

## REVENUE ESTIMATING CONFERENCE

**Tax:** Ad Valorem

**Issue:** Natural Disaster/ Abatement of Taxes

**Bill Number(s):** PCS HB 49 – Strike All

☒ **Entire Bill**

☐ **Partial Bill:**

**Sponsor(s):** Representative Eagle

**Month/Year Impact Begins:** January 2016

**Date of Analysis:** February 17, 2017

### Section 1: Narrative

**a. Current Law:** No law currently exists.

**b. Proposed Change:** In the event that a residential improvement is rendered uninhabitable due to damage or destruction to the property caused by a natural disaster, taxes due in the year following the disaster may be partially abated. Then natural disaster may be an event for which the Governor has declared a state of emergency under s. 252.36, F.S., or a sinkhole as defined under s. 627.706(2)(h), F.S. The process of determining the value requires the property owner to file an application with the property appraiser after the damage or destruction occurs but no later than March 1 of the year following the year of the natural disaster. The property appraiser checks the application to determine if the applicant is entitled to a partial abatement. The property appraiser, determining an abatement application is valid, submits the number of months in the calendar year that the residence is uninhabitable, a period being at least 16 days is treated as a month; the just value of the property; the post-disaster value of the property; and the percentage change in value applicable.

The tax collector then calculates the damage differential and disaster relief credit. "The tax collector reduces the taxes initially levied on the property in the year the application is due by an amount equal to the disaster relief credit. If the value of the credit exceeds taxes levied during the year in which the application is due, the remaining value of the credit shall be applied to taxes due in subsequent years until the full value of the credit is exhausted." Furthermore, "If a residential property is rendered uninhabitable due to damage or destruction by a natural disaster in 2016, the property owner must file an application with the property appraiser before March 1, 2018, and once approved by the property appraiser, the owner shall receive the appropriate reduction on taxes initially levied in 2019. No later than May 1, 2018, tax collectors shall comply with the notification". Also, noting that this draft "applies retroactively to January 1, 2016, and expires on January 1, 2020."

The bill language states that residential improvements that are uninhabitable shall have no value placed thereon.

### Section 2: Description of Data and Sources

FEMA Disaster analysis – Wildfires, Sinkholes, Hurricanes

Weather.com

Tampa Bay Times – "Tampa Bay area rated nation's most vulnerable to hurricane storm surge"

Florida Office of Insurance Regulation – Sinkhole data

NOAA National Hurricane Center Tropical Cyclone Report

Hurricanesience.org

Chained Price Index- National Economic Estimating Conference- (11/2016)

CoreLogic-report on Hurricane Matthew

Property Tax Roll data for Residential <10 units, Residential >10 units, and All properties.

Florida Office of Insurance Regulation Hermine and Matthew Claims data

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

#### Methodology 1: Economic Cost Estimate Basis

All estimates assume that any credits are exhausted in the year they are awarded. Corelogic indicates that for economic cost estimates 66.7% of the damage is due to structural damage. The property tax roll data shows that the improvement value for all residential properties is 75% of the improvement value for all properties. The tax credit calculation values are based on the property being rendered uninhabitable for a 1-month period in the low estimate. There are no middle or high estimates for the damages incurred in 2016. The potential damage estimates use 6 months in the high and 4 months in the middle to generate the tax credit.

The economic cost analysis consists of two different pieces. The first piece is based on damage incurred in 2016. The second piece is the average value for a sample of disaster events starting with Hurricane Andrew in 1992. All damage cost estimates in the sample

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were converted to 2017 dollars using the chained price index for housing. The sample spans 25 years and the average value for the Base Damage is \$4.9 Billion.

Per Tampa Bay Times a category 4 hurricane would generate \$175 billion in damages if it were to hit Tampa directly, and a direct hit on Miami would generate \$80 billion in damages. This estimate compares these values to the impact from Hurricane Andrew. This ratio is then used to estimate what other disasters would look like if they were to hit either Tampa or Miami.

The High estimate assumes that all the sample events occurred in Tampa, and the middle estimate assumes that all events occurred in Miami. The low estimate uses the base damage estimates.

### Methodology 2: 2016 Claims basis

This estimate uses total claims from the Florida Office of Insurance Regulation (OIR) to generate estimates for the one-time cost of damages incurred in 2016. The OIR claims are broken down by residential, commercial residential, and total claims. Residential claims as a percent of total claims and commercial residential as a percent of total claims are calculated and applied to the total claims by county. The claim numbers for residential, commercial residential, and total claims are multiplied by the average property improvement values for residential <10, residential >10, and all properties, respectively. These values are taken as the maximum property value exposure for the 2016 damages.

The high estimate is based on the total for all properties, the middle is based on all residential properties, and the low estimate is based on residential properties <10. The high estimate uses 3 months and 100% of damages due to loss of occupancy or use. The low estimate uses 1 month and 25% of damages due to loss of occupancy or use. The middle is an average of the high and the low.

Both methodologies 1 & 2 assume that any affected residential dwelling would file their claims on the final date they were eligible. For the impact from events in 2016 this means they occur in FY 2019-20. For the potential impact piece of the 1<sup>st</sup> methodology there are impacts in FY 2018-19 and FY 2019-20.

## Section 4: Proposed Fiscal Impact

### Methodology 1: Economic Cost Estimate Basis

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	\$-		\$-		\$-	
2018-19	\$(78.0 M)		\$(23.8 M)		\$(3.6 M)	
2019-20	\$(78.0 M)		\$(23.8 M)		\$(7.1 M)	
2020-21	\$-		\$-		\$-	
2021-22	\$-		\$-		\$-	

### Methodology 2: 2016 Claims basis

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18					0	0/(**)
2018-19					0/(**)	0/(**)
2019-20	\$(56.7 M)		\$(30.3 M)		\$(0.8 M)	0/(**)
2020-21					0/(**)	0/(**)
2021-22					0/(**)	0/(**)

### List of affected Trust Funds:

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## Section 5: Consensus Estimate (Adopted: 02/24/2017): The Conference adopted the Methodology 2, Low Impact.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	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
2019-20	(0.3)	0.0	(0.5)	0.0	(0.8)	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

	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/(**)
2018-19	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2019-20	0.0	0.0	0.0	0.0	(0.8)	0/(**)	(0.8)	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/(**)

	A	B	C	D	E	F	G	H
1	<b>Impact School</b>							
2			<b>High</b>		<b>Middle</b>		<b>Low</b>	
3	<b>Year</b>		<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>
4	2017-18		\$ -		\$ -		\$ -	
5	2018-19		\$ (30.5 M)		\$ (9.3 M)		\$ (1.4 M)	
6	2019-20		\$ (30.5 M)		\$ (9.3 M)		\$ (2.8 M)	
7	2020-21		\$ -		\$ -		\$ -	
8	2021-22		\$ -		\$ -		\$ -	
9								
10	<b>Impact Non-School</b>							
11			<b>High</b>		<b>Middle</b>		<b>Low</b>	
12	<b>Year</b>		<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>
13	2017-18		\$ -		\$ -		\$ -	
14	2018-19		\$ (47.5 M)		\$ (14.5 M)		\$ (2.2 M)	
15	2019-20		\$ (47.5 M)		\$ (14.5 M)		\$ (4.3 M)	
16	2020-21		\$ -		\$ -		\$ -	
17	2021-22		\$ -		\$ -		\$ -	
18								
19	<b>Impact Total</b>							
20			<b>High</b>		<b>Middle</b>		<b>Low</b>	
21	<b>Year</b>		<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>
22	2017-18		\$ -		\$ -		\$ -	
23	2018-19		\$ (78.0 M)		\$ (23.8 M)		\$ (3.6 M)	
24	2019-20		\$ (78.0 M)		\$ (23.8 M)		\$ (7.1 M)	
25	2020-21		\$ -		\$ -		\$ -	
26	2021-22		\$ -		\$ -		\$ -	

	A	B	C	D	E	F	G	H
1	All Values in \$2017		High	Middle	Low	FEMA		
2	<b>Name</b>	<b>Year</b>	If Tampa Direct Hit	If Miami Direct hit	Base Damage	Housing Assist		
3	Hurricane Andrew	1992	\$ 187,246,007,373	\$ 85,598,174,799	52,359,591,791			
4	Total Wildfire 1998	1998	\$ 3,682,281,522	\$ 1,683,328,696	1,029,676,200			
5	Hurricane Charley & Tropical Storm Bob	2004	\$ 72,009,807,085	\$ 32,918,768,953	20,136,098,798	\$ 91,728,356		
6	Hurricane Frances	2004	\$ 59,186,142,810	\$ 27,056,522,427	16,550,218,190	\$ 192,021,692		
7	Hurricane Ivan	2004	\$ 64,118,321,377	\$ 29,311,232,630	17,929,403,039	\$ 77,889,008		
8	Hurricane Jeanne	2004	\$ 34,032,032,116	\$ 15,557,500,396	9,516,375,459	\$ 199,815,684		
9	Total Sinkholes 2006	2006	\$ 147,064,294	\$ 67,229,392	41,123,581			
10	Total Sinkholes 2007	2007	\$ 240,184,155	\$ 109,798,471	67,162,683			
11	February 2007 Tornado	2007	\$ 286,092,387	\$ 130,785,091	80,000,000	\$ 3,024,688		
12	Total Sinkholes 2009	2009	\$ 306,111,346	\$ 139,936,615	85,597,901			
13	Total Sinkholes 2010	2010	\$ 140,920,876	\$ 64,420,972	39,405,698			
14	Tropical Storm Debby	2012	\$ 62,363,931	\$ 28,509,225	17,438,823	\$ 24,639,950		
15	Hurricane Isaac	2012	\$ 190,232,003	\$ 86,963,201	53,194,566			
16	Severe Storms and Flooding	2013	\$ 118,876,506	\$ 54,343,546	33,241,431			
17	Florida – Severe Storms, Tornadoes, St	2014	\$ 56,117,173	\$ 25,653,565	15,692,042	\$ 29,032,681		
18	Hurricane Hermine	2016	\$ 2,035,623,068	\$ 930,570,546	569,221,178	\$ 6,563,706		
19	Hurricane Matthew	2016	\$ 14,663,814,335	\$ 6,703,457,982	4,100,441,678	\$ 16,629,296		
20			438,521,992,356	200,467,196,506	122,623,883,059			
21								
22	Number of Years in Sample	25						
23	Number of events in Sample	16						
24								
25			If Tampa Direct Hit	If Miami Direct hit	Base Damage			
26	Average Cost per year		\$ 17,540,879,694	\$ 8,018,687,860	\$ 4,904,955,322			
27	Average cost per event		\$ 27,407,624,522	\$ 12,529,199,782	\$ 7,663,992,691			
28	Combined Value of 2016 Events		\$ 16,699,437,403	\$ 7,634,028,527	\$ 4,669,662,856			
29								
30	2016 Millage Rate (School)				6.955			
31	2016 Millage Rate (Non-School)				10.824			
32								
33	Structure Damage % of total Economic Cost			66.7%				
34	Residential Property % of total Property			75.0%				
35	Res. Property Claim \$ % of all Hermine & Matthew Claim \$			59.3%				
36								
37	Adjusting by Structural Damage % and applying 2016 Millage (School and Non-School Combined)							
38			If Tampa Direct Hit	If Miami Direct hit	Base Damage			
39	Average Cost per year		\$ 155,937,447	\$ 71,285,690	\$ 43,604,780			
40	Average cost per event		\$ 243,652,260	\$ 111,383,890	\$ 68,132,469			
41	Combined Value of 2016 Events		\$ 148,457,071	\$ 67,866,090	\$ 41,513,044			
42								
43	<b>Tax credit Calculation</b>							
44	Months Uninhabitable		6	4	1			
45	Damage Differential		50%	33%	8%			

	A	B	C	D	E	F	G	H
46								
47	<b>Adjusting by Damage differential % (School and Non-School Combined)</b>							
48			If Tampa Direct Hit	If Miami Direct hit	Base Damage			
49	Average Cost per year		\$ 77,968,723	\$ 23,761,897	\$ 3,633,732			
50	Average cost per event		\$ 121,826,130	\$ 37,127,963	\$ 5,677,706			
51	Combined Value of 2016 Events		\$ 74,228,536	\$ 22,622,030	\$ 3,459,420			
52								
53								
54	<b>Impact from 2016 Events School</b>							
55			High		Middle		Low	
56	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring	
57	2017-18							
58	2018-19							
59	2019-20					\$ (1.4 M)		
60	2020-21							
61	2021-22							
62								
63	<b>Impact from 2016 Events Non-School</b>							
64			High		Middle		Low	
65	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring	
66	2017-18							
67	2018-19							
68	2019-20					\$ (2.1 M)		
69	2020-21							
70	2021-22							
71								
72	<b>Impact Using Average of All Events Over Sample Period School</b>							
73			High		Middle		Low	
74	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring	
75	2017-18							
76	2018-19	\$ (30.5 M)		\$ (9.3 M)		\$ (1.4 M)		
77	2019-20	\$ (30.5 M)		\$ (9.3 M)		\$ (1.4 M)		
78	2020-21							
79	2021-22							
80								
81	<b>Impact Using Average of All Events Over Sample Period School</b>							
82			High		Middle		Low	
83	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring	
84	2017-18				\$ -			
85	2018-19	\$ (47.5 M)		\$ (14.5 M)		\$ (2.2 M)		
86	2019-20	\$ (47.5 M)		\$ (14.5 M)		\$ (2.2 M)		
87	2020-21							
88	2021-22							

