GENERATOR INFORMATION AND ASSUMPTIONS:	
News story from Miami Herald 6/27/05 reported 28,000 generators sold at Lowes during 2005 hurricane sales tax holiday.	
2016 REC assumed 31,734 generators would be sold during a proposed 2016 hurricane sales tax holiday (which did not occur). This number equates to 0.4% of Florida households. Approximately 12% of households in the U.S. own a portable generator and 3% own a standby generator.	
Various news articles reported surges in generator sales before Hurricane Matthew.	
HIGH = Assume 1% of Florida households purchase a tax-exempt generator.	
MIDDLE = Average of the high and low estimates, or 0.7% of households.	
LOW = Assume 0.4% of Florida households purchase a tax-exempt generator.	

Estimate for 9-Day Holiday				
Household Purchases				
	High	Middle	Low	
TOTAL Amount Purchased/HH	\$150.00	\$ 112.50	\$ 75.00	
TOTAL Fla Households	8,024,836	8,024,836	8,024,836	
TOTAL HHs Purchasing (8.5% / 6.65% / 4.3%)	682,111	513,590	345,068	
TOTAL Expenditures (\$M)	\$ 102.3	\$ 57.8	\$ 25.9	
Sales Tax for 9-Day Holiday	\$ (6.1)	\$ (3.5)	\$ (1.6)	
Generators				
	High	Middle	Low	
TOTAL Amount Purchased/HH	\$ 750	\$ 750	\$ 600	
TOTAL Generators Purchased (1% / 0.7% / 0.4%)	80,248	56,174	32,099	
TOTAL Expenditures (\$M)	\$ 60.2	\$ 42.1	\$ 19.3	
Sales Tax for 9-Day Holiday	\$ (3.6)	\$ (2.5)	\$ (1.2)	
Total Estimated Impact (9-day)	\$ (9.7)	\$ (6.0)	\$ (2.8)	
FY 2016-17 Impact (58%)	\$ (5.6)	\$ (3.5)	\$ (1.6)	
FY 2017-18 Impact	\$ (4.1)	\$ (2.5)	\$ (1.2)	

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Disaster Preparedness Holiday

Bill Number(s): HB555 / SB664

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Representative Fischer/ Senator Bean

Month/Year Impact Begins: The bills are effective upon becoming law/ impact begins May 30, 2017 (affecting the 2016-17 and 2017-18 fiscal years because of the one-month collection lag).

Date of Analysis: February 17, 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 the items listed below that are purchased during the time period from May 30, 2017, through June 5, 2017 (7 days, first day on a Tuesday):

Portable self-powered light source	\$ 20 or less
Portable self-powered radio, two-way radio or weather band radio	\$ 75 or less
Tarpaulin or other flexible waterproof sheeting	\$ 50 or less
Ground anchor system or tie-down kit	\$ 50 or less
Gas or diesel fuel tank	\$ 25 or less
Package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt or 9-volt batteries, excluding automobile and boat batteries	\$ 30 or less
Cellular telephone battery	\$ 60 or less
Cellular telephone charger	\$ 40 or less
Non-electric food storage cooler	\$ 30 or less
Reusable ice	\$ 10 or less
Carbon monoxide detector	\$ 75 or less
Portable generator	\$ 1,000 or less
Storm shutter device	\$ 200 or less
Single product consisting of two or more of the items listed above	\$ 75 or less
Personal locator beacon	\$ 600 or less
Emergency position-indicating radio beacon	\$ 1,500 or less
External portable hard drive for computer data backup and recovery	\$ 200 or less
Inverter/charger, power inverter, or uninterruptable power supply	\$ 200 or less

The tax exemption does not apply to sales within a theme park or entertainment complex, within a public lodging establishment, or within an airport.

Section 2: Description of Data and Sources

- Final Report on Hurricane Claims from Florida Office of Insurance Regulation (August 2006) for reported claims and total loss claims from 2004 Hurricanes Charley, Frances, Ivan, and Jeanne and 2005 Hurricanes Dennis, Katrina, Rita, and Wilma and October 20, 2008 Tropical Storm Fay Report at <http://www.florir.com/office/hurricane/season/seasoninfo.aspx>.
- Submitted claims as of January 2017 for 2016 Hurricanes Hermine and Matthew at <http://florir.com/Sections/PandC/ProductReview/CatastropheReporting.aspx>.
- Various websites for price comparisons: www.lowes.com; www.walmart.com; www.target.com; www.homedepot.com; www.amazon.com; www.basspro.com; www.rei.com; www.bestbuy.com.
- U.S. Bureau of Labor Statistics, Consumer Expenditure Survey, 2015.
- U.S. Census Bureau, American Community Survey, 2015.
- Florida Demographic Estimating Conference, February 2017.
- Florida and National Economic Estimating Conferences, November 2016.
- Various news articles on the 2016 hurricanes impact.

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Disaster Preparedness Holiday

Bill Number(s): HB555 / SB664

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

Household Purchases: The estimated number of Florida households for 2017 is used, along with the average percentage of households reporting losses in the most recent major storms (occurring in 2004, 2005, 2008, and 2016) = 4.3%. The low estimate assumes 4.9% of households would participate in the holiday (=4.3% average increased to 4.8% to account for the widespread threatened impact of Hurricane Matthew plus 0.1 percentage point to account for the additional items and higher prices for certain items as compared to the Proposed Language analysis. The high estimate assumes 8.6% of households would participate based on the highest reported losses in 2005 plus 0.1 percentage point. The middle estimate is an average of the low and high, which is equivalent to 6.75% of households.

An amount of tax-free expenditures is assumed for each household: High = \$155; Middle = \$117.50 and Low = \$80. Based on the 2015 Consumer Expenditure Survey, it is estimated that Florida households will spend approximately \$1,800 annually (average of \$150 per month) for miscellaneous household equipment and home maintenance, repairs, insurance, and other expenses. The high estimate assumes that an amount equivalent to one month's worth of expenditures plus \$5 to account for the additional items and higher prices for some of the items included in this holiday, as compared to the Proposed Language holiday, would be spent during the holiday period. The low estimate assumes that an amount equivalent to two weeks of expenditures plus \$5 would occur during the holiday. The middle estimate is an average of the low and high. Using these assumptions, a total 9-day holiday impact was calculated, and then adjusted by a factor of 73.8% using the Hurricane Sales Tax Holiday Day-by-Day Matrix.

Generators: It is assumed a certain number of generators will be sold during the tax-free holiday: High = 84,261 and Low = 36,112. The Middle estimate of 60,187 generators is an average of the low and high estimates. These numbers are based on the REC adopted estimate for the 2016 proposed 9-day hurricane holiday, which exempted generators priced at \$750 or less. The 2016 adopted estimate was equal to 0.4% of Florida households. For this analysis, the low estimate is based on the same assumption of 0.4% of households but was increased to 0.45% of households to reflect the higher allowable sales price of \$1,000. The high estimate assumes 1.05% of households would purchase a tax-exempt generator. The middle is an average of the low and high, which is equivalent to 0.75% of households. Additionally, a price per generator is assumed as follows: High = \$1,000; Middle = \$750; and Low = \$600. Using these assumptions, a total 9-day holiday impact was calculated, and then adjusted by a factor of 73.8% using the Day-by-Day Matrix.