	A	B	C
1			
2			
3	<b>FEMA</b>		Housing Assistance
4	Hurricane Charley & Tropical Storm Bonnie	2004	\$ 91,728,356
5	Hurricane Frances	2004	\$ 192,021,692
6	Hurricane Ivan	2004	\$ 77,889,008
7	Hurricane Jeanne	2004	\$ 199,815,684
8		2004	\$ 561,454,741
9			
10			
11	<b>Florida</b>	Reimbursements	
12		Used	Allocated
13	Property Tax	\$ 9,500,000	\$ 20,000,000
14	Sales Tax	\$ 3,800,000	\$ 15,000,000
15			
16		Reimbursements	
17	<b>Florida Percent of FEMA Totals</b>	Used	Allocated
18	Property Tax	1.69%	3.56%
19	Sales Tax	0.68%	2.67%
20			
21			
22			
23			
24	<b>FEMA</b>		Housing Assistance
25	February 2007 Tornado	2007	\$ 3,024,688
26			
27	<b>Florida</b>		Allocated
28	Mobile Home Sales & Property Tax		\$ 1,331,500
29			
30			
31	<b>Florida Percent of FEMA Totals</b>		Allocated
32	Mobile Home Sales & Property Tax		44.02%
33			
34			
35	<b>FEMA</b>		Housing Assistance
36	Hurricane Hermine		\$ 6,563,706
37	Hurricane Matthew		\$ 16,629,296
38			\$ 23,193,003
39			
40	Apply 2004 Percentages	\$ 392,433.28	\$ 826,175.33
41	Apply 2007 Percentage		\$ 10,209,806.32
42			

	A	B	C	D	E	F	G
1	<b>From 'Model Sheet' K73 through M73</b>						
2							
3		All Properties	Residential Greater than 10	Residential Less than 10			
4		\$ 12,766,752,288	\$ 1,914,023,184	\$ 10,163,256,261			
5							
6	<b>Apply Millage Rates</b>						
7	School	6.955					
8	Non-School	10.824					
9							
10		All Properties	Residential Greater than 10	Residential Less than 10			
11	School	\$ 88,792,762	\$ 13,312,031	\$ 70,685,447			
12	Non-School	\$ 138,187,327	\$ 20,717,387	\$ 110,007,085.77			
13	Total	\$ 226,980,089	\$ 34,029,418	\$ 180,692,533			
14							
15							
16	High = All Properties:		\$ 226,980,089				
17	Middle = All Residential:		\$ 214,721,951				
18	Low = Residential Less than 10:		\$ 180,692,533				
19							
20	<b>Range Matrix</b>						
21		Length of Time Uninhabitable					
22		3 Months (High)	2 Months (Middle)	1 Month (Low)			
23		25.0%	16.7%	8.3%			
24		\$ 56,745,022	\$ 35,786,992	\$ 15,057,711	100%	<b>Damage Modifier</b>	
25		\$ 42,558,767	\$ 26,840,244	\$ 11,293,283	75%		
26		\$ 28,372,511	\$ 17,893,496	\$ 7,528,856	50%		
27		\$ 2,837,251	\$ 1,789,350	\$ 752,885.55	5%		
28							
29							
30	<b>Final Totals</b>						
31		High (3 Months & All Properties at 100% Uninhabitable)	Middle (Average of High & Low)	Low (1 Month & 25% damage to Residential less than 10)			
32		\$ 56,745,022	\$ 28,748,954	\$ 752,886			
33							
34	<b>Impact Table:</b>						
35		High - 12.5%		Middle - 10%		Low - 5%	
36		Cash	Recurring	Cash	Recurring	Cash	Recurring
37	2016-17						
38	2017-18						
39	2018-19						
40	2019-20	\$ (56.7 M)		\$ (28.7 M)		\$ (.8 M)	
41	2020-21						
42	2021-22						



## Claim and Average Improvement data

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		Matthew	Hermine	Total	Residential Less than 10	Residential Greater Than 10	All Properties	Res % of Total Claims (J2xF Column)	Commercial Res % of Total Claims (K2 x G Column)	Total	Res. Less Than 10 x Residential Percent of Total Claims	Res. Grter than 10 x Commercial Res % of Total Claims	All Properties x Total Claims
2	ALACHUA	136	372	508	\$ 102,788	\$ 3,817,760	\$ 167,168	417	3	508	\$ 42,828,539	\$ 11,877,701	\$ 84,921,456
3	BAKER	41	20	61	\$ 74,463	\$ 597,866	\$ 86,692	50	0	61	\$ 3,725,597	\$ 223,354	\$ 5,288,197
4	BAY	11	33	44	\$ 115,854	\$ 2,864,206	\$ 113,913	36	0	44	\$ 4,181,109	\$ 771,822	\$ 5,012,191
5	BRADFORD	33	15	48	\$ 55,141	\$ 807,499	\$ 68,175	39	0	48	\$ 2,170,910	\$ 237,380	\$ 3,272,379
6	BREVARD	13662	103	13765	\$ 117,500	\$ 3,065,761	\$ 110,424	11,290	84	13765	\$ 1,326,598,365	\$ 258,448,839	\$ 1,519,980,068
7	BROWARD	645	89	734	\$ 195,198	\$ 5,785,277	\$ 241,168	602	4	734	\$ 117,516,194	\$ 26,006,403	\$ 177,017,492
8	CALHOUN	16	1	17	\$ 45,021	\$ 914,291	\$ 49,282	14	0	17	\$ 627,750	\$ 95,190	\$ 837,795
9	CHARLOTTE	19	50	69	\$ 133,673	\$ 807,680	\$ 70,040	57	0	69	\$ 7,565,173	\$ 341,310	\$ 4,832,767
10	CITRUS	25	612	637	\$ 80,697	\$ 797,836	\$ 52,942	522	4	637	\$ 42,161,945	\$ 3,112,527	\$ 33,724,235
11	CLAY	2433	171	2604	\$ 107,707	\$ 5,760,723	\$ 109,485	2,136	16	2604	\$ 230,044,904	\$ 91,870,916	\$ 285,099,944
12	COLLIER	27	33	60	\$ 315,589	\$ 6,270,042	\$ 244,751	49	0	60	\$ 15,530,979	\$ 2,303,996	\$ 14,685,053
13	COLUMBIA	32	134	166	\$ 67,148	\$ 886,236	\$ 78,096	136	1	166	\$ 9,142,542	\$ 900,985	\$ 12,963,911
14	DE SOTO	5	8	13	\$ 219,977	\$ 2,038,168	\$ 253,413	11	0	13	\$ 2,345,557	\$ 162,272	\$ 3,294,370
15	DIXIE	2	79	81	\$ 62,029	\$ 774,922	\$ 108,302	66	0	81	\$ 4,120,999	\$ 384,417	\$ 8,772,463
16	DUVAL	16160	788	16948	\$ 34,470	\$ 820,000	\$ 58,420	13,901	104	16948	\$ 479,167,185	\$ 85,112,310	\$ 990,106,456
17	ESCAMBIA	8	14	22	\$ 106,543	\$ 5,824,829	\$ 147,412	18	0	22	\$ 1,922,525	\$ 784,813	\$ 3,243,064
18	FLAGLER	6810	34	6844	\$ 96,366	\$ 3,005,702	\$ 102,961	5,614	42	6844	\$ 540,954,250	\$ 125,984,163	\$ 704,667,287
19	FRANKLIN	2	84	86	\$ 141,338	\$ 4,394,285	\$ 102,056	71	1	86	\$ 9,969,748	\$ 2,314,445	\$ 8,776,791
20	GADSDEN	3	126	129	\$ 103,746	\$ 428,894	\$ 54,966	106	1	129	\$ 10,977,123	\$ 338,844	\$ 7,090,657
21	GILCHRIST	3	22	25	\$ 58,342	\$ 1,148,625	\$ 67,022	21	0	25	\$ 1,196,318	\$ 175,865	\$ 1,675,550
22	GLADES	3	0	3	\$ 49,497	\$ 663,903	\$ 60,458	2	0	3	\$ 121,793	\$ 12,198	\$ 181,373
23	GULF	1	6	7	\$ 43,656	\$ 463,089	\$ 203,480	6	0	7	\$ 250,653	\$ 19,853	\$ 1,424,357
24	HAMILTON	3	72	75	\$ 83,107	\$ 618,653	\$ 61,940	62	0	75	\$ 5,112,401	\$ 284,163	\$ 4,645,527
25	HARDEE	3	7	10	\$ 40,906	\$ 473,839	\$ 45,934	8	0	10	\$ 335,520	\$ 29,020	\$ 459,338
26	HENDRY	3	0	3	\$ 53,299	\$ 826,136	\$ 135,072	2	0	3	\$ 131,149	\$ 15,179	\$ 405,215
27	HERNANDO	28	279	307	\$ 55,470	\$ 721,504	\$ 87,938	252	2	307	\$ 13,967,633	\$ 1,356,555	\$ 26,997,009
28	HIGHLANDS	43	15	58	\$ 78,874	\$ 1,888,314	\$ 71,053	48	0	58	\$ 3,752,225	\$ 670,753	\$ 4,121,080
29	HILLSBOROUGH	170	1187	1357	\$ 73,878	\$ 379,378	\$ 42,506	1,113	8	1357	\$ 82,228,100	\$ 3,152,916	\$ 57,680,310
30	HOLMES	0	1	1	\$ 121,517	\$ 7,544,908	\$ 163,376	1	0	1	\$ 99,670	\$ 46,208	\$ 163,376
31	INDIAN RIVER	1709	15	1724	\$ 49,480	\$ 512,923	\$ 63,595	1,414	11	1724	\$ 69,967,423	\$ 5,415,636	\$ 109,637,345
32	JACKSON	5	8	13	\$ 180,037	\$ 1,562,572	\$ 166,793	11	0	13	\$ 1,919,686	\$ 124,407	\$ 2,168,310
33	JEFFERSON	0	60	60	\$ 53,335	\$ 280,908	\$ 50,127	49	0	60	\$ 2,624,784	\$ 103,223	\$ 3,007,601
34	LAFAYETTE	0	24	24	\$ 63,233	\$ 448,366	\$ 80,837	20	0	24	\$ 1,244,754	\$ 65,903	\$ 1,940,079
35	LAKE	729	187	916	\$ 51,710	\$ 1,191,964	\$ 71,851	751	6	916	\$ 38,850,644	\$ 6,686,805	\$ 65,815,564
36	LEE	47	76	123	\$ 107,518	\$ 3,088,935	\$ 93,065	101	1	123	\$ 10,847,098	\$ 2,326,880	\$ 11,446,982
37	LEON	48	3136	3184	\$ 170,584	\$ 5,299,684	\$ 128,789	2,612	19	3184	\$ 445,489,126	\$ 103,343,481	\$ 410,065,576
38	LEVY	14	190	204	\$ 114,446	\$ 3,991,393	\$ 165,453	167	1	204	\$ 19,149,550	\$ 4,986,716	\$ 33,752,377
39	LIBERTY	0	4	4	\$ 46,432	\$ 625,541	\$ 41,896	3	0	4	\$ 152,337	\$ 15,324	\$ 167,584
40	MADISON	6	163	169	\$ 48,377		\$ 76,885	139	1	169	\$ 6,705,816	\$ -	\$ 12,993,574
41	MANATEE	41	360	401	\$ 46,824	\$ 604,565	\$ 62,929	329	2	401	\$ 15,400,517	\$ 1,484,729	\$ 25,234,530
42	MARION	286	251	537	\$ 155,610	\$ 6,118,165	\$ 163,882	440	3	537	\$ 68,539,193	\$ 20,121,278	\$ 88,004,495
43	MARTIN	596	11	607	\$ 83,883	\$ 2,583,285	\$ 69,836	498	4	607	\$ 41,762,637	\$ 9,603,313	\$ 42,390,353
44	MIAMI-DADE	467	97	564	\$ 136,323	\$ 2,655,316	\$ 140,947	463	3	564	\$ 63,062,970	\$ 9,171,816	\$ 79,493,833
45	MONROE	7	3	10	\$ 257,362	\$ 4,849,146	\$ 173,787	8	0	10	\$ 2,110,915	\$ 296,979	\$ 1,737,872
46	NASSAU	1531	57	1588	\$ 149,066	\$ 2,662,394	\$ 137,429	1,302	10	1588	\$ 194,157,387	\$ 25,893,028	\$ 218,237,401
47	OKALOOSA	7	18	25	\$ 138,069	\$ 1,604,689	\$ 131,955	21	0	25	\$ 2,831,141	\$ 245,692	\$ 3,298,864