Storm Shutters: It is assumed a certain number of storm shutters will be sold during the tax-free holiday: High = 80,248; Middle = 56,174; and Low = 32,099. The assumed numbers are based on the REC adopted estimate for the 2016 proposed emergency preparedness holiday (SB 608), which exempted storm shutters priced at \$200 or less. The 2016 adopted estimate was equal to 0.4% of Florida households. For this analysis, the low estimate is based on the same assumption of 0.4% of households. It is assumed a certain amount will be spent per window and that each household will purchase shutters for 10 windows: High = \$200 x 10 windows; Middle = \$142.50 x 10 windows; and Low = \$28.50 x 10 windows. Additionally, an advantage buying factor of 19.1% is assumed for construction. Using these assumptions, a total 9-day holiday impact was calculated, and then adjusted by a factor of 73.8% using the Day-by-Day Matrix.

Beacons: It is assumed a certain number of personal locator beacons and emergency position-indicating radio beacons will be sold during the tax-free holiday. The assumptions are based on the REC adopted estimate for the 2016 emergency preparedness holiday (SB 608), which also exempted beacons. The 2016 adopted estimate was equal to 0.01% of Florida households. For this analysis, the same assumption of 0.01% of households was used for the middle estimate (=508). The low estimate assumes 90% of the middle estimate households (=457); the high assumes 110% of the middle estimate households (=559). It is also assumed that a certain amount will be spent per beacon: High = \$1,050; Middle = \$650; and Low = \$400. Using these assumptions, a total 9-day holiday impact was calculated, and then adjusted by a factor of 73.8% using the Day-by-Day Matrix.

Portable Hard Drives/Inverters: It is assumed a certain number of hard drives, power inverters, inverter/chargers, and uninterruptable power supplies will be sold during the tax-free holiday. The assumed numbers equal those assumed for the storm shutters estimate: High = 80,248; Middle = 56,174; and Low = 32,099. It is also assumed that a certain amount will be spent per beacon: High = \$200; Middle = \$150; and Low = \$100. Using these assumptions, a total 9-day holiday impact was calculated, and then adjusted by a factor of 73.8% using the Day-by-Day Matrix.

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Disaster Preparedness Holiday

Bill Number(s): HB555 / SB664

Section 4: Proposed Fiscal Impact

The total proposed fiscal impact is divided between the 2016-17 and 2017-18 fiscal years using the Day-by-Day Matrix. It is assumed that 4% of the impact will affect May 2017 sales activity, which will be reported in June 2017 collections. The balance of the impact is assigned to the 2017-18 fiscal year, as June 2017 sales activity will be reported in July 2017.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	(0.7 M)		(0.4 M)		(0.1 M)	
2016-17	(17.0 M)		(9.0 M)		(2.9 M)	
2017-18						
2018-19						
2019-20						
2020-21						

List of affected Trust Funds: Sales and Use Tax Grouping

Section 5: Consensus Estimate (Adopted: 02/17/07) : The Conference adopted the middle impact with the following changes: the number of households purchasing storm shutters was reduced to half of the low, the number of household purchases was reduced to 6.5%, and the low was adopted for beacons. There is a current fiscal year impact of -\$0.3 to GR; (*) to TF; and (*) to Local.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(5.3)	0.0	(Insignificant)	0.0	(0.2)	0.0	(0.5)	0.0
2018-19	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(0.7)	0.0	(1.4)	0.0	(6.7)	0.0
2018-19	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0

1. # HOUSEHOLD PURCHASING ASSUMPTIONS:	
2004 Indices based on FINAL REPORT (4 hurricanes)	
Reported Loss % HHs	3.2%
Total Loss % HHs	2.3%
2005 Indices based on FINAL REPORT (4 hurricanes)	
Reported Loss % HHs	8.5%
Total Loss % HHs	5.8%
2008 Index based on Oct 20 2008 Report for Fay (1 storm)	
Reported Loss % HHs	2.7%
2016 Index based on Claims Data as of Jan 2017 (2 hurricanes)	
Reported Loss % HHs	2.8%

ASSUME: Major hurricanes 2016 will increase participation in the sales tax holiday.	
Average Reported Loss %	4.3%

2. AVAILABLE CASH FOR PURCHASES ASSUMPTIONS:					Methodology for HH Income
Using Florida After-Tax Income per Household (2015 American Community Survey: Florida)					Florida Median HH income is based on the 2015 American Community Survey reported Florida median HH income in the last 12 months (\$57,339). This value is grown by the Nov 2016 Florida Economic Estimating Conference growth in Personal Income. The growth rates are: 2016 4.7% 2017 4.6%
	2015 FY 2014-15	2016 FY 2015-16	2017 FY 2016-17		
Median Florida Household After-Tax Income	\$46,099	\$48,266	\$50,486		
Using average annual expenditures from the 2015 Consumer Expenditure Survey, all consumer units:	Fla \$ per HH	Fla \$ per HH	Fla \$ per HH		
<i>Shares of expenditures:</i>					
Food & alcoholic beverage	13.60%	\$6,269	\$6,564	\$6,866	
Housing (includes * below)	33.50%	\$15,443	\$16,169	\$16,913	
Apparel & services	2.80%	\$1,291	\$1,351	\$1,414	
Transportation	19.10%	\$8,805	\$9,219	\$9,643	
Health care	8.60%	\$3,965	\$4,151	\$4,342	
Entertainment	4.70%	\$2,167	\$2,269	\$2,373	
All others, including:	17.70%	\$8,160	\$8,543	\$8,936	
<i>Personal care, reading, education, tobacco</i>					
<i>Miscellaneous</i>					
<i>Cash contributions</i>					
<i>Life insurance & other personal insurance</i>					
	100.00%	\$46,099	\$48,266	\$50,486	
*Maintenance, repairs, insurance & other expenses	2.30%	\$1,060	\$1,110	\$1,161	
*Miscellaneous household equipment	1.30%	\$599	\$627	\$656	Ratio of Avg Annual Expenditures to Income Before Taxes, 2015 CES (80.40%) is used to produce after-tax income.

3. GENERATOR INFORMATION AND ASSUMPTIONS:
News story from Miami Herald 6/27/05 reported 28,000 generators sold at Lowes during 2005 hurricane sales tax holiday.
2016 REC assumed 31,734 generators would be sold during a proposed 2016 hurricane sales tax holiday (which did not occur). This number equates to 0.4% of Florida households. Approximately 12% of households in the U.S. own a portable generator and 3% own a standby generator.
Various news articles reported surges in generator sales before Hurricane Matthew.
HIGH = Assume 1% of Florida households purchase a tax-exempt generator.
MIDDLE = Average of the high and low estimates.
LOW = Assume 0.4% of Florida households purchase a tax-exempt generator.

4. STORM SHUTTERS ASSUMPTIONS:
11/18 Fla Econ Estim Conf: 2017 Q2 Private NonRes Constr Expend of 3,314.2 as % of Private Res Housing Constr Expend of 8,692.1 = 38.1%
Assume advantage buying of 19.1% for construction; window size = 5.7 sq ft per Fla Building Code; shutter prices range \$5/sf to \$50/sf.
HIGH = Assume same number of HHs purchase shutters as HIGH purchase generators; price = \$200/window x 10 windows.
MIDDLE = Assume same number of HHs purchase shutters as MIDDLE purchase generators; price = \$142.50/window (\$25/sf) x 10 windows.
LOW = Assume same number of HHs purchase shutters as LOW purchase generators; price = \$28.50/window (\$5/sf) x 10 windows.

5. BEACONS ASSUMPTIONS:
Personal Locator Beacons price range \$150-\$650. Average approx \$400.
Emergency Position-Indicating Radio Beacons price range \$350-\$1,200. Average approx \$650.
2016 REC assumed 500 beacons purchased = 0.01% of Florida households.
HIGH = Assume 110% of MIDDLE estimate HHs purchase beacon; price = \$900/beacon.
MIDDLE = Assume 0.01% of households purchase beacon; price = \$650/beacon.
LOW = Assume 90% of MIDDLE estimate HHs purchase beacon; price = \$400/beacon.

6. HARD DRIVES/INVERTER CHARGERS/POWER INVERTERS/POWER SUPPLY ASSUMPTIONS:
External hard drives range from \$25 up to over \$500 depending on the storage capacity.
Power inverters range from \$100 up to \$600 depending on the wattage.
HIGH = Assume same HHs purchase as HIGH storm shutters; price = \$200

HB 555 / SB 664
2017 Sales Tax Holiday - Disaster Preparedness

7 Days
Tuesday, May 30 - Monday, June 5

MIDDLE = Assume same HHs purchase as MIDDLE storm shutters; price = \$150.
 LOW = Assume same HHs purchase as MIDDLE storm shutters; price = \$100.

Estimate for 7-Day Holiday			
Household Purchases			
	<u>High</u>	<u>Middle</u>	<u>Low</u>
TOTAL Amount Purchased/HH	\$155.00	\$117.50	\$ 80.00
TOTAL Fla Households	8,024,836	8,024,836	8,024,836
TOTAL HHs Purchasing (8.6% / 6.5% / 4.4%)	690,136	521,614	353,093
TOTAL Expenditures (\$M)	\$ 107.0	\$ 61.3	\$ 28.2
Sales Tax for 9-Day Holiday	\$ (6.4)	\$ (3.7)	\$ (1.7)
Sales Tax for 7-Day Holiday (73.8% Adjustment)	\$ (4.7)	\$ (2.7)	\$ (1.3)
Generators			
	<u>High</u>	<u>Middle</u>	<u>Low</u>
TOTAL Amount Purchased/HH	\$ 1,000	\$ 750	\$ 600
TOTAL Generators Purchased (1.05% / 0.75% / 0.45%)	84,261	60,187	36,112
TOTAL Expenditures (\$M)	\$ 84.3	\$ 45.1	\$ 21.7
Sales Tax for 9-Day Holiday	\$ (5.1)	\$ (2.7)	\$ (1.3)
Sales Tax for 7-Day Holiday (73.8% Adjustment)	\$ (3.8)	\$ (2.0)	\$ (1.0)
Storm Shutters			
	<u>High</u>	<u>Middle</u>	<u>Low</u>
TOTAL Amount Purchased/HH	\$ 2,000	\$ 1,425	\$ 285
TOTAL HHs Purchasing (1% / 0.7% / 0.4%)	80,248	16,050	32,099
TOTAL Expenditures (\$M)	\$ 160.5	\$ 22.9	\$ 9.1
TOTAL Advantage Buying for Construction (\$M)	\$ 30.6	\$ 4.4	\$ 1.7
Sales Tax for 9-Day Holiday	\$ (11.5)	\$ (1.6)	\$ (0.7)
Sales Tax for 7-Day Holiday (73.8% Adjustment)	\$ (8.5)	\$ (1.2)	\$ (0.5)
Beacons			
	<u>High</u>	<u>Middle</u>	<u>Low</u>
TOTAL Amount Purchased/HH	\$ 1,050	\$ 650	\$ 400
TOTAL HHs Purchasing	559	508	457
TOTAL Expenditures (\$M)	\$ 0.6	\$ 0.3	\$ 0.2
Sales Tax for 9-Day Holiday	\$ (0.04)	\$ (0.02)	\$ (0.01)
Sales Tax for 7-Day Holiday (73.8% Adjustment)	\$ (0.03)	\$ (0.01)	\$ (0.01)
Hard Drives/Inverters			
	<u>High</u>	<u>Middle</u>	<u>Low</u>
TOTAL Amount Purchased/HH	\$ 200	\$ 150	\$ 100
TOTAL HHs Purchasing (1% / 0.7% / 0.4%)	80,248	56,174	32,099
TOTAL Expenditures (\$M)	\$ 16.0	\$ 8.4	\$ 3.2
Sales Tax for 9-Day Holiday	\$ (1.0)	\$ (0.5)	\$ (0.2)
Sales Tax for 7-Day Holiday (73.8% Adjustment)	\$ (0.7)	\$ (0.4)	\$ (0.1)
Total Estimated Impact (7-day)	\$ (17.7)	\$ (6.3)	\$ (2.9)
FY 2016-17 Impact (4%)	\$ (0.7)	\$ (0.3)	\$ (0.1)
FY 2017-18 Impact	\$ (17.0)	\$ (6.0)	\$ (2.8)

6.5%

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Disaster Preparedness Holiday

Bill Number(s): Governor's Budget Recommendation Conforming Bill

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s):

Month/Year Impact Begins: The bill is effective upon becoming law/ impact begins May 27, 2017 (affecting the 2016-17 and 2017-18 fiscal years because of the one-month collection lag).

Date of Analysis: February 17, 2017

Section 1: Narrative

- a. Current Law:** Under current law in Ch. 212, all but one of the items listed in the bill are subject to the 6% Sales and Use Tax when purchased. First-aid kits are currently exempt from the Sales and Use Tax under the authorized exemption for common household remedies provided in s. 212.08(2)(a), F.S.
- b. Proposed Change:** The bill provides an exemption from sales tax for the items listed below that are purchased during the time period from May 27, 2017, through June 4, 2017 (9 days, first day on a Saturday):

Portable self-powered light source	\$ 20 or less
Portable self-powered radio, two-way radio or weather band radio	\$ 50 or less
Tarpaulin or other flexible waterproof sheeting	\$ 50 or less
Self-contained first-aid kit	\$ 30 or less
Ground anchor system or tie-down kit	\$ 50 or less
Gas or diesel fuel tank	\$ 25 or less
Package of AA-cell, C-cell, D-cell, 6-volt or 9-volt batteries, excluding automobile and boat batteries	\$ 30 or less
Cellular telephone battery	\$ 60 or less
Cellular telephone charger	\$ 40 or less
Non-electric food storage cooler	\$ 100 or less
Reusable ice	\$ 10 or less
Carbon monoxide alarm or detector	\$ 75 or less
Portable generator	\$ 750 or less
Hurricane or wind shutters	\$ 200 or less
Personal locator beacon	\$ 600 or less
Emergency position-indicating radio beacon	\$ 1,000 or less

The tax exemption does not apply to sales within a theme park or entertainment complex, within a public lodging establishment, or within an airport.