## Claim and Average Improvement data

	A	B	C	D	E	F	G	H	I	J	K	L	M
48	OKEECHOBEE	29	9	38	\$ 56,540	\$ 1,381,442	\$ 60,112	31	0	38	\$ 1,762,245	\$ 321,497	\$ 2,284,246
49	ORANGE	5111	445	5556	\$ 141,445	\$ 10,282,392	\$ 234,933	4,557	34	5556	\$ 644,577,476	\$ 349,877,871	\$ 1,305,289,989
50	OSCEOLA	740	106	846	\$ 143,543	\$ 7,142,677	\$ 151,264	694	5	846	\$ 99,604,121	\$ 37,007,647	\$ 127,969,640
51	PALM BEACH	1171	68	1239	\$ 212,958	\$ 5,743,695	\$ 251,870	1,016	8	1239	\$ 216,416,878	\$ 43,583,566	\$ 312,067,287
52	PASCO	87	928	1015	\$ 91,535	\$ 3,762,098	\$ 93,233	833	6	1015	\$ 76,204,393	\$ 23,386,017	\$ 94,631,197
53	PINELLAS	73	1443	1516	\$ 125,712	\$ 3,857,768	\$ 151,594	1,243	9	1516	\$ 156,315,036	\$ 35,817,508	\$ 229,817,221
54	POLK	340	281	621	\$ 86,935	\$ 2,199,145	\$ 78,827	509	4	621	\$ 44,280,282	\$ 8,363,837	\$ 48,951,561
55	PUTNAM	895	25	920	\$ 51,146	\$ 710,997	\$ 30,343	755	6	920	\$ 38,594,736	\$ 4,006,044	\$ 27,915,946
56	SANTA ROSA	582	10	592	\$ 185,454	\$ 3,597,970	\$ 164,323	486	4	592	\$ 90,050,126	\$ 13,044,858	\$ 97,279,068
57	SARASOTA	350	240	590	\$ 112,140	\$ 3,046,781	\$ 104,618	484	4	590	\$ 54,267,565	\$ 11,009,140	\$ 61,724,356
58	SEMINOLE	3200	126	3326	\$ 108,074	\$ 1,249,670	\$ 78,361	2,728	20	3326	\$ 294,829,479	\$ 25,455,276	\$ 260,628,982
59	ST JOHNS	7443	115	7558	\$ 188,335	\$ 3,065,021	\$ 171,336	6,199	46	7558	\$ 1,167,520,586	\$ 141,873,227	\$ 1,294,957,375
60	ST LUCIE	2066	25	2091	\$ 142,748	\$ 11,426,686	\$ 162,528	1,715	13	2091	\$ 244,821,442	\$ 146,330,340	\$ 339,845,508
61	SUMTER	51	39	90	\$ 167,115	\$ 1,833,061	\$ 156,580	74	1	90	\$ 12,336,299	\$ 1,010,368	\$ 14,092,189
62	SUWANNEE	23	164	187	\$ 60,351	\$ 637,594	\$ 50,916	153	1	187	\$ 9,256,648	\$ 730,207	\$ 9,521,364
63	TAYLOR	1	298	299	\$ 50,860	\$ 717,429	\$ 58,807	245	2	299	\$ 12,473,162	\$ 1,313,742	\$ 17,583,278
64	UNION	5	14	19	\$ 48,127	\$ 126,627	\$ 99,904	16	0	19	\$ 750,010	\$ 14,735	\$ 1,898,176
65	VOLUSIA	29458	85	29543	\$ 122,170	\$ 1,337,786	\$ 112,475	24,232	181	29543	\$ 2,960,373,123	\$ 242,047,874	\$ 3,322,839,620
66	WAKULLA	5	277	282	\$ 71,667	\$ 1,482,131	\$ 52,325	231	2	282	\$ 16,576,444	\$ 2,559,740	\$ 14,755,756
67	WALTON	2	4	6	\$ 242,548	\$ 3,098,523	\$ 140,831	5	0	6	\$ 1,193,646	\$ 113,859	\$ 844,984
68	WASHINGTON	0	5	5	\$ 49,920	\$ 322,718	\$ 19,575	4	0	5	\$ 204,725	\$ 9,882	\$ 97,873
69	County Unknown	474	71	545	\$ 172,891	\$ 5,760,234	\$ 185,366	447	3	545	\$ 77,285,004	\$ 19,226,345	\$ 101,024,617
70	Statewide	97926	13793	111719									
71													
71										Totals:	\$ 10,163,256,261	\$ 1,914,023,184	\$ 12,766,752,288
72	All Residential Claims Divided by Total Claims					82.02%							
73	Commercial Residential Claims Divided by Total Claims					0.61%							

## REVENUE ESTIMATING CONFERENCE

**Tax:** Vessel Registrations

**Issue:** Emergency Position-Indicating Beacon – Rate Reduction

**Bill Number(s):** HB 711/SB 718

☒ **Entire Bill**

☐ **Partial Bill:**

**Sponsor(s):** Representative Magar and Senator Powell

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

**Date of Analysis:** February 24, 2017

### Section 1: Narrative

- a. Current Law:** Section 328.72, F.S. provides for a reduction of base vessel registration fees for recreational vessels equipped with an emergency position-indicating radio beacon or for a recreational vessel the owner of which owns a personal locator beacon; for each vessel registration qualifying for the fee reduction, an amount equal to the difference shall be transferred from the General Revenue Fund to the Department of Highway Safety and Motor Vehicles to be distributed pursuant to section 328.76, F.S.; the fee reduction is to expire July 1, 2017.
- b. Proposed Change:** Revises section 328.72, F.S. to where the base registration fee reductions mentioned above would be increased and would no longer have an expiration date. The difference between the regular rate and reduced rate would continue to be transferred from the General Revenue Fund to the Department of Highway Safety and Motor Vehicles to be distributed pursuant to section 328.76, F.S.

### Section 2: Description of Data and Sources

Correspondence with staff from the Department of Highway Safety and Motor Vehicles  
December 2016 Highway Safety REC

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

The Department of Highway Safety and Motor Vehicles supplied counts of vessel registrations reduced pursuant to section 328.72, F.S. for the time period July 2016 through January 2017. These amounts were annualized to get a total for FY 2016-17 which was then grown by the vessel growth rates per the December 2016 Highway Safety REC. The forecasted counts were next multiplied by the rate reduction in the bill. The result ranged from \$12,589.45 to \$13,992.90, producing an impact of negative insignificant assuming current market conditions persist. The impact will continue to be to the General Revenue Fund because no changes were made to section 328.72(18)(e), F.S.

### Section 4: Proposed Fiscal Impact

GR	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:

Per section 328.72(18)(e), F.S., General Revenue is to be transferred to HSMV in an amount equal to the difference in fees collected and distributed pursuant to section 328.76, F.S.

### Section 5: Consensus Estimate (Adopted: 02/24/2017): The Conference adopted the proposed estimate. The impact to HSOTF will be offset by a transfer from General Revenue that will make HSOTF whole.

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

Vessel Registration Rate Change				
	Base Rate	FY 17 Rate	HB711/SB 718 Rate	Rate Change
Class A-1	\$ 5.50	\$ 4.24	\$ 2.95	\$ (2.55)
Class A-2	\$ 16.25	\$ 13.77	\$ 11.00	\$ (5.25)
Class 1	\$ 28.75	\$ 24.83	\$ 20.40	\$ (8.35)
Class 2	\$ 78.25	\$ 68.56	\$ 57.50	\$ (20.75)
Class 3	\$ 127.75	\$ 112.31	\$ 94.95	\$ (32.80)
Class 4	\$ 152.75	\$ 134.41	\$ 113.40	\$ (39.35)
Class5	\$ 189.75	\$ 167.11	\$ 141.15	\$ (48.60)

Vessel Registration Emergency Position-Indicating Beacon Fee Counts							
	7/16 thru 1/17	FY 17 Annualized	FY 18	FY 19	FY 20	FY 21	FY 22
Class A-1	14	26	27	28	29	30	31
Class A-2	15	28	29	30	31	32	33
Class 1	161	304	312	321	330	339	348
Class 2	175	330	339	348	358	368	378
Class 3	39	74	76	78	80	82	84
Class 4	3	6	6	6	6	6	6
Class5	0	0	0	0	0	0	0
Total	407	768	789	811	834	857	880

11/16 HS REC Vessel Growth Rates	2.65%	2.79%	2.81%	2.66%	2.65%
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Vessel Registration Reduction - Emergency Position-Indicating Beacon					
	FY 18	FY 19	FY 20	FY 21	FY 22
Class A-1	\$ (68.85)	\$ (71.40)	\$ (73.95)	\$ (76.50)	\$ (79.05)
Class A-2	\$ (152.25)	\$ (157.50)	\$ (162.75)	\$ (168.00)	\$ (173.25)
Class 1	\$ (2,605.20)	\$ (2,680.35)	\$ (2,755.50)	\$ (2,830.65)	\$ (2,905.80)
Class 2	\$ (7,034.25)	\$ (7,221.00)	\$ (7,428.50)	\$ (7,636.00)	\$ (7,843.50)
Class 3	\$ (2,492.80)	\$ (2,558.40)	\$ (2,624.00)	\$ (2,689.60)	\$ (2,755.20)
Class 4	\$ (236.10)	\$ (236.10)	\$ (236.10)	\$ (236.10)	\$ (236.10)
Class5	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ (12,589.45)	\$ (12,924.75)	\$ (13,280.80)	\$ (13,636.85)	\$ (13,992.90)

## REVENUE ESTIMATING CONFERENCE

**Tax:** Insurance Premium Tax

**Issue:** Direct Primary Care Agreements

**Bill Number(s):** CS/HB161 and CS/CS/SB240

☒ **Entire Bill**

☐ **Partial Bill:**

**Sponsor(s):**

**Month/Year Impact Begins:** July 1<sup>st</sup>, 2017

**Date of Analysis:** 2/22/17

### Section 1: Narrative

- a. Current Law:** Direct primary care agreements are not addressed in Florida law. Direct primary care agreements could be classified as Prepaid Health Clinics.
- b. Proposed Change:** Recognizes agreements entered into by patients, legal representatives or an employer and primary care providers to provide primary care service. Direct primary care agreements would not constitute insurance and not be subject to the Florida Insurance Code.

### Section 2: Description of Data and Sources

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

The Affordable Care Act allows for individuals and primary care providers to enter an agreement of primary care service that does not constitute as insurance but satisfies the requirement for healthcare as long as the Direct primary Care Agreement is coupled with a catastrophic insurance policy. As of June 2016, 16 states across the country have passed legislation allowing for the creation of these agreement. The impact from the bill is indeterminate and the number of doctors under such an arrangement nationwide is small. That number however was up 25% from 2011. With the Affordable Care Act now in place, it's reasonable to assume that a cheaper option such as Direct Primary Care will be a viable an attractive alternative to high insurance premiums for those who had previously been uninsured. Qliance, a Direct Primary Care group near Seattle maintains monthly fees ranging from \$54 to \$89 dollars a month.

Our understanding is there are few Direct Primary Care arrangements in the state. If enough are created or grow larger as a result of the ACA then OIR may make the determination on a case by case basis as to whether these qualify for either a prepaid health clinic plan or a prepaid limited health service organization. Both groups are to be licensed and subject to the provisions of insurance code. The prepaid limited health service organization is also subject to a 1.75% insurance premium tax. The impact would be these agreements not becoming one of these two groups thus not remitting any revenue in the future.

### Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(Indeterminate)	(Indeterminate)	0/(**)	0/(**)	\$0.0	\$0.0
2018-19	(Indeterminate)	(Indeterminate)	0/(**)	0/(**)	\$0.0	\$0.0
2019-20	(Indeterminate)	(Indeterminate)	0/(**)	0/(**)	\$0.0	\$0.0
2020-21	(Indeterminate)	(Indeterminate)	0/(**)	0/(**)	\$0.0	\$0.0
2021-22	(Indeterminate)	(Indeterminate)	0/(**)	0/(**)	\$0.0	\$0.0

**List of affected Trust Funds:** Insurance Premium Tax Group

### Section 5: Consensus Estimate (Adopted: 02/24/2017): The Conference adopted the middle 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/(**)
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/(**)

## REVENUE ESTIMATING CONFERENCE

**Tax:** Insurance Premium and Corporate Income Tax

**Issue:** Telehealth Tax Credit

**Bill Number(s):** PCB HQS 17-01

☐ **Entire Bill**

☒ **Partial Bill:** Sections 1 and 2

**Sponsor(s):** Health Quality Subcommittee

**Month/Year Impact Begins:** For tax years beginning on or after January 1, 2018 – impact will begin Spring 2019

**Date of Analysis:** 2/22/2017

### Section 1: Narrative

- a. **Current Law:** No credit exists against Insurance Premium Tax or Corporate Income Tax for Health Insurers or Health Maintenance Organizations.
- b. **Proposed Change:** Creates a new paragraph (9)(a) of section 624.509, Florida Statutes, to provide that for tax years beginning on or after January 1, 2018, a health insurer or health maintenance organization that covers services provided by telehealth shall be allowed a credit against the insurance premium tax equal to one tenth of one percent of total insurance premiums received on accident and health policies or plans delivered in this state in the previous calendar year that provide medical, major medical, or similar comprehensive coverage. Further provides for a carryforward of the credit for a period not to exceed 5 years. Also provides for the transfer of the credit, in whole or in part, to any insurer.
- c. Creates section 220.197, Florida Statutes, to provide that taxpayers eligible to receive the credit provided in s. 624.509(9)(a) but with insufficient tax liability under s. 624.509 to use the credit, there shall be allowed a credit against corporate income tax equal to the credit amount pursuant to s. 624.509(9)(a). . Further provides for a carryforward of the credit for a period not to exceed 5 years. Also provides for the transfer of the credit, in whole or in part, to any taxpayer.

### Section 2: Description of Data and Sources

Office of Insurance Regulation – 2015 Premium Summary Report for the Legislature

Underlying Health Insurance related growth rates for Insurance Premium Tax – December 2016 General Revenue Estimating Conference

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

For the low and middle methodology, used certain types of health insurance to estimate the amount of premiums that could be used in the calculation of the credit. For the low estimate, used growth rates of 3% annually that underlie the IPT forecast from December 2016 General Revenue Estimating Conference. For the middle, used growth rates of 6% per year. For the high, a broader group of types of health insurance were included and a 9% growth rate was used for future years.

Additional assumption – assumed that the amount of credit taken or earned under Chapter 624 and Chapter 220 together cannot exceed the amount that can be earned under chapter 624.

Assumed that the credit could not be taken until the 2019-20 state fiscal year.

### 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	(\$37.6 M)	(\$37.6 M)	(\$22.6 M)	(\$22.6 M)	(\$19.1 M)	(\$19.1 M)
2020-21	(\$39.9 M)	(\$39.9 M)	(\$24.6 M)	(\$24.6 M)	(\$19.6 M)	(\$19.6 M)
2021-22	(\$42.3 M)	(\$42.3 M)	(\$26.9 M)	(\$26.9 M)	(\$20.2 M)	(\$20.2 M)

### List of affected Trust Funds:

Insurance Premium Group

Corporate Income tax Group

### Section 5: Consensus Estimate (Adopted: 02/24/2017): The Conference adopted the high for 2015, but grown at 3%.

# REVENUE ESTIMATING CONFERENCE

**Tax:** Insurance Premium and Corporate Income Tax

**Issue:** Telehealth Tax Credit

**Bill Number(s):** PCB HQS 17-01

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	(29.0)	0.0	0.0	0.0	0.0	0.0	(29.0)
2018-19	0.0	(29.9)	0.0	0.0	0.0	0.0	0.0	(29.9)
2019-20	(30.8)	(30.8)	0.0	0.0	0.0	0.0	(30.8)	(30.8)
2020-21	(31.7)	(31.7)	0.0	0.0	0.0	0.0	(31.7)	(31.7)
2021-22	(32.7)	(32.7)	0.0	0.0	0.0	0.0	(32.7)	(32.7)

	A	B	C	D	E	F	G	H
1	<b>Florida Office of Insurance Regulation -- Premium Summary Report for Legislature</b>							
2	<b>DIRECT WRITTEN PREMIUMS FROM PLHSO COVERAGES</b>		<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>		
3	<b>NAIC</b>		\$169,775,553	\$171,397,063	\$167,992,564	\$162,747,840		
4	<b>Non-NAIC</b>		\$291,711,099	\$203,786,478	\$183,788,306	\$20,810,015		
5			<b>\$461,486,652</b>	<b>\$375,183,541</b>	<b>\$351,780,870</b>	<b>\$183,557,855</b>		
6	<b>DIRECT WRITTEN PREMIUMS FROM HEALTH COVERAGES <sup>1</sup></b>							
7	2	Comprehensive (Hospital & Medical) Individual	\$1,232,786,029	\$1,232,675,361	\$2,272,347,978	\$2,838,061,962		
8	3	Comprehensive (Hospital & Medical) Group	\$2,838,852,499	\$3,040,812,467	\$2,939,810,537	\$2,847,383,529		
9	5	Vision Only	\$42,020,100	\$45,246,017	\$62,763,582	\$69,146,630		
10	6	Dental Only	\$153,827,148	\$193,805,657	\$325,091,944	\$357,991,686		
11	10	Stop Loss	not applicable	not applicable	not applicable	not applicable		
12	11	Disability Income	not applicable	not applicable	not applicable	not applicable		
13	12	Long-Term Care	not applicable	not applicable	not applicable	not applicable		
14	13	Other	\$596,033,620	\$346,468,219	\$636,371,963	\$642,595,299		
15	<b>total</b>		<b>\$4,863,519,396</b>	<b>\$4,859,007,721</b>	<b>\$6,236,386,004</b>	<b>\$6,755,179,106</b>		
16	<b>DIRECT WRITTEN PREMIUMS FROM HEALTH COVERAGES <sup>2</sup></b>							
	<i>Source: Annual Financial Statement, Exhibit of Premiums, Enrollment and Utilization</i>							
	<b>HEALTH MAINTENANCE ORGANIZATIONS ONLY</b>							
17	2	Comprehensive (Hospital & Medical) Individual	\$580,542,608	\$558,948,912	\$1,368,392,308	\$3,984,985,775		
18	3	Comprehensive (Hospital & Medical) Group	\$4,887,752,756	\$5,061,252,287	\$4,796,548,960	\$7,064,223,681		
19	13	Other	\$73,515,903	\$94,668,075	\$312,681,339	\$383,460,619		
20	<b>total</b>		<b>\$5,541,811,267</b>	<b>\$5,714,869,274</b>	<b>\$6,477,622,607</b>	<b>\$11,432,670,075</b>		
21	<b>DIRECT WRITTEN PREMIUMS FROM ACCIDENT AND HEALTH COVERAGES <sup>4</sup></b>							
	<i>Source: Annual Financial Statement, Life Insurance (State Page)</i>							
	<b>LIFE AND HEALTH INSURERS</b>							
22	24	Group policies	\$6,221,508,606	\$6,339,192,292	\$6,527,452,465	\$6,858,749,437		
23	24.1	Federal employees health benefits program premium	\$18,036,187	\$22,090,808	\$21,139,716	\$25,059,554		
24	24.2	Credit (group and individual)	\$31,926,231	\$31,325,647	\$34,192,680	\$33,321,575		
25	24.3	Collectively renewable policies	\$690,300	\$836,603	\$740,996	\$417,560		
26	25.1	Non-cancelable (other individual policies)	\$286,036,736	\$289,098,388	\$298,100,465	\$302,071,028		
27	25.2	Guaranteed renewable (other individual policies)	\$1,689,176,541	\$1,767,255,051	\$1,920,755,477	\$2,093,531,776		
28	25.3	Non-renewable for stated reasons only (other individual policies)	\$84,161,337	\$103,031,275	\$183,791,665	\$258,071,843		
29	25.4	Other accident only (other individual policies)	\$2,490,039	\$2,789,956	\$5,554,787	\$5,774,953		
30	25.5	All other (other individual policies)	\$24,914,503	\$30,627,947	\$30,913,480	\$39,539,078		
31	<b>total</b>		<b>\$8,358,940,480</b>	<b>\$8,586,247,967</b>	<b>\$9,022,641,731</b>	<b>\$9,616,536,804</b>		

Note - the non-shaded rows are used in the middle and low estimate. High estimate uses both the non shaded and the grey shaded rows are used.



	A	B	C	D	E	F	G	H
32		<b>DIRECT WRITTEN PREMIUMS FROM ACCIDENT AND HEALTH COVERAGES</b> 5 <i>Source: Annual Financial Statement, Exhibit of Premiums and Losses (State Page)</i>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>		
		<b>PROPERTY AND CASUALTY INSURERS</b>						
33	13	Group accident and health	\$162,563,517	\$163,979,006	\$114,558,912	\$119,790,724		
34	14	Credit A&H (group and individual)	\$2,941,444	\$2,905,395	\$2,714,403	\$2,264,141		
35	15.1	Collectively renewable A&H	\$178,837	\$4,911	\$3,990	\$3,302		
36	15.2	Non-cancelable A&H	\$1,119	\$323	\$323	\$0		
37	15.3	Guaranteed renewable A&H	\$68,772,306	\$67,180,710	\$65,273,584	\$63,264,404		
38	15.4	Non-renewable for stated reasons only	\$4,749,376	\$4,208,324	\$2,700,062	\$2,083,939		
39	15.5	Other accident only	\$5,708,430	\$1,792,423	\$751,302	\$111,028		
40	15.7	All other A&H	\$9,981,978	\$6,316,430	\$7,857,658	\$10,713,423		
41	15.8	Federal employees health benefits program premium	\$0	\$0	\$27	\$0		
42		<b>total</b>	<b>\$254,897,007</b>	<b>\$246,387,522</b>	<b>\$193,860,261</b>	<b>\$198,230,961</b>		
43								
44		Total - High	\$19,480,654,802	\$19,781,696,025	\$22,282,291,473	\$28,186,174,801		
45		Total - Low	\$9,784,373,093	\$10,134,075,802	\$11,567,508,653	\$16,930,690,941		
46		Low - excluding HMO's	\$4,316,077,729	\$4,513,874,603	\$5,402,567,385	\$5,881,481,485		
47								
48		Historic Growth - Low		3.6%	14.1%	46.4%		
49		Historic Growth - High		1.5%	12.6%	26.5%		
50		Historic Growth - low excluding HMO's		4.6%	19.7%	8.9%		
51								
52			2016	2017	2018	2019	2020	2021
53		Growth - High	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
54		Growth Middle	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
55		Growth - Low - current IPT Forecast	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
56								
57		0.1% of premiums - High		\$19,781,696	\$22,282,291	\$28,186,175		
58		0.1% of premiums - Low		\$10,134,076	\$11,567,509	\$16,930,691		
59								
60			2016	2017	2018	2019	2020	2021
61		High (grow at 3%)	\$29,031,760	\$29,902,713	\$30,799,794	\$31,723,788	\$32,675,502	\$33,655,767
62		Middle	\$19,023,324	\$20,735,424	\$22,601,612	\$24,635,757	\$26,852,975	\$29,269,743
63		Low	\$17,961,770	\$18,500,623	\$19,055,642	\$19,627,311	\$20,216,130	\$20,822,614
64								
65			2017-18	2018-19	2019-20	2020-21	2021-22	
66		High	-\$29,031,760	-\$29,902,713	-\$30,799,794	-\$31,723,788	-\$32,675,502	
67		Middle	-\$19,023,324	-\$20,735,424	-\$22,601,612	-\$24,635,757	-\$26,852,975	
68		Low	-\$17,961,770	-\$18,500,623	-\$19,055,642	-\$19,627,311	-\$20,216,130	

## 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):** Proposed Strike All Amendment to HB 487

☒ **Entire Bill**

☐ **Partial Bill:**

**Sponsor(s):** Representative Renner

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

**Date of Analysis:** February 24, 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

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**Bill Number(s):** Proposed Strike All Amendment to HB 487

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 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 amends s. 205.032, F.S., to provide that a county may continue to levy a local business tax if an appropriate resolution or ordinance was adopted before January 1, 2017. Furthermore, the amendment specifies that the local business tax imposed on a taxpayer may not exceed \$75 and eliminates the county's public noticing requirement.

Section 2 amends 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 3 amends s. 205.042, F.S., to provide that a municipality may continue to levy a local business tax if an appropriate resolution or ordinance was adopted before January 1, 2017. Furthermore, the amendment specifies that the local business tax imposed on a taxpayer may not exceed \$75 and eliminates the municipality's public noticing requirement.

Section 4 amends 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 amends s. 205.0535, F.S., to conform provisions to changes made by this act.

Section 6 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 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 8 provides an effective date of July 1, 2017.

## REVENUE ESTIMATING CONFERENCE

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**Bill Number(s):** Proposed Strike All Amendment to HB 487

### 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. EDR was asked by the House Ways and Means Committee staff to evaluate two different scenarios. The first is based on the proposed amendment, which includes the provision that the business tax imposed on a taxpayer may not exceed \$75. The second is based on the proposed amendment with the assumption that the business tax imposed on a taxpayer be a statewide average, which is calculated as \$88 (i.e., estimated statewide FY 2015-16 local business tax revenue of \$191,100,500 divided by the statewide # of business establishments of 2,181,599).

#### **Additional Notes:**

In its survey response, the City of Tampa indicated that approximately 93% of the City’s local business tax revenues are pledged to Florida Aquarium bonds. The City reported FY 2015-16 tax collections of \$9.85 million.

Additionally, a number of survey respondents expressed concern regarding the possible interpretation(s) of the phrase “on a taxpayer” on lines 13, 103, and 168 with respect to a single business entity that operates multiple locations within a single local jurisdiction.