Section 2: Description of Data and Sources

- Final Report on Hurricane Claims from Florida Office of Insurance Regulation (August 2006) for reported claims and total loss claims from 2004 Hurricanes Charley, Frances, Ivan, and Jeanne and 2005 Hurricanes Dennis, Katrina, Rita, and Wilma and October 20, 2008 Tropical Storm Fay Report at <http://www.flor.com/office/hurricane/season/seasoninfo.aspx>.
- Submitted claims as of January 2017 for 2016 Hurricanes Hermine and Matthew at <http://flor.com/Sections/PandC/ProductReview/CatastropheReporting.aspx>.
- Various websites for price comparisons: www.lowes.com; www.walmart.com; www.target.com; www.homedepot.com; www.amazon.com; www.basspro.com; www.rei.com; www.bestbuy.com.
- U.S. Bureau of Labor Statistics, Consumer Expenditure Survey, 2015.
- U.S. Census Bureau, American Community Survey, 2015.
- Florida Demographic Estimating Conference, February 2017.
- Florida and National Economic Estimating Conferences, November 2016.
- Various news articles on the 2016 hurricanes impact.

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

Household Purchases: The estimated number of Florida households for 2017 is used, along with the average percentage of households reporting losses in the most recent major storms (occurring in 2004, 2005, 2008, and 2016) = 4.3%. The low estimate

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Disaster Preparedness Holiday

Bill Number(s): Governor's Budget Recommendation Conforming Bill

assumes 4.9% of households would participate in the holiday (=4.3% average increased to 4.8% to account for the widespread threatened impact of Hurricane Matthew plus 0.1 percentage point to account for the additional items and higher prices for certain items as compared to the Proposed Language analysis. The high estimate assumes 8.6% of households would participate based on the highest reported losses in 2005 plus 0.1 percentage point. The middle estimate is an average of the low and high, which is equivalent to 6.75% of households.

An amount of tax-free expenditures is assumed for each household: High = \$155; Middle = \$117.50 and Low = \$80. Based on the 2015 Consumer Expenditure Survey, it is estimated that Florida households will spend approximately \$1,800 annually (average of \$150 per month) for miscellaneous household equipment and home maintenance, repairs, insurance, and other expenses. The high estimate assumes that an amount equivalent to one month's worth of expenditures plus \$5 to account for the additional items and higher prices for some of the items included in this holiday, as compared to the Proposed Language holiday, would be spent during the holiday period. The low estimates assumes that an amount equivalent to two weeks of expenditures plus \$5 would occur during the holiday. The middle estimate is an average of the low and high.

Generators: It is assumed a certain number of generators will be sold during the tax-free holiday: High = 80,248 and Low = 32,099. The Middle estimate of 56,174 generators is an average of the low and high estimates. These numbers are based on the REC adopted estimate for the 2016 proposed 9-day hurricane holiday, which also exempted generators priced at \$750 or less. The 2016 adopted estimate was equal to 0.4% of Florida households. For this analysis, the same assumption of 0.4% of households was used for the low estimate. The high estimate assumes 1% of households would purchase a tax-exempt generator. The middle is an average of the low and high, which is equivalent to 0.7% of households. Additionally, a price per generator is assumed as follows: High = \$750; Middle = \$750; and Low = \$600.

Storm Shutters: It is assumed a certain number of storm shutters will be sold during the tax-free holiday. The assumed numbers equal those assumed for the generators estimate: High = 80,248; Middle = 56,174; and Low = 32,099. It is assumed that a certain amount will be spent per window and that each household will purchase shutters for 10 windows: High = \$200 x 10 windows; Middle = \$142.50 x 10 windows; and Low = \$28.50 x 10 windows. Additionally, an advantage buying factor of 19.1% is assumed for construction.

Beacons: It is assumed a certain number of personal locator beacons and emergency position-indicating radio beacons will be sold during the tax-free holiday. These assumptions are based on the REC adopted estimate for the 2016 emergency preparedness holiday (SB 608), which also exempted beacons. The 2016 adopted estimate was equal to 0.01% of Florida households. For this analysis, the same assumption of 0.01% of households was used for the middle estimate (=508). The low estimate assumes 90% of the middle estimate households (=457); the high assumes 110% of the middle estimate households (=559). It is also assumed that a certain amount will be spent per beacon: High = \$900; Middle = \$650; and Low = \$400.

Section 4: Proposed Fiscal Impact

The total proposed fiscal impact is divided between the 2016-17 and 2017-18 fiscal years using the Day-by-Day Matrix. It is assumed that 58% of the impact will affect May 2017 sales activity, which will be reported in June 2017 collections. The balance of the impact is assigned to the 2017-18 fiscal year, as June 2017 sales activity will be reported in July 2017.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	(12.5 M)		(7.0 M)		(2.2 M)	
2017-18	(9.0 M)		(5.0 M)		(1.6 M)	
2018-19						
2019-20						
2020-21						
2021-22						

List of affected Trust Funds: Sales and Use Tax Grouping

Section 5: Consensus Estimate (Adopted: 02/17/17): The Conference adopted the middle impact with the following changes: the number of households purchasing storm shutters was reduced to half of the low, the number of household purchases was

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Disaster Preparedness Holiday

Bill Number(s): Governor's Budget Recommendation Conforming Bill

reduced to 6.5%, and the low was adopted for beacons. There is a current fiscal year impact of -\$4.0 to GR; (*) to TF; and -\$1.0 to Local.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(2.9)	0.0	(Insignificant)	0.0	(0.1)	0.0	(0.3)	0.0
2018-19	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(0.4)	0.0	(0.8)	0.0	(3.7)	0.0
2018-19	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0

**Governor's Budget Recommendation Conforming Bill
2017 Sales Tax Holiday - Disaster Preparedness**

**9 Days
Saturday, May 27 - Sunday, June 4**

1. # HOUSEHOLD PURCHASING ASSUMPTIONS:	
2004 Indices based on FINAL REPORT (4 hurricanes)	
Reported Loss % HHs	3.2%
Total Loss % HHs	2.3%
2005 Indices based on FINAL REPORT (4 hurricanes)	
Reported Loss % HHs	8.5%
Total Loss % HHs	5.8%
2008 Index based on Oct 20 2008 Report for Fay (1 storm)	
Reported Loss % HHs	2.7%
2016 Index based on Claims Data as of Jan 2017 (2 hurricanes)	
Reported Loss % HHs	2.8%

ASSUME: Major hurricanes 2016 will increase participation in the sales tax holiday.	
Average Reported Loss %	4.3%