### Section 4: Proposed Fiscal Impact (Millions)

#### **Scenario 1: The business tax imposed on a taxpayer may not exceed \$75.**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(\$120.0)	(\$120.0)	(\$103.2)	(\$103.2)	(\$89.6)	(\$89.6)
2018-19	(\$123.0)	(\$123.0)	(\$105.8)	(\$105.8)	(\$91.8)	(\$91.8)
2019-20	(\$126.1)	(\$126.1)	(\$108.5)	(\$108.5)	(\$94.1)	(\$94.1)
2020-21	(\$129.2)	(\$129.2)	(\$111.2)	(\$111.2)	(\$96.4)	(\$96.4)
2021-22	(\$132.5)	(\$132.5)	(\$114.0)	(\$114.0)	(\$98.9)	(\$98.9)

#### **Scenario 2: The business tax imposed on a taxpayer may not exceed \$88.**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(\$106.5)	(\$106.5)	(\$88.7)	(\$88.7)	(\$79.3)	(\$79.3)
2018-19	(\$109.2)	(\$109.2)	(\$91.1)	(\$91.1)	(\$81.4)	(\$81.4)
2019-20	(\$112.1)	(\$112.1)	(\$93.4)	(\$93.4)	(\$83.5)	(\$83.5)
2020-21	(\$115.0)	(\$115.0)	(\$95.9)	(\$95.9)	(\$85.7)	(\$85.7)
2021-22	(\$117.9)	(\$117.9)	(\$98.4)	(\$98.4)	(\$88.0)	(\$88.0)

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**Bill Number(s):** Proposed Strike All Amendment to HB 487

**List of Affected Trust Funds:** Local funds only.

**Section 5: Consensus Estimate (Adopted: 02/24/2017):** The Conference adopted the low for the counties and the high impact for the municipalities.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	0.0	0.0	0.0	(102.7)	(102.7)	(102.7)	(102.7)
2018-19	0.0	0.0	0.0	0.0	(105.3)	(105.3)	(105.3)	(105.3)
2019-20	0.0	0.0	0.0	0.0	(107.9)	(107.9)	(107.9)	(107.9)
2020-21	0.0	0.0	0.0	0.0	(110.7)	(110.7)	(110.7)	(110.7)
2021-22	0.0	0.0	0.0	0.0	(113.5)	(113.5)	(113.5)	(113.5)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>Fiscal Impact Analysis of Proposed Strike All Amendment to HB 487 - Local Business Tax</b>														
2	<b>Scenario 1: The Proposed Strike All Amendment as Written</b>														
3															
4	<b>I. Compiled Historical Local Business Tax (LBT) Revenue Collections Using Annual Financial Report (AFR) Data</b>														
5															
6	<b>Local Business Tax Revenues Reported by County and Municipal Governments</b>														
7		<b>County Governments</b>					<b>Municipal Governments</b>								
8	<b>Local FY</b>	<b># Reporting</b>	<b>Revenue</b>	<b>% Chg.</b>			<b># Reporting</b>	<b>Revenue</b>	<b>% Chg.</b>						
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	<b>II. Projected LBT Revenue Collections into the Forecast Period Using a Compound Annual Growth Rate (CAGR) Based on</b>														
37															
38		<b>County Governments</b>					<b>Municipal Governments</b>								
39	<b>State FY</b>		<b>Revenue</b>	<b>% Chg.</b>				<b>Revenue</b>	<b>% Chg.</b>						
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
57	<b>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 % Revenue Loss</b>														
58															
59				<b>Reported in Survey</b>											
60				<b>LFY 2014-15</b>			<b>LFY 2015-16</b>						<b>High</b>	<b>Middle</b>	<b>Low</b>
61	<b>County Governments</b>	<b>2016 Population Estimate</b>	<b>LBT Revenue Collected</b>	<b># of Business Tax Receipts Issued</b>	<b>LBT Revenue Per Receipt</b>	<b>LBT Revenue Collected</b>	<b># of Business Tax Receipts Issued</b>	<b>LBT Revenue Per Receipt</b>	<b>Estimated LBT Revenue \$ Loss Assuming \$75 Cap</b>	<b>Estimated LBT Revenue % Loss Assuming \$75 Cap</b>	<b>SFY 2015-16 Revenue from Projected AFR from Updated 2/10 Analysis</b>				
62	Alachua	257,062	\$ 281,000	2,230	\$ 126.01	\$ 266,000	2,110	\$ 126.07	\$ (107,750)	-40.5%	\$ (107,750)	\$ (107,750)	\$ (107,750)	\$ (107,750)	\$ (107,750)
63	Baker	26,965	County Tax Collector's website indicates that the county levies a business tax; however, no data received.									\$ 12,692	\$ (5,110)	\$ (1,256)	\$ -
64	Bay	176,016	County government's website states that a local business tax is not imposed.												
65	Bradford	27,440	County government's website states that the county repealed its local business tax, pursuant to Ordinance 95-04.												
66	Brevard	568,919	\$ 837,041	-	#DIV/0!	\$ 830,724	#DIV/0!	\$ -	0.0%						
67	Broward	1,854,513	County government's website indicates that the county levies a business tax; however, no data received.									\$ 1,162,640	\$ (468,122)	\$ (115,095)	\$ -
68	Calhoun	14,580	County Tax Collector's Office indicated that the county does not levy a business tax.												
69	Charlotte	170,450	\$ 353,345	10,732	\$ 32.92	\$ 348,270	10,633	\$ 32.75	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
70	Citrus	143,054	\$ 146,342	5,765	\$ 25.38	\$ 140,531	5,771	\$ 24.35	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
71	Clay	205,321	County Tax Collector indicated that the county does not levy a business tax.												
72	Collier	350,202	\$ 682,489	23,099	\$ 29.55	\$ 701,675	23,994	\$ 29.24	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
73	Columbia	68,566	\$ 88,862	2,484	\$ 35.77	\$ 89,084	2,447	\$ 36.41	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
74	DeSoto	35,141	County government's website indicates that the county levies a business tax; however, no data received.									\$ -	\$ -	\$ -	\$ -
75	Dixie	16,773	\$ -	-	#DIV/0!	\$ 7,192	232	\$ 31.00	\$ (712)	-9.9%	\$ (712)	\$ (712)	\$ (712)	\$ (712)	\$ (712)
76	Duval	923,647	County Tax Collector's website indicates that the county levies a business tax. Refer to information for City of Jacksonville.												
77	Escambia	309,986	\$ 482,488	17,579	\$ 27.45	\$ 469,514	17,605	\$ 26.67	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
78	Flagler	103,095	County Tax Collector's website indicates that the county levies a business tax; however, no data received.									\$ 5,710	\$ (2,299)	\$ (565)	\$ -
79	Franklin	11,916	County Tax Collector indicated that the county does not levy a business tax.												
80	Gadsden	48,486	County Tax Collector indicated that the county does not levy a business tax.												
81	Gilchrist	16,848	County Tax Collector indicated that the county does not levy a business tax.												
82	Glades	13,047	County Tax Collector states that its Business Tax Receipt ordinance was repealed on May 11, 2010.												
83	Gulf	16,628	-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ 2,921	\$ (1,176)	\$ (289)	\$ -	\$ -
84	Hamilton	14,665	County Tax Collector indicated that the county does not levy a business tax.												
85	Hardee	27,637	County Tax Collector indicated that the county does not levy a business tax.												
86	Hendry	38,370	\$ 42,481	2,381	\$ 17.84	\$ 41,739	2,157	\$ 19.35	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
87	Hernando	179,503	County Tax Collector's website states that its Business Tax Receipt ordinance was repealed, effective August 1, 2007.												
88	Highlands	101,531	-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Hillsborough	1,352,797	\$ 2,203,309	62,199	\$ 35.42	\$ 2,102,700	58,078	\$ 36.20	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
90	Holmes	20,003	-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Indian River	146,410	-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ 174,944	\$ (70,439)	\$ (17,319)	\$ -	\$ -
92	Jackson	50,345	County Tax Collector indicated that the county does not levy a business tax.												
93	Jefferson	14,498	-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	Lafayette	8,621	County Tax Collector indicated that the county does not levy a business tax.												
95	Lake	323,985	-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	Lee	680,539	-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ 924,572	\$ (372,267)	\$ (91,528)	\$ -	\$ -
97	Leon	287,671	-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Levy	40,553	County Tax Collector indicated that the county does not levy a business tax.												
99	Liberty	8,736	-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Madison	19,238	-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ 6,944	\$ (2,796)	\$ (687)	\$ -	\$ -
101	Manatee	357,591	County Tax Collector indicated that the Business Tax ordinance was repealed in 1972.												
102	Marion	345,749	County Tax Collector's website states that its Occupational License Tax ordinance was repealed, effective October 1, 2006.												
103	Martin	150,870	\$ 288,008	10,614	\$ 27.13	\$ 295,135	11,405	\$ 25.88	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
104	Miami-Dade	2,700,794	-	#DIV/0!	\$ 15,677,000		#DIV/0!	\$ (6,273,935)	-40.0%		\$ (6,273,935)	\$ (6,273,935)	\$ (6,273,935)	\$ (6,273,935)	\$ (6,273,935)
105	Monroe	76,047	\$ 722,376	22,993	\$ 31.42	\$ 812,647	23,717	\$ 34.26	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
106	Nassau	77,841	-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	Okaloosa	192,925	-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ 271,103	\$ (109,156)	\$ (26,838)	\$ -	\$ -
108	Okeechobee	40,806	-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Orange	1,280,387	\$ 3,812,684	66,370	\$ 57.45	\$ 3,555,132	64,244	\$ 55.34	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
110	Osceola	322,862	-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ 370,324	\$ (149,106)	\$ (36,660)	\$ -	\$ -
111	Palm Beach	1,391,741	-	95,042	\$ -		85,241	\$ -	\$ -	#DIV/0!	\$ 1,816,493	\$ (731,388)	\$ (179,823)	\$ -	\$ -
112	Pasco	495,868	\$ 612,609	16,671	\$ 36.75	\$ 660,854	17,177	\$ 38.47	\$ (72,000)	-10.9%	\$ (72,000)	\$ (72,000)	\$ (72,000)	\$ (72,000)	\$ (72,000)
113	Pinellas	954,569	County Tax Collector indicated that the county does not levy a business tax.												

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
114	Polk		646,989	\$ 1,600,000	35,000	\$ 45.71	\$ 1,600,000	35,000	\$ 45.71	\$ (32,130)	-2.0%		\$ (32,130)	\$ (32,130)	\$ (32,130)
115	Putnam		72,972		-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ 39,063	\$ (15,728)	\$ (3,867)	\$ -
116	St. Johns		220,257	\$ 394,726	13,799	\$ 28.61	\$ 389,141	13,574	\$ 28.67	\$ -	0.0%		\$ -	\$ -	\$ -
117	St. Lucie		292,826		-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ 81,721	\$ (32,904)	\$ (8,090)	\$ -
118	Santa Rosa		167,009	\$ 201,699	9,953	\$ 20.27	\$ 202,138	10,003	\$ 20.21	\$ -	0.0%		\$ -	\$ -	\$ -
119	Sarasota		399,538	\$ 678,215	30,765	\$ 22.05	\$ 682,843	30,926	\$ 22.08	\$ -	0.0%		\$ -	\$ -	\$ -
120	Seminole		449,124		-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ 484,878	\$ (195,230)	\$ (48,000)	\$ -
121	Sumter		118,577	County Tax Collector indicated that the Business Tax ordinance was repealed on July 31, 2007.											
122	Suwannee		44,349		-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -
123	Taylor		22,478		-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -
124	Union		15,887	County Tax Collector indicated that the county does not levy a business tax.											
125	Volusia		517,411		-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ 411,412	\$ (165,650)	\$ (40,728)	\$ -
126	Wakulla		31,599		-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -
127	Walton		62,943	County Tax Collector indicated that the county does not levy a business tax.											
128	Washington		24,888		-	#DIV/0!			#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -
129	Total-AFR Counties		20,148,654	\$ 13,427,674	427,676	\$ 31.40	\$ 28,872,319	414,314	\$ 69.69				\$ (8,807,901)	\$ (7,057,274)	\$ (6,486,527)
130	Total-Statewide County		20,148,654												
131	% of Statewide		100%					Estimated Revenue Losses (Excluding Distributions to Municipalities)					\$ (7,456,936)	\$ (5,706,308)	\$ (5,135,562)
132															
133											% Loss Assumptions		-40.3%	-9.9%	0.0%
134															
135															
136				Reported in Survey											
137				LFY 2014-15				LFY 2015-16					High	Middle	Low
			2016 Population Estimate	LBT Revenue Collected	# of Business Tax Receipts Issued	LBT Revenue Per Receipt	LBT Revenue Collected	# of Business Tax Receipts Issued	LBT Revenue Per Receipt	Estimated LBT Revenue \$ Loss Assuming \$75 Cap	Estimated LBT Revenue % Loss Assuming \$75 Cap	SFY 2015-16 Revenue from Projected AFR from Updated 2/10 Analysis			
138	Municipal Governments												-65.5%	-30.5%	0.0%
139	Alachua		9,892	\$ 49,142	685	\$ 71.74	\$ 48,273	700	\$ 68.96	\$ (9,500)	-19.7%		\$ (9,500)	\$ (9,500)	\$ (9,500)
140	Alford		499	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
141	Altamonte Springs		43,905	\$ 869,701	8,083	\$ 107.60	\$ 848,938	9,235	\$ 91.93	\$ (156,333)	-18.4%		\$ (156,333)	\$ (156,333)	\$ (156,333)
142	Altha		555	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
143	Anna Maria		1,576	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 631	\$ (413)	\$ (192)	\$ -
144	Apalachicola		2,311	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 35,312	\$ (23,117)	\$ (10,754)	\$ -
145	Apopka		47,826												