2. AVAILABLE CASH FOR PURCHASES ASSUMPTIONS:					Methodology for HH Income
Using Florida After-Tax Income per Household (2015 American Community Survey: Florida)					Florida Median HH income is based on the 2015 American Community Survey reported Florida median HH income in the last 12 months (\$57,339). This value is grown by the Nov 2016 Florida Economic Estimating Conference growth in Personal Income. The growth rates are: 2016 4.7% 2017 4.6%
		2015 FY 2014-15	2016 FY 2015-16	2017 FY 2016-17	
Median Florida Household After-Tax Income		\$46,099	\$48,266	\$50,486	
Using average annual expenditures from the 2015 Consumer Expenditure Survey, all consumer units:		Fla \$ per HH	Fla \$ per HH	Fla \$ per HH	
<i>Shares of expenditures:</i>					
Food & alcoholic beverage	13.60%	\$6,269	\$6,564	\$6,866	
Housing (includes * below)	33.50%	\$15,443	\$16,169	\$16,913	
Apparel & services	2.80%	\$1,291	\$1,351	\$1,414	
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Entertainment	4.70%	\$2,167	\$2,269	\$2,373	
All others, including:	17.70%	\$8,160	\$8,543	\$8,936	
<i>Personal care, reading, education, tobacco</i>					
<i>Miscellaneous</i>					
<i>Cash contributions</i>					
<i>Life insurance & other personal insurance</i>					
	100.00%	\$46,099	\$48,266	\$50,486	Ratio of Avg Annual Expenditures to Income Before Taxes, 2015 CES (80.40%) is used to produce after-tax income.
*Maintenance, repairs, insurance & other expenses	2.30%	\$1,060	\$1,110	\$1,161	
*Miscellaneous household equipment	1.30%	\$599	\$627	\$656	

3. GENERATOR INFORMATION AND ASSUMPTIONS:	
News story from Miami Herald 6/27/05 reported 28,000 generators sold at Lowes during 2005 hurricane sales tax holiday.	
2016 REC assumed 31,734 generators would be sold during a proposed 2016 hurricane sales tax holiday (which did not occur). This number equates to 0.4% of Florida households. Approximately 12% of households in the U.S. own a portable generator and 3% own a standby generator.	
Various news articles reported surges in generator sales before Hurricane Matthew.	
HIGH = Assume 1% of Florida households purchase a tax-exempt generator.	
MIDDLE = Average of the high and low estimates.	
LOW = Assume 0.4% of Florida households purchase a tax-exempt generator.	

4. STORM SHUTTERS ASSUMPTIONS:	
11/18 Fla Econ Estim Conf: 2017 Q2 Private NonRes Constr Expend of 3,314.2 as % of Private Res Housing Constr Expend of 8,692.1 = 38.1%	
Assume advantage buying of 19.1% for construction; window size = 5.7 sq ft per Fla Building Code; shutter prices range \$5/sf to \$50/sf.	
HIGH = Assume same number of HHs purchase shutters as HIGH purchase generators; price = \$200/window x 10 windows.	
MIDDLE = Assume same number of HHs purchase shutters as MIDDLE purchase generators; price = \$142.50/window (\$25/sf) x 10 windows.	
LOW = Assume same number of HHs purchase shutters as LOW purchase generators; price = \$28.50/window (\$5/sf) x 10 windows.	

5. BEACONS ASSUMPTIONS:	
Personal Locator Beacons price range \$150-\$650. Average approx \$400.	
Emergency Position-Indicating Radio Beacons price range \$350-\$1,200. Average approx \$650.	
2016 REC assumed 500 beacons purchased = 0.01% of Florida households.	
HIGH = Assume 110% of MIDDLE estimate HHs purchase beacon; price = \$900/beacon.	
MIDDLE = Assume 0.01% of households purchase beacon; price = \$650/beacon.	
LOW = Assume 90% of MIDDLE estimate HHs purchase beacon; price = \$400/beacon.	

**Governor's Budget Recommendation Conforming Bill
2017 Sales Tax Holiday - Disaster Preparedness**

**9 Days
Saturday, May 27 - Sunday, June 4**

Estimate for 9-Day Holiday			
Household Purchases			
	<u>High</u>	<u>Middle</u>	<u>Low</u>
TOTAL Amount Purchased/HH	\$155.00	\$117.50	\$ 80.00
TOTAL Fla Households	8,024,836	8,024,836	8,024,836
TOTAL HHs Purchasing (8.6% / 6.75% / 4.4%)	690,136	521,614	353,093
TOTAL Expenditures (\$M)	\$ 107.0	\$ 61.3	\$ 28.2
Sales Tax for 9-Day Holiday	\$ (6.4)	\$ (3.7)	\$ (1.7)
Generators			
	<u>High</u>	<u>Middle</u>	<u>Low</u>
TOTAL Amount Purchased/HH	\$ 750	\$ 750	\$ 600
TOTAL Generators Purchased (1% / 0.7% / 0.4%)	80,248	56,174	32,099
TOTAL Expenditures (\$M)	\$ 60.2	\$ 42.1	\$ 19.3
Sales Tax for 9-Day Holiday	\$ (3.6)	\$ (2.5)	\$ (1.2)
Storm Shutters			
	<u>High</u>	<u>Middle</u>	<u>Low</u>
TOTAL Amount Purchased/HH	\$ 2,000	\$ 1,425	\$ 1,425
TOTAL HHs Purchasing (1% / 0.7% / 0.4%)	80,248	56,174	16,050
TOTAL Expenditures (\$M)	\$ 160.5	\$ 80.0	\$ 22.9
TOTAL Advantage Buying for Construction (\$M)	\$ 30.6	\$ 15.3	\$ 4.4
Sales Tax for 9-Day Holiday	\$ (11.5)	\$ (5.7)	\$ (1.6)
Beacons			
	<u>High</u>	<u>Middle</u>	<u>Low</u>
TOTAL Amount Purchased/HH	\$ 900	\$ 650	\$ 400
TOTAL HHs Purchasing	559	508	457
TOTAL Expenditures (\$M)	\$ 0.5	\$ 0.3	\$ 0.2
Sales Tax for 9-Day Holiday	\$ (0.03)	\$ (0.02)	\$ (0.01)
Total Estimated Impact (9-day)	\$ (21.5)	\$ (7.8)	\$ (4.5)
FY 2016-17 Impact (58%)	\$ (12.5)	\$ (4.5)	\$ (2.6)
FY 2017-18 Impact	\$ (9.0)	\$ (3.3)	\$ (1.9)

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Dodd Frank Exemption

Bill Number(s): Proposed Language

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): N/A

Month/Year Impact Begins: August 2017 (1-month lag from 7/1/2017 effective date)

Date of Analysis: 2/1/2017

Section 1: Narrative

Current Law: Section 212.02 (12) states: Person" includes any individual, firm, co-partnership, joint adventure, association, corporation, estate, trust, business trust, receiver, syndicate, or other group or combination acting as a unit and also includes any political subdivision, municipality, state agency, bureau, or department and includes the plural as well as the singular number.

There is currently no provision under chapter 212 that provides for otherwise taxable transactions to be exempt if that transaction is between related parties.

Proposed Change: the proposed legislation creates a new subsection 19 to section 212.08 to read:

(19) DODD-FRANK EXEMPTION.-- Tangible personal property services otherwise taxable under this chapter and sold to a related person, as described in 26 U.S.C. s. 267, are exempt from the tax imposed by this chapter where the purchaser can show that the following conditions have been met:

(a)1. The vendor and the purchaser are referenced as either "covered company," as described in 12 C.F.R. s. 243.2(f), or a material entity," as described in 12 C.F.R. s. 243.2(l), in a resolution plan that has been submitted to an agency of the United States for the purpose of satisfying 12 U.S.C. s. 5365(d)(1) or any successor law, or 2. The vendor and the purchaser are separate legal entities pursuant to a divestiture directed pursuant to 12 U.S.C. s. 5365(d)(5) or any successor law; and

(b) The sale would not have occurred between such related entities were it not for such resolution plan or divestiture;

(c) The services sold by the vendor to the purchaser are performed by an employee of the vendor, or by an independent contractor hired by the vendor where the vendor paid the tax imposed under this chapter; and

(d) In acquiring such property or services, the vendor did not claim an exemption from the tax imposed under this chapter or by another state.

Section 2: Description of Data and Sources

DOR 2015 Calendar Year Sales file

DOR SAP data

List of Systemically Important Financial Institutions from the Website of the Board of Governors of the Federal Reserve

Section 3: Methodology (Include Assumptions and Attach Details)

For the High estimate – identified those entities listed as Systemically Important Financial Institutions in the 2015 Calendar Year Sales File. Assumed that the impact would be phased in over the forecast period as more systemically important financial institutions revised their structure in a manner that would be eligible for the exemption. Assumed that 25% of the 2015 sales file amount would be exempted under the proposed language in each year

For the middle estimate – identified those entities listed as Systemically Important Financial Institutions in the 2015 Calendar Year Sales File. Assumed that 25% of that amount would be exempted under the proposed language. Grew this amount at the business investment growth rate.

For the low, assumed the impact in the initial year was 10% of the 2015 calendar year amount. Similar to the high, the low impact assumes new cohorts in each subsequent year of the same magnitude as the first year.

For 2017-18, cash was assumed to be 11/12ths of the recurring amount.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(\$ 3.9 M)	(\$4.2 M)	(\$5.4 M)	(\$5.9 M)	(\$1.9 M)	(\$2.1 M)
2018-19	(\$8.5 M)	(\$8.5 M)	(\$6.2 M)	(\$6.2 M)	(\$4.3 M)	(\$4.3 M)
2019-20	(\$12.7 M)	(\$12.7 M)	(\$6.5 M)	(\$6.5 M)	(\$6.4 M)	(\$6.4 M)
2020-21	(\$17.0 M)	(\$17.0 M)	(\$6.7 M)	(\$6.7 M)	(\$8.5 M)	(\$8.5 M)
2021-22	(\$21.2 M)	(\$21.2 M)	(\$7.0 M)	(\$7.0 M)	(\$10.6 M)	(\$10.6 M)

List of affected Trust Funds: Sales Tax Group

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Dodd Frank Exemption

Bill Number(s): Proposed Language

Section 5: Consensus Estimate (Adopted: 02/17/17): The Conference adopted the low for the first two years' cash impact. For the year three cash impact, the conference adopted the middle estimate. For the year 4 cash impact, the conference adopted the low impact maintaining that level for year 5 as well. The recurring for every year is equal to the fifth year's cash impact.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(1.6)	(7.5)	(Insignificant)	(Insignificant)	(0.1)	(0.3)	(0.2)	(0.7)
2018-19	(3.7)	(7.5)	(Insignificant)	(Insignificant)	(0.1)	(0.3)	(0.4)	(0.7)
2019-20	(5.7)	(7.5)	(Insignificant)	(Insignificant)	(0.2)	(0.3)	(0.6)	(0.7)
2020-21	(7.5)	(7.5)	(Insignificant)	(Insignificant)	(0.3)	(0.3)	(0.7)	(0.7)
2021-22	(7.5)	(7.5)	(Insignificant)	(Insignificant)	(0.3)	(0.3)	(0.7)	(0.7)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	0.0	(0.3)	(1.0)	(1.9)	(8.5)
2018-19	0.0	0.0	(0.5)	(1.0)	(4.2)	(8.5)
2019-20	0.0	0.0	(0.8)	(1.0)	(6.5)	(8.5)
2020-21	0.0	0.0	(1.0)	(1.0)	(8.5)	(8.5)
2021-22	0.0	0.0	(1.0)	(1.0)	(8.5)	(8.5)

	A	B	C	D	E	F	G		
1	Number of Systemically Important Financial Institutions in 2015 Calendar Year File Total Sales Tax						23		
2							#####		
3									
4									
5		High	Middle	Low	Business Investment Growth Rates				
6		(20% cohort each year)	(25% grown at Bus Inv)	10% cohort each year					
7	2016-17		\$5,634,504		6.10%				
8	2017-18 Cash	\$3,894,410	\$5,438,705	\$1,947,205					
9	2017-18	\$4,248,448	\$5,933,133	\$2,124,224	5.30%	2017-18	\$2,124,224		
10	2018-19	\$8,496,896	\$6,217,923	\$4,248,448	4.80%	2018-19	\$4,248,448		
11	2019-20	\$12,745,343	\$6,479,076	\$6,372,672	4.20%	2019-20	\$6,479,076		
12	2020-21	\$16,993,791	\$6,725,281	\$8,496,896	3.80%	2020-21	\$8,496,896		
13	2021-22	\$21,242,239	\$6,967,391	\$10,621,120	3.60%	2021-22	\$8,496,896		
14	Activity related to Sales Tax								
15									
16							Sales Activity	Purchase Activity	
17							Automobile and Equipment Leasing	Fixed Assets, Purchases, Real Property Lessee	
18							Commercial Rent	No physical location in Florida, no fixed assets, rental of real property, or taxable purchases	
19							Lease of TPP and Commercial Rent	No purchases, no fixed assets, and no commercial rental	
20							Leases TPP		
21							Leasing		
22							Leasing and Financing Equipment		
23							No taxable transactions in Florida		
24							Office equipment		
25							Point of sales systems		
26							Rental and Sales of TPP		
27							Rents tangible personal property		

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Fingerprinting Services for Concealed Weapons Exemption

Bill Number(s): SB524

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Sen. Steube

Month/Year Impact Begins: 1/1/2017

Date of Analysis: 2/15/2017

Section 1: Narrative

Current Law: Section 212.05 (1)(i)1. Reads: At the rate of 6 percent on charges for all:

a. Detective, burglar protection, and other protection services (NAICS National Numbers 561611, 561612, 561613, and 561621). Any law enforcement officer, as defined in s. [943.10](#), who is performing approved duties as determined by his or her local law enforcement agency in his or her capacity as a law enforcement officer, and who is subject to the direct and immediate command of his or her law enforcement agency, and in the law enforcement officer's uniform as authorized by his or her law enforcement agency, is performing law enforcement and public safety services and is not performing detective, burglar protection, or other protective services, if the law enforcement officer is performing his or her approved duties in a geographical area in which the law enforcement officer has arrest jurisdiction. Such law enforcement and public safety services are not subject to tax irrespective of whether the duty is characterized as "extra duty," "off-duty," or "secondary employment," and irrespective of whether the officer is paid directly or through the officer's agency by an outside source. The term "law enforcement officer" includes full-time or part-time law enforcement officers, and any auxiliary law enforcement officer, when such auxiliary law enforcement officer is working under the direct supervision of a full-time or part-time law enforcement officer.