## Office of Economic and Demographic Research

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
173	Bonita Springs		48,388	The municipality has never levied the tax.											
174	Bowling Green		2,861	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 2,099	\$ (1,374)	\$ (639)	\$ -
175	Boynton Beach		73,163	\$ 1,552,363	7,918	\$ 196.05	\$ 1,615,393	8,527	\$ 189.44	\$ (975,868)	-60.4%	\$ (975,868)	\$ (975,868)	\$ (975,868)	\$ (975,868)
176	Bradenton		53,771	\$ 219,816	-	#DIV/0!	\$ 211,096	-	#DIV/0!	\$ (68,265)	-32.3%	\$ (68,265)	\$ (68,265)	\$ (68,265)	\$ (68,265)
177	Bradenton Beach		1,183	\$ 50,839	-	#DIV/0!	\$ 56,226	917	\$ 61.31	\$ (13,776)	-24.5%	\$ (13,776)	\$ (13,776)	\$ (13,776)	\$ (13,776)
178	Branford		699	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
179	Briny Breeze		414	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 4,890	\$ (3,201)	\$ (1,489)	\$ -
180	Bristol		917	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
181	Bronson		1,106	\$ 2,880	115	\$ 25.04	\$ 2,880	115	\$ 25.04	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
182	Brooker		324	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
183	Brooksville		8,006	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
184	Bunnell		2,921	\$ 87,321	1,026	\$ 85.11	\$ 85,209	1,043	\$ 81.70	\$ (22,134)	-26.0%	\$ (22,134)	\$ (22,134)	\$ (22,134)	\$ (22,134)
185	Bushnell		2,490	\$ 15,897	350	\$ 45.42	\$ 12,291	336	\$ 36.58	\$ (415)	-3.4%	\$ (415)	\$ (415)	\$ (415)	\$ (415)
186	Callahan		1,195	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
187	Callaway		15,625	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 18,840	\$ (12,334)	\$ (5,738)	\$ -
188	Campbellton		222	\$ 2,290	34	\$ 67.35	\$ 2,388	36	\$ 66.33	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
189	Cape Canaveral		10,171	\$ 57,563	1,011	\$ 56.94	\$ 68,737	1,200	\$ 57.28	\$ (6,874)	-10.0%	\$ (6,874)	\$ (6,874)	\$ (6,874)	\$ (6,874)
190	Cape Coral		170,474	\$ 832,961	7,760	\$ 107.34	\$ 859,324	7,947	\$ 108.13	\$ (263,299)	-30.6%	\$ (263,299)	\$ (263,299)	\$ (263,299)	\$ (263,299)
191	Carrabelle		3,110	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
192	Caryville		292	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
193	Casselberry		27,786	\$ 197,650	-	#DIV/0!	\$ 214,037	-	#DIV/0!	\$ (80,000)	-37.4%	\$ (80,000)	\$ (80,000)	\$ (80,000)	\$ (80,000)
194	Cedar Key		710	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 4,417	\$ (2,892)	\$ (1,345)	\$ -
195	Center Hill		1,061	\$ 2,000	30	\$ 66.67	\$ 2,000	30	\$ 66.67	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
196	Century		1,539	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
197	Chattahoochee		3,118	\$ 5,490	125	\$ 43.92	\$ 5,249	117	\$ 44.86	\$ (3,527)	-67.2%	\$ (3,527)	\$ (3,527)	\$ (3,527)	\$ (3,527)
198	Chiefland		2,282	\$ 11,465	414	\$ 27.69	\$ 13,274	368	\$ 36.07	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
199	Chipley		3,464	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 44,231	\$ (28,956)	\$ (13,470)	\$ -
200	Cinco Bayou		408	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
201	Clearwater		112,387	\$ 2,029,000	-	#DIV/0!	\$ 2,030,000	-	#DIV/0!		0.0%	\$ 2,179,567	\$ (1,426,875)	\$ (663,756)	\$ -
202	Clermont		34,667	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 130,254	\$ (85,272)	\$ (39,667)	\$ -
203	Clewiston		7,517	The municipality does not levy the tax.											
204	Cloud Lake		134	\$ 650	15	\$ 43.33	\$ 650	15	\$ 43.33	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
205	Cocoa		18,833	\$ 142,746	1,929	\$ 74.00	\$ 142,894	1,931	\$ 74.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
206	Cocoa Beach		11,276	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 154,829	\$ (101,360)	\$ (47,151)	\$ -
207	Coconut Creek		57,116	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 267,628	\$ (175,206)	\$ (81,502)	\$ -
208	Coleman		714	\$ 1,392	15	\$ 92.80	\$ 1,332	13	\$ 102.46	\$ (575)	-43.2%	\$ (575)	\$ (575)	\$ (575)	\$ (575)
209	Cooper City		33,671	\$ 457,526	-	#DIV/0!	\$ 487,119	-	#DIV/0!	\$ (390,855)	-80.2%	\$ (390,855)	\$ (390,855)	\$ (390,855)	\$ (390,855)
210	Coral Gables		49,449	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 3,426,083	\$ (2,242,920)	\$ (1,043,365)	\$ -
211	Coral Springs		126,264	\$ 943,540	5,317	\$ 177.46	\$ 1,007,391	5,114	\$ 196.99	\$ (544,765)	-54.1%	\$ (544,765)	\$ (544,765)	\$ (544,765)	\$ (544,765)
212	Cottdonale		898	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
213	Crescent City		1,543	\$ 9,000	-	#DIV/0!	\$ 9,000	-	#DIV/0!		0.0%	\$ 12,218	\$ (7,999)	\$ (3,721)	\$ -
214	Crestview		23,762	\$ 120,000	500	\$ 240.00	\$ 120,000	500	\$ 240.00	\$ (82,500)	-68.8%	\$ (82,500)	\$ (82,500)	\$ (82,500)	\$ (82,500)
215	Cross City		1,700	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 1,654	\$ (1,083)	\$ (504)	\$ -
216	Crystal River		3,143	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 38,519	\$ (25,217)	\$ (11,730)	\$ -
217	Cutler Bay		44,901	\$ 109,872	888	\$ 123.73	\$ 93,699	893	\$ 104.93	\$ (19,000)	-20.3%	\$ (19,000)	\$ (19,000)	\$ (19,000)	\$ (19,000)
218	Dade City		6,953	\$ 30,209	617	\$ 48.96	\$ 30,711	628	\$ 48.90	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
219	Dania Beach		31,093	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 666,808	\$ (436,532)	\$ (203,067)	\$ -
220	Davenport		4,277	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
221	Davie		99,446	\$ 846,277	5,000	\$ 169.26	\$ 846,277	5,000	\$ 169.26	\$ (471,277)	-55.7%	\$ (471,277)	\$ (471,277)	\$ (471,277)	\$ (471,277)
222	Daytona Beach		64,569	\$ 884,345	6,795	\$ 130.15	\$ 971,254	6,591	\$ 147.36	\$ (632,427)	-65.1%	\$ (632,427)	\$ (632,427)	\$ (632,427)	\$ (632,427)
223	Daytona Beach Shores		4,291	\$ 98,451	-	#DIV/0!	\$ 99,249	-	#DIV/0!	\$ (63,099)	-63.6%	\$ (63,099)	\$ (63,099)	\$ (63,099)	\$ (63,099)
224	DeBary		20,242	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 46,422	\$ (30,390)	\$ (14,137)	\$ -
225	Deerfield Beach		77,659	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 601,915	\$ (394,050)	\$ (183,305)	\$ -
226	DeFuniak Springs		5,476	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
227	DeLand		31,792	\$ 251,531	2,050	\$ 122.70	\$ 267,635	2,050	\$ 130.55	\$ (110,134)	-41.2%	\$ (110,134)	\$ (110,134)	\$ (110,134)	\$ (110,134)
228	Delray Beach		63,972	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 761,080	\$ (498,249)	\$ (231,776)	\$ -
229	Deltona		88,922	\$ -	-	#DIV/0!	\$ 268,155	2,189	\$ 122.50	\$ (104,000)	-38.8%	\$ (104,000)	\$ (104,000)	\$ (104,000)	\$ (104,000)
230	Destin		12,898	\$ 140,608	1,851	\$ 75.96	\$ 142,610	1,838	\$ 77.59	\$ (2,758)	-1.9%	\$ (2,758)	\$ (2,758)	\$ (2,758)	\$ (2,758)
231	Doral		59,304	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 1,124,804	\$ (736,364)	\$ (342,543)	\$ -
232	Dundee		4,123	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
233	Dunedin		36,060	\$ 134,843	2,803	\$ 48.11	\$ 136,392	2,813	\$ 48.49	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
234	Dunnellon		1,768	\$ 21,767	-	#DIV/0!	\$ 22,532	-	#DIV/0!		0.0%	\$ 23,583	\$ (15,439)	\$ (7,182)	\$ -
235	Eagle Lake		2,437	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 8,672	\$ (5,677)	\$ (2,641)	\$ -

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
236	Eatonville		2,251	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 21,266	\$ (13,922)	\$ (6,476)	\$ -
237	Ebro		232	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
238	Edgewater		21,280	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 116,860	\$ (76,503)	\$ (35,588)	\$ -
239	Edgewood		2,642	\$ 36,808	200	\$ 184.04	\$ 37,074	200	\$ 185.37	\$ (22,074)	-59.5%	\$ (22,074)	\$ (22,074)	\$ (22,074)	\$ (22,074)
240	El Portal		2,200	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
241	Estero		30,565	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
242	Esto		364	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
243	Eustis		20,127	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 80,957	\$ (52,999)	\$ (24,654)	\$ -
244	Everglades		432	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
245	Fanning Springs		850	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 926	\$ (606)	\$ (282)	\$ -
246	Fellsmere		5,401	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 22,811	\$ (14,933)	\$ (6,947)	\$ -
247	Fernandina Beach		12,229	\$ 72,954	1,155	\$ 63.16	\$ 89,016	1,311	\$ 67.90	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
248	Flagler Beach		4,642	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
249	Florida City		12,832	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
250	Fort Lauderdale		176,747	\$ 2,400,241	16,000	\$ 150.02	\$ 2,966,570	16,000	\$ 185.41	\$ (1,766,570)	-59.5%	\$ (1,766,570)	\$ (1,766,570)	\$ (1,766,570)	\$ (1,766,570)
251	Fort Meade		5,782	\$ 4,375	175	\$ 25.00	\$ 4,375	175	\$ 25.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
252	Fort Myers		76,108	\$ 1,866,306	6,698	\$ 278.64	\$ 2,063,988	6,961	\$ 296.51	\$ (1,511,913)	-73.3%	\$ (1,511,913)	\$ (1,511,913)	\$ (1,511,913)	\$ (1,511,913)
253	Fort Myers Beach		6,276	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 10,508	\$ (6,879)	\$ (3,200)	\$ -
254	Fort Pierce		42,489	\$ 277,379	-	#DIV/0!	\$ 263,811	-	#DIV/0!	\$ (167,436)	-63.5%	\$ (167,436)	\$ (167,436)	\$ (167,436)	\$ (167,436)
255	Fort Walton Beach		20,879	\$ 170,000	2,278	\$ 74.63	\$ 166,000	2,156	\$ 76.99	\$ (8,000)	-4.8%	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (8,000)
256	Fort White		554	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 2,602	\$ (1,703)	\$ (792)	\$ -
257	Freeport		3,014	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
258	Frostproof		3,096	\$ 27,725	-	#DIV/0!	\$ 28,354	-	#DIV/0!	\$ (300)	-1.1%	\$ (300)	\$ (300)	\$ (300)	\$ (300)
259	Fruitland Park		4,274	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 22,737	\$ (14,885)	\$ (6,924)	\$ -
260	Gainesville		128,612	\$ 833,034	5,542	\$ 150.31	\$ 859,148	5,537	\$ 155.16	\$ (407,000)	-47.4%	\$ (407,000)	\$ (407,000)	\$ (407,000)	\$ (407,000)
261	Glen Ridge		218	\$ 2,000	40	\$ 50.00	\$ 2,000	40	\$ 50.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
262	Glen St. Mary		444	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
263	Golden Beach		932	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
264	Golf		256	\$ 19,107	35	\$ 545.91	\$ 17,390	54	\$ 322.04	\$ (13,340)	-76.7%	\$ (13,340)	\$ (13,340)	\$ (13,340)	\$ (13,340)
265	Graceville		2,207	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
266	Grand Ridge		957	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
267	Grant-Valkaria		4,073	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 1,398	\$ (915)	\$ (426)	\$ -
268	Green Cove Springs		7,469	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 30,130	\$ (19,725)	\$ (9,176)	\$ -
269	Greenacres		39,066	\$ 219,703	-	#DIV/0!	\$ 285,783	-	#DIV/0!	\$ (69,633)	-24.4%	\$ (69,633)	\$ (69,633)	\$ (69,633)	\$ (69,633)
270	Greensboro		633	\$ 163	13	\$ 12.52	\$ 270	19	\$ 14.21	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
271	Greenville		803	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
272	Greenwood		691	The municipality has never levied the tax.									\$ -	\$ -	\$ -
273	Gretna		1,687	\$ 3,000	60	\$ 50.00	\$ 3,000	60	\$ 50.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
274	Groveland		13,605	\$ -	-	#DIV/0!	\$ 16,076	392	\$ 41.01	\$ (326)	-2.0%	\$ (326)	\$ (326)	\$ (326)	\$ (326)
275	Gulf Breeze		5,818	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 52,609	\$ (34,441)	\$ (16,021)	\$ -
276	Gulf Stream		998	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 20,876	\$ (13,667)	\$ (6,358)	\$ -
277	Gulfport		12,315	\$ 56,816	612	\$ 92.84	\$ 49,484	673	\$ 73.53	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
278	Haines City		23,252	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 74,275	\$ (48,625)	\$ (22,620)	\$ -
279	Hallandale Beach		38,621	\$ 435,455	-	#DIV/0!	\$ 332,453	-	#DIV/0!	\$ (167,452)	-50.4%	\$ (167,452)	\$ (167,452)	\$ (167,452)	\$ (167,452)
280	Hampton		485	The municipality does not levy the tax.									\$ -	\$ -	\$ -
281	Hastings		616	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 2,676	\$ (1,752)	\$ (815)	\$ -
282	Havana		1,752	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 16,303	\$ (10,673)	\$ (4,965)	\$ -
283	Haverhill		2,008	\$ 7,771	-	#DIV/0!	\$ 7,966	-	#DIV/0!	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
284	Hawthorne		1,425	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 3,004	\$ (1,967)	\$ (915)	\$ -
285	Hialeah		233,431	\$ -	-	#DIV/0!	\$ 5,750,666	-	#DIV/0!	\$ (4,325,666)	-75.2%	\$ 9,617,908	\$ (4,325,666)	\$ (4,325,666)	\$ (4,325,666)
286	Hialeah Gardens		23,332	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 734,769	\$ (481,024)	\$ (223,764)	\$ -
287	High Springs		5,813	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 17,885	\$ (11,709)	\$ (5,447)	\$ -
288	Highland Beach		3,600	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 1,795	\$ (1,175)	\$ (547)	\$ -
289	Highland Park		235	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
290	Hillcrest Heights		252	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 132	\$ (87)	\$ (40)	\$ -
291	Hilliard		2,955	\$ 22,511	206	\$ 109.28	\$ 23,349	210	\$ 111.19	\$ (7,599)	-32.5%	\$ (7,599)	\$ (7,599)	\$ (7,599)	\$ (7,599)
292	Hillsboro Beach		1,914	The municipality has never levied the tax.									\$ -	\$ -	\$ -
293	Holly Hill		11,823	\$ 164,685	2,457	\$ 67.03	\$ 166,942	2,472	\$ 67.53	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
294	Hollywood		146,155	\$ 1,892,732	-	#DIV/0!	\$ 1,899,355	-	#DIV/0!	\$ (1,147,373)	-60.4%	\$ (1,147,373)	\$ (1,147,373)	\$ (1,147,373)	\$ (1,147,373)
295	Holmes Beach		3,873	\$ 106,090	-	#DIV/0!	\$ 103,811	-	#DIV/0!	\$ (18,462)	-17.8%	\$ (18,462)	\$ (18,462)	\$ (18,462)	\$ (18,462)
296	Homestead		70,209	\$ -	-	#DIV/0!	\$ 400,000	3,000	\$ 133.33	\$ (300,000)	-75.0%	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)
297	Horseshoe Beach		173	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
298	Howey-in-the-Hills		1,260	\$ 3,925	73	\$ 53.77	\$ 4,128	75	\$ 55.03	\$ (300)	-7.3%	\$ (300)	\$ (300)	\$ (300)	\$ (300)

## Office of Economic and Demographic Research

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O								
299	Hypoluxo		2,714	\$	17,035	277	\$	61.50	\$	28,671	891	\$	32.18	\$	(300)	-1.0%	\$	(300)	\$	(300)	\$	(300)	
300	Indialantic		2,811	\$	31,329	-	#DIV/0!	\$	30,188	-	#DIV/0!	\$	(1,050)	-3.5%	\$	(1,050)	\$	(1,050)	\$	(1,050)	\$	(1,050)	
301	Indian Creek		84	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	
302	Indian Harbour Beach		8,446	\$	39,581	648	\$	61.08	\$	39,918	657	\$	60.76	\$	-	0.0%	\$	-	\$	-	\$	-	
303	Indian River Shores		4,046	\$	11,149	279	\$	39.96	\$	13,024	273	\$	47.71	\$	(2,106)	-16.2%	\$	(2,106)	\$	(2,106)	\$	(2,106)	
304	Indian Rocks Beach		4,373	\$	33,000	400	\$	82.50	\$	33,000	400	\$	82.50	\$	(4,000)	-12.1%	\$	(4,000)	\$	(4,000)	\$	(4,000)	
305	Indian Shores		1,434	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	
306	Inglis		1,286	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	7,766	\$	(5,084)	\$	(2,365)	\$	-	
307	Interlachen		1,328	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	6,824	\$	(4,467)	\$	(2,078)	\$	-	
308	Inverness		7,251	\$	58,190	1,010	\$	57.61	\$	49,891	913	\$	54.65	\$	-	0.0%	\$	-	\$	-	\$	-	
309	Islamorada		6,202	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	
310	Jacksonville		878,456	\$	-	-	#DIV/0!	\$	7,155,944	52,842	\$	135.42	\$	(3,192,794)	-44.6%	\$	(3,192,794)	\$	(3,192,794)	\$	(3,192,794)	\$	(3,192,794)
311	Jacksonville Beach		23,288	\$	272,156	-	#DIV/0!	\$	299,796	-	#DIV/0!	\$	-	0.0%	\$	288,382	\$	(188,792)	\$	(87,823)	\$	-	
312	Jacob City		229	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	
313	Jasper		3,052	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	10,836	\$	(7,094)	\$	(3,300)	\$	-	
314	Jay		538	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	
315	Jennings		890	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	952	\$	(623)	\$	(290)	\$	-	
316	Juno Beach		3,351	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	61,742	\$	(40,420)	\$	(18,803)	\$	-	
317	Jupiter		60,615	\$	500,000	7,600	\$	65.79	\$	500,000	7,600	\$	65.79	\$	(125,000)	-25.0%	\$	(125,000)	\$	(125,000)	\$	(125,000)	
318	Jupiter Inlet Colony		411	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	6,851	\$	(4,485)	\$	(2,086)	\$	-	
319	Jupiter Island		812	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	
320	Kenneth City		5,044	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	
321	Key Biscayne		12,783	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	166,002	\$	(108,675)	\$	(50,553)	\$	-	
322	Key Colony Beach		793	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	214,499	\$	(140,424)	\$	(65,323)	\$	-	
323	Key West		25,009	\$	1,480,719	10,535	\$	140.55	\$	1,361,215	9,448	\$	144.07	\$	(600,000)	-44.1%	\$	(600,000)	\$	(600,000)	\$	(600,000)	
324	Keystone Heights		1,364	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	
325	Kissimmee		68,401	\$	175,793	2,105	\$	83.51	\$	200,816	2,510	\$	80.01	\$	(12,566)	-6.3%	\$	(12,566)	\$	(12,566)	\$	(12,566)	
326	La Crosse		379	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	
327	LaBelle		4,807	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	15,699	\$	(10,277)	\$	(4,781)	\$	-	
328	Lady Lake		14,687	\$	51,151	-	#DIV/0!	\$	49,067	-	#DIV/0!	\$	(3,518)	-7.2%	\$	(3,518)	\$	(3,518)	\$	(3,518)	\$	(3,518)	
329	Lake Alfred		5,728	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	9,777	\$	(6,401)	\$	(2,978)	\$	-	
330	Lake Buena Vista		22	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	
331	Lake Butler		1,853	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	13,901	\$	(9,100)	\$	(4,233)	\$	-	
332	Lake City		12,121	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	111,960	\$	(73,296)	\$	(34,096)	\$	-	
333	Lake Clarke Shores		3,401	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	30,372	\$	(19,883)	\$	(9,249)	\$	-	
334	Lake Hamilton		1,315	\$	1,550	155	\$	10.00	\$	1,100	110	\$	10.00	\$	-	0.0%	\$	-	\$	-	\$	-	
335	Lake Helen		2,662	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	5,715	\$	(3,741)	\$	(1,740)	\$	-	
336	Lake Mary		16,119	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	121,114	\$	(79,289)	\$	(36,884)	\$	-	
337	Lake Park		8,640	\$	335,325	-	#DIV/0!	\$	334,669	-	#DIV/0!	\$	(205,669)	-61.5%	\$	(205,669)	\$	(205,669)	\$	(205,669)	\$	(205,669)	
338	Lake Placid		2,564	\$	16,780	480	\$	34.96	\$	15,212	435	\$	34.97	\$	-	0.0%	\$	-	\$	-	\$	-	
339	Lake Wales		15,362	\$	71,206	807	\$	88.24	\$	68,005	762	\$	89.25	\$	(5,500)	-8.1%	\$	(5,500)	\$	(5,500)	\$	(5,500)	
340	Lake Worth		37,475	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	
341	Lakeland		102,507	\$	1,428,192	4,685	\$	304.84	\$	1,464,473	5,216	\$	280.77	\$	(1,072,823)	-73.3%	\$	(1,072,823)	\$	(1,072,823)	\$	(1,072,823)	
342	Lantana		10,737	\$	230,848	-	#DIV/0!	\$	242,063	-	#DIV/0!	\$	(143,813)	-59.4%	\$	(143,813)	\$	(143,813)	\$	(143,813)	\$	(143,813)	
343	Largo		81,587	\$	710,000	4,500	\$	157.78	\$	710,000	4,500	\$	157.78	\$	(372,500)	-52.5%	\$	(372,500)	\$	(372,500)	\$	(372,500)	
344	Lauderdale Lakes		34,830	\$	164,195	-	#DIV/0!	\$	165,446	-	#DIV/0!	\$	(96,971)	-58.6%	\$	(96,971)	\$	(96,971)	\$	(96,971)	\$	(96,971)	
345	Lauderdale-by-the-Sea		6,138	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	65,073	\$	(42,601)	\$	(19,817)	\$	-	
346	Lauderhill		70,677	\$	1,399,724	3,756	\$	372.66	\$	2,199,338	4,208	\$	522.66	\$	(1,883,738)	-85.7%	\$	(1,883,738)	\$	(1,883,738)	\$	(1,883,738)	
347	Laurel Hill		539	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	
348	Lawtey		718	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	
349	Layton		182	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	2,039	\$	(1,335)	\$	(621)	\$	-	
350	Lazy Lake		24	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	
351	Lee		318	\$	1,295	51	\$	25.39	\$	1,255	49	\$	25.61	\$	-	0.0%	\$	-	\$	-	\$	-	
352	Leesburg		22,000	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	215,429	\$	(141,032)	\$	(65,606)	\$	-	
353	Lighthouse Point		10,506	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	65,484	\$	(42,870)	\$	(19,942)	\$	-	
354	Live Oak		6,819	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	110,349	\$	(72,241)	\$	(33,605)	\$	-	
355	Longboat Key		6,879	\$	152,704	-	#DIV/0!	\$	156,420	-	#DIV/0!	\$	(30,215)	-19.3%	\$	(30,215)	\$	(30,215)	\$	(30,215)	\$	(30,215)	
356	Longwood		14,897	\$	169,748	1,623	\$	104.59	\$	171,546	1,683	\$	101.93	\$	(44,000)	-25.6%	\$	(44,000)	\$	(44,000)	\$	(44,000)	
357	Loxahatchee Groves		3,271	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	
358	Lynn Haven		20,004	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	124,382	\$	(81,428)	\$	(37,879)	\$	-	
359	Macclesney		6,450	\$	40,961	450	\$	91.02	\$	37,758	405	\$	93.23	\$	(6,278)	-16.6%	\$	(6,278)	\$	(6,278)	\$	(6,278)	
360	Madeira Beach		4,354	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	
361	Madison		3,044	\$	-	-	#DIV/0!	\$	-	-	#DIV/0!	\$	-	#DIV/0!	\$	-	\$	-	\$	-	\$	-	