Section 790.06(5) 5) The applicant shall submit to the Department of Agriculture and Consumer Services or an approved tax collector pursuant to s. [790.0625](#):

a) A completed application as described in subsection (4).

(b) A nonrefundable license fee of up to \$60 if he or she has not previously been issued a statewide license or of up to \$50 for renewal of a statewide license. The cost of processing fingerprints as required in paragraph (c) shall be borne by the applicant. However, an individual holding an active certification from the Criminal Justice Standards and Training Commission as a law enforcement officer, correctional officer, or correctional probation officer as defined in s. [943.10](#)(1), (2), (3), (6), (7), (8), or (9) is exempt from the licensing requirements of this section. If such individual wishes to receive a concealed weapon or firearm license, he or she is exempt from the background investigation and all background investigation fees but must pay the current license fees regularly required to be paid by nonexempt applicants. Further, a law enforcement officer, a correctional officer, or a correctional probation officer as defined in s. [943.10](#)(1), (2), or (3) is exempt from the required fees and background investigation for 1 year after his or her retirement.

(c) A full set of fingerprints of the applicant administered by a law enforcement agency or the Division of Licensing of the Department of Agriculture and Consumer Services or an approved tax collector pursuant to s. [790.0625](#) together with any personal identifying information required by federal law to process fingerprints.

Section 790.062 Members and veterans of United States Armed Forces; exceptions from licensure provisions.—

(1) Notwithstanding s. [790.06](#)(2)(b), the Department of Agriculture and Consumer Services shall issue a license to carry a concealed weapon or firearm under s. [790.06](#) if the applicant is otherwise qualified and:

(a) Is a servicemember, as defined in s. [250.01](#); or

(b) Is a veteran of the United States Armed Forces who was discharged under honorable conditions.

(2) The Department of Agriculture and Consumer Services shall accept fingerprints of an applicant under this section administered by any law enforcement agency, military provost, or other military unit charged with law enforcement duties or as otherwise provided for in s. [790.06](#)(5)(c).

DOR Technical Assistance Advisement 94(A)-035 https://revenue.floridarevenue.com/LawLibraryDocuments/1994/06/TAA-104246_c12bcdeb-4dc3-4000-96a3-078c66658e83.pdf reads (in part):

Additionally, sound reasoning and consistency suggests that the department's long standing policy with respect to governmentally imposed fees resulting from motor vehicle transactions should apply in a like fashion to the Fee resulting from firearms sales. The fact that the object of the sale is a gun rather than a car should be immaterial in ascertaining whether a governmentally imposed fee resulting from the sale is subject to sales tax. Therefore, we hereby enter our finding that the Fee being imposed by the State of Florida pursuant to s. 790.065(1)(b), F.S., against the purchaser of a firearm falls beyond the intended scope of the statutory definition of sales price provided in s. 212.02(17), F.S. As such, the Fee should be

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Fingerprinting Services for Concealed Weapons Exemption

Bill Number(s): SB524

excluded from the amount on which sales tax is collected so long as it is separately stated and identifiable apart from the taxable elements of the sales price.

Florida Administrative Code 12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.

(1)(a) The sale, including occasional or isolated sales, the use, consumption, or storage for use in this state of any aircraft, boat, mobile home, motor vehicle, or other vehicle of a class or type required to be registered, licensed, titled, or documented in this state or by the United States Government is taxable on the full sales price without any deduction for freight, handling, delivery, commission, repossessions, advertising, future free service, or any other expense or cost whatsoever. Separately stated fees or charges as a requisite to the titling, licensing, registration, transfer of ownership, or recording of lien, or operation of any automobile in this state, mandated by the state, its subdivisions, or any state or licensed tag agency or office, shall not be included in the sales price, and as a result are not subject to tax.

Proposed Change: Amends 212.05 (1)(i)1. to read: Detective, burglar protection, and other protection services (NAICS National Numbers 561611, 561612, 561613, and 561621). Fingerprint services required under s. 790.06 or s. 790.062 are not subject to the tax. Any law enforcement officer, as defined in s. [943.10](#), who is performing approved duties as determined by his or her local law enforcement agency in his or her capacity as a law enforcement officer, and who is subject to the direct and immediate command of his or her law enforcement agency, and in the law enforcement officer's uniform as authorized by his or her law enforcement agency, is performing law enforcement and public safety services and is not performing detective, burglar protection, or other protective services, if the law enforcement officer is performing his or her approved duties in a geographical area in which the law enforcement officer has arrest jurisdiction. Such law enforcement and public safety services are not subject to tax irrespective of whether the duty is characterized as "extra duty," "off-duty," or "secondary employment," and irrespective of whether the officer is paid directly or through the officer's agency by an outside source. The term "law enforcement officer" includes full-time or part-time law enforcement officers, and any auxiliary law enforcement officer, when such auxiliary law enforcement officer is working under the direct supervision of a full-time or part-time law enforcement officer.

Also amends section 790.06 (5)(c) to read: (c) A full set of fingerprints of the applicant administered by a law enforcement agency or the Division of Licensing of the Department of Agriculture and Consumer Services or an approved tax collector pursuant to s. [790.0625](#) together with any personal identifying information required by federal law to process fingerprints. Charges for fingerprint services under this paragraph are not subject to the sales tax on fingerprint services imposed in s. 212.05 (1)(i).

Finally, it amends section 790.062(2) to read: (2) The Department of Agriculture and Consumer Services shall accept fingerprints of an applicant under this section administered by any law enforcement agency, military provost, or other military unit charged with law enforcement duties or as otherwise provided for in s. [790.06](#)(5)(c). Charges for fingerprint services under this paragraph are not subject to the sales tax on fingerprint services imposed in s. 212.05 (1)(i).

Section 2: Description of Data and Sources

Section 3: Methodology (Include Assumptions and Attach Details)

The bill language matches the current administration by the department with regards to the fingerprinting services and sales tax application off charges for fingerprinting for concealed weapons permits. Where the fingerprinting is performed by a law enforcement officer in the performance of his or her duties, the fee is exempt under current law. Where the fingerprinting is performed by staff in the Tax Collector's office or by staff of the Department of Agriculture and Consumer Services, the fee is not a part of the sales price as it is a required governmental fee.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	\$0	\$0	\$0	\$0	\$0	\$0
2018-19	\$0	\$0	\$0	\$0	\$0	\$0
2019-20	\$0	\$0	\$0	\$0	\$0	\$0
2020-21	\$0	\$0	\$0	\$0	\$0	\$0
2021-22	\$0	\$0	\$0	\$0	\$0	\$0

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Fingerprinting Services for Concealed Weapons Exemption

Bill Number(s): SB524

List of affected Trust Funds: N/A

Section 5: Consensus Estimate (Adopted: 02/17/17): The Conference adopted the proposed estimate.

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

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Sales Tax Holiday for Veterans and Active Duty Servicemembers, Nov 9-Nov 11

Bill Number(s): Governor's Budget Recommendation Conforming Bill

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s):

Month/Year Impact Begins: The effective date of the bill is July 1, 2017. The holiday is a one-time holiday that will occur in November 2017, affecting December collections because of the one-month collection lag.

Date of Analysis: February 17, 2017

Section 1: Narrative

- a. Current Law:** Under current law in Ch. 112, 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 or active duty servicemembers purchasing the items listed below during the time period from November 9-11, 2017 (Thu – Sat). Veteran's Day is Saturday, November 11.

Clothing and Footwear	\$ 100 or less
Personal Computers	\$ First \$750
Books	\$ 50 or less
Sports, Fitness, and Recreational Equipment	\$ 100 or less
Televisions	\$ 1,000 or less
Household Appliances	\$ 1,000 or less

The tax exemption includes items that are placed on layaway during the tax holiday even if paid after the end of the holiday period. Likewise, mail-order, catalog, or Internet sales for eligible items are exempt if the order is accepted during the holiday period for immediate shipment, even if the delivery takes place after the holiday.

A veteran is defined to be any "person who served as a member of the United States Armed Forces on active duty or state active duty, a member of the Florida National Guard, or a member of the United States Reserve Forces, 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 or active duty servicemember must show proof of military status at the time he or she purchases the eligible items.

The tax exemptions do not apply to sales within a theme park, entertainment complex, public lodging establishment, or airport.

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)
- Active Duty, Guard and Reserves, and Deployment Data from Florida Department of Military Affairs (2016)
- 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

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

Total Number of Veterans and Active Duty Servicemembers: The 2015 American Community Survey estimates the total number of veterans in Florida. For this analysis, the 2015 population of 1,460,919 is used. For active duty servicemembers, the Department of Military Affairs provided the following data for Florida: active duty =62,015; Guard and Reserve = 35,962; and current deployments =6,438. This results in a net of 91,539 active duty servicemembers expected to be in Florida during the holiday period.

Purchases at Military Stores: An adjustment is made to reflect assumed percentages of tax-free expenditures at military stores. The adjustment is made as follows: High = deduct 15%; Middle = deduct 20%; Low = deduct 25%. Approximately 24 percent of veterans reside in a county that has a military exchange store.

Out-of-State Veterans and Active Duty Servicemembers: An adjustment is made to factor in veterans and active duty servicemembers who may be visiting the state or coming from bordering states to shop during the tax holiday. Using the adjustment for the November – December sales tax holiday for veterans (High = add 20,000 veterans; Middle = add 15,000; and Low = add

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Sales Tax Holiday for Veterans and Active Duty Servicemembers, Nov 9-Nov 11

Bill Number(s): Governor's Budget Recommendation Conforming Bill

10,000), a number of veterans per day is derived (approximately 328, 246, 164 per day, respectively). Those numbers are then multiplied by 3 to calculate a 3-day total as follows: High = 984; Middle = 738; Low = 492. A further adjustment of +6.3% is made for active duty servicemembers who may be in the state during the holiday. This is derived from the ratio of Florida active duty service members to veterans to Florida. This results in an adjustment of High = 1,046; Middle = 784; Low = 523.

Number of Veterans and Active Duty Servicemembers Purchasing Tax-Exempt Items: Assumptions are made on the number of veterans and active duty servicemembers who will make tax-exempt purchases during the tax-free holiday period (High = 60%; Middle = 50%; Low = 40%).

Amount Spent per Veteran or Active Duty Servicemember: Assumptions are made on how much each veteran or active duty servicemember would spend on tax-exempt items during the holiday period (High = \$325; Middle = \$163; Low = \$81). 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 annually for the categories of items included in the tax exemption (i.e., apparel and services; audio and visual equipment and services; other entertainment supplies, equipment, and services; miscellaneous household equipment; reading; and major and small household appliances). Because the categories included in the expenditures survey are broader than the items included in the tax exemption, it is assumed that 65% (\$1,952) of the estimated \$3,003 annual expenditures would be for those items qualifying for the tax exemption. Based on the annual amount, expenditures would be approximately \$163/month if spread evenly throughout 12 months of the year. For the high estimate, it is assumed a veteran or servicemember would spend an amount equal to two months' worth of expenditures during the holiday period. For the middle estimate, it is assumed expenditures would be the same as one month's worth of expenditures. For the low estimate, it is assumed expenditures would be the same as a typical two weeks' worth of expenditures.

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. For this analysis, a behavioral factor of 1.75 is used.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(27.0)		(10.6)		(4.0)	
2018-19						
2019-20						
2020-21						
2021-22						

List of affected Trust Funds: Sales and Use Tax Grouping

Section 5: Consensus Estimate (Adopted: 02/17/17): The Conference adopted an average of the high and the middle.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(16.6)	0.0	(Insignificant)	0.0	(0.6)	0.0	(1.6)	0.0
2018-19	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(2.1)	0.0	(4.3)	0.0	(20.9)	0.0
2018-19	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0

GOVERNOR'S BUDGET RECOMMENDATION CONFORMING BILL
SALES TAX HOLIDAY - VETERANS AND ACTIVE DUTY SERVICEMEMBERS, THREE DAYS

Nov 9 -
Nov 11

2017-18	<u>High</u>	<u>Middle</u>	<u>Low</u>
1 Total Number of Veterans Residing in Florida (2015 Veteran Pop Level)	1,460,919	1,460,919	1,460,919
2 Total Number of Active Duty Servicemembers in Florida net of Current Deployments	91,539	91,539	91,539
3 Adjustment for Purchases at Military Stores (15% / 20% / 25%)	-232,869	-310,492	-388,115
4 Adjustment for Neighboring States/Visiting Veterans and Active Duty Servicemembers During Holiday Period	1,046	784	523
5 Total Estimated Number of Veterans and Active Duty Servicemembers in Florida During Holiday Period	1,320,635	1,242,750	1,164,866
6 Estimated Number Purchasing Tax-Exempt Items (60% / 50% / 40%)	792,381	621,375	465,946
7 Estimated Amount Spent on Tax-Exempt Items (2 Months / 1 Month / 2 Weeks)	325	163	81
8 Total Exempt Sales	257,523,825	101,284,125	37,741,626
9 Sales Tax (6.0%)	15,451,430	6,077,048	2,264,498
10 Behavioral Factor	1.75	1.75	1.75
11 Total Fiscal Impact	(27.0)	(10.6)	(4.0)