## Office of Economic and Demographic Research

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
362	Maitland		17,598	\$ 236,402	-	#DIV/0!	\$ 270,081	-	#DIV/0!	\$ (92,476)	-34.2%		\$ (92,476)	\$ (92,476)	\$ (92,476)
363	Malabar		2,817	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 15,555	\$ (10,184)	\$ (4,737)	\$ -
364	Malone		2,169	\$ 4,213	55	\$ 76.59	\$ 4,650	55	\$ 84.55	\$ (525)	-11.3%		\$ (525)	\$ (525)	\$ (525)
365	Manalapan		417	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 29,186	\$ (19,107)	\$ (8,888)	\$ -
366	Mangonia Park		1,984	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 51,285	\$ (33,574)	\$ (15,618)	\$ -
367	Marathon		8,546	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 43,365	\$ (28,389)	\$ (13,206)	\$ -
368	Marco Island		16,930	The municipality has never levied the tax.											
369	Margate		57,226	\$ 306,117	-	#DIV/0!	\$ 306,019	-	#DIV/0!	\$ (167,979)	-54.9%		\$ (167,979)	\$ (167,979)	\$ (167,979)
370	Marianna		7,716	\$ 60,000	550	\$ 109.09	\$ 60,000	550	\$ 109.09	\$ (18,750)	-31.3%		\$ (18,750)	\$ (18,750)	\$ (18,750)
371	Marineland		6	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 574	\$ (376)	\$ (175)	\$ -
372	Mary Esther		3,905	\$ 133,781	-	#DIV/0!	\$ 126,300	-	#DIV/0!	\$ -	0.0%		\$ -	\$ -	\$ -
373	Mascotte		5,515	\$ 12,075	-	#DIV/0!	\$ 13,900	-	#DIV/0!		0.0%	\$ 13,115	\$ (8,586)	\$ (3,994)	\$ -
374	Mayo		1,201	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 4,336	\$ (2,839)	\$ (1,320)	\$ -
375	McIntosh		449	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
376	Medley		834	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 193,527	\$ (126,695)	\$ (58,936)	\$ -
377	Melbourne		80,419	\$ 1,044,874	-	#DIV/0!	\$ 1,040,402	-	#DIV/0!	\$ (515,402)	-49.5%		\$ (515,402)	\$ (515,402)	\$ (515,402)
378	Melbourne Beach		3,076	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
379	Melbourne Village		666	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 4,240	\$ (2,776)	\$ (1,291)	\$ -
380	Mexico Beach		1,196	\$ 6,708	116	\$ 57.83	\$ 8,467	145	\$ 58.39	\$ (550)	-6.5%		\$ (550)	\$ (550)	\$ (550)
381	Miami		456,089	\$ 7,734,642	-	#DIV/0!	\$ 8,135,786	-	#DIV/0!		0.0%	\$ 7,914,075	\$ (5,181,029)	\$ (2,410,119)	\$ -
382	Miami Beach		92,797	\$ 4,464,283	-	#DIV/0!	\$ 4,841,963	-	#DIV/0!		0.0%	\$ 4,639,326	\$ (3,037,181)	\$ (1,412,841)	\$ -
383	Miami Gardens		111,998	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 1,026,373	\$ (671,925)	\$ (312,567)	\$ -
384	Miami Lakes		30,456	\$ 100,000	1,500	\$ 66.67	\$ 100,000	1,500	\$ 66.67	\$ -	0.0%		\$ -	\$ -	\$ -
385	Miami Shores		10,810	\$ 79,439	600	\$ 132.40	\$ 86,463	600	\$ 144.11	\$ (41,463)	-48.0%		\$ (41,463)	\$ (41,463)	\$ (41,463)
386	Miami Springs		14,214	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 97,645	\$ (63,924)	\$ (29,736)	\$ -
387	Micanopy		600	\$ 5,520	138	\$ 40.00	\$ 5,930	143	\$ 41.47	\$ -	0.0%		\$ -	\$ -	\$ -
388	Midway		3,381	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
389	Milton		10,038	\$ 119,407	642	\$ 185.99	\$ 121,405	602	\$ 201.67	\$ (76,255)	-62.8%		\$ (76,255)	\$ (76,255)	\$ (76,255)
390	Minneola		11,133	\$ 15,000	300	\$ 50.00	\$ 15,000	281	\$ 53.38	\$ -	0.0%		\$ -	\$ -	\$ -
391	Miramar		134,037	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 1,435,559	\$ (939,803)	\$ (437,179)	\$ -
392	Monticello		2,443	\$ 6,410	-	#DIV/0!	\$ 6,607	-	#DIV/0!	\$ (300)	-4.5%		\$ (300)	\$ (300)	\$ (300)
393	Montverde		1,716	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
394	Moore Haven		1,672	\$ 3,905	86	\$ 45.41	\$ 2,102	53	\$ 39.66	\$ (50)	-2.4%		\$ (50)	\$ (50)	\$ (50)
395	Mount Dora		13,949	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 22,726	\$ (14,878)	\$ (6,921)	\$ -
396	Mulberry		3,828	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 9,805	\$ (6,419)	\$ (2,986)	\$ -
397	Naples		19,736	\$ 179,269	-	#DIV/0!	\$ 267,847	-	#DIV/0!	\$ (20,969)	-7.8%		\$ (20,969)	\$ (20,969)	\$ (20,969)
398	Neptune Beach		7,267	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 61,925	\$ (40,540)	\$ (18,859)	\$ -
399	New Port Richey		15,619	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 155,322	\$ (101,683)	\$ (47,301)	\$ -
400	New Smyrna Beach		25,078	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 221,027	\$ (144,698)	\$ (67,311)	\$ -
401	Newberry		5,946	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 35,277	\$ (23,095)	\$ (10,743)	\$ -
402	Niceville		14,122	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 86,900	\$ (56,890)	\$ (26,464)	\$ -
403	Noma		183	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
404	North Bay Village		8,949	\$ 60,692	244	\$ 248.74	\$ 51,579	340	\$ 151.70	\$ (26,079)	-50.6%		\$ (26,079)	\$ (26,079)	\$ (26,079)
405	North Lauderdale		44,064	\$ 226,263	663	\$ 341.27	\$ 197,413	728	\$ 271.17	\$ (142,813)	-72.3%		\$ (142,813)	\$ (142,813)	\$ (142,813)
406	North Miami		63,731	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
407	North Miami Beach		44,512	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 869,532	\$ (569,248)	\$ (264,804)	\$ -
408	North Palm Beach		12,230	\$ 266,620	-	#DIV/0!	\$ 280,660	-	#DIV/0!	\$ (206,620)	-73.6%		\$ (206,620)	\$ (206,620)	\$ (206,620)
409	North Port		64,472	\$ 118,404	-	#DIV/0!	\$ 125,165	-	#DIV/0!	\$ (53,048)	-42.4%		\$ (53,048)	\$ (53,048)	\$ (53,048)
410	North Redington Beach		1,444	\$ 6,484	-	#DIV/0!	\$ 7,178	-	#DIV/0!		0.0%	\$ -	\$ -	\$ -	\$ -
411	Oak Hill		1,972	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 6,859	\$ (4,490)	\$ (2,089)	\$ -
412	Oakland		2,635	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
413	Oakland Park		44,098	\$ 388,373	3,267	\$ 118.88	\$ 386,911	3,334	\$ 116.05	\$ (136,861)	-35.4%		\$ (136,861)	\$ (136,861)	\$ (136,861)
414	Ocala		59,720	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 416,707	\$ (272,801)	\$ (126,902)	\$ -
415	Ocean Breeze		100	The municipality does not levy the tax.											
416	Ocean Ridge		1,779	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 2,590	\$ (1,696)	\$ (789)	\$ -
417	Ocoee		41,881	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 398,843	\$ (261,107)	\$ (121,462)	\$ -
418	Okeechobee		5,552	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 71,454	\$ (46,778)	\$ (21,760)	\$ -
419	Oldsmar		14,230	\$ 158,106	-	#DIV/0!	\$ 191,764	-	#DIV/0!		0.0%	\$ 166,090	\$ (108,732)	\$ (50,580)	\$ -
420	Opa-locka		17,831	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
421	Orange City		11,679	\$ 147,827	1,212	\$ 121.97	\$ 148,345	1,270	\$ 116.81	\$ (53,095)	-35.8%		\$ (53,095)	\$ (53,095)	\$ (53,095)
422	Orange Park		8,606	\$ 83,455	838	\$ 99.59	\$ 81,582	796	\$ 102.49	\$ (21,882)	-26.8%		\$ (21,882)	\$ (21,882)	\$ (21,882)
423	Orchid		415	\$ 1,500	-	#DIV/0!	\$ 1,524	-	#DIV/0!	\$ (1,074)	-70.5%		\$ (1,074)	\$ (1,074)	\$ (1,074)
424	Orlando		271,752	\$ 8,434,995	25,000	\$ 337.40	\$ 9,741,683	25,000	\$ 389.67	\$ (8,920,000)	-91.6%		\$ (8,920,000)	\$ (8,920,000)	\$ (8,920,000)

## Office of Economic and Demographic Research

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
425	Ormond Beach		40,366	\$ 259,510	-	#DIV/0!	\$ 263,083	-	#DIV/0!	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
426	Otter Creek		122	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -
427	Oviedo		37,128	\$ 118,014	-	#DIV/0!	\$ 155,223	-	#DIV/0!	\$ (20,469)	-13.2%	\$ (20,469)	\$ (20,469)	\$ (20,469)	\$ (20,469)
428	Pahokee		5,826	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 13,887	\$ (9,091)	\$ (4,229)	\$ -
429	Palatka		10,548	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 103,040	\$ (67,456)	\$ (31,379)	\$ -
430	Palm Bay		109,162	\$ 512,749	-	#DIV/0!	\$ 522,154	-	#DIV/0!	\$ -	0.0%	\$ 550,147	\$ (360,159)	\$ (167,539)	\$ -
431	Palm Beach		8,040	\$ 697,415	-	#DIV/0!	\$ 747,847	-	#DIV/0!	\$ (635,347)	-85.0%	\$ (635,347)	\$ (635,347)	\$ (635,347)	\$ (635,347)
432	Palm Beach Gardens		51,532	\$ 1,642,308	5,500	\$ 298.60	\$ 1,600,231	5,500	\$ 290.95	\$ (1,188,000)	-74.2%	\$ (1,188,000)	\$ (1,188,000)	\$ (1,188,000)	\$ (1,188,000)
433	Palm Beach Shores		1,161	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 16,648	\$ (10,899)	\$ (5,070)	\$ -
434	Palm Coast		81,184	\$ 448,000	3,400	\$ 131.76	\$ 432,000	3,400	\$ 127.06	\$ (275,000)	-63.7%	\$ (275,000)	\$ (275,000)	\$ (275,000)	\$ (275,000)
435	Palm Shores		979	\$ -	-	#DIV/0!	\$ 15,141	90	\$ 168.23	\$ (8,391)	-55.4%	\$ (8,391)	\$ (8,391)	\$ (8,391)	\$ (8,391)
436	Palm Springs		22,458	\$ 309,651	3,153	\$ 98.21	\$ 343,981	3,450	\$ 99.70	\$ (85,231)	-24.8%	\$ (85,231)	\$ (85,231)	\$ (85,231)	\$ (85,231)
437	Palmetto		13,130	\$ 77,990	715	\$ 109.08	\$ 70,328	744	\$ 94.53	\$ (14,528)	-20.7%	\$ (14,528)	\$ (14,528)	\$ (14,528)	\$ (14,528)
438	Palmetto Bay		23,962	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 96,023	\$ (62,862)	\$ (29,242)	\$ -
439	Panama City		36,909	\$ 9,163,515	-	#DIV/0!	\$ 9,361,261	3,168	\$ 2,954.94	\$ (9,123,661)	-97.5%	\$ (9,123,661)	\$ (9,123,661)	\$ (9,123,661)	\$ (9,123,661)
440	Panama City Beach		12,545	\$ 11,874,139	-	#DIV/0!	\$ 12,361,906	3,150	\$ 3,924.41	\$ (12,125,656)	-98.1%	\$ (12,125,656)	\$ (12,125,656)	\$ (12,125,656)	\$ (12,125,656)
441	Parker		4,441	\$ 27,666	269	\$ 102.85	\$ 26,945	266	\$ 101.30	\$ (14,310)	-53.1%	\$ (14,310)	\$ (14,310)	\$ (14,310)	\$ (14,310)
442	Parkland		29,586	\$ 40,585	421	\$ 96.40	\$ 39,361	438	\$ 89.87	\$ (6,511)	-16.5%	\$ (6,511)	\$ (6,511)	\$ (6,511)	\$ (6,511)
443	Paxton		597	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -
444	Pembroke Park		6,318	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 153,056	\$ (100,200)	\$ (46,611)	\$ -
445	Pembroke Pines		161,799	\$ 3,378,223	-	#DIV/0!	\$ 3,455,361	-	#DIV/0!	\$ (3,036,861)	-87.9%	\$ (3,036,861)	\$ (3,036,861)	\$ (3,036,861)	\$ (3,036,861)
446	Penney Farms		740	The municipality has never levied the tax.											
447	Pensacola		53,690	\$ 910,000	5,132	\$ 177.32	\$ 915,000	5,139	\$ 178.05	\$ (529,575)	-57.9%	\$ (529,575)	\$ (529,575)	\$ (529,575)	\$ (529,575)
448	Perry		6,974	\$ -	-	#DIV/0!	\$ 70,481	-	#DIV/0!	\$ -	0.0%	\$ 51,652	\$ (33,814)	\$ (15,730)	\$ -
449	Pierson		1,694	\$ 5,400	164	\$ 32.93	\$ 4,000	141	\$ 28.37	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
450	Pinecrest		18,382	\$ 114,079	667	\$ 171.03	\$ 122,659	1,162	\$ 105.56	\$ (35,509)	-28.9%	\$ (35,509)	\$ (35,509)	\$ (35,509)	\$ (35,509)
451	Pinellas Park		52,497	\$ 739,489	3,385	\$ 218.46	\$ 732,833	3,340	\$ 219.41	\$ (482,333)	-65.8%	\$ (482,333)	\$ (482,333)	\$ (482,333)	\$ (482,333)
452	Plant City		37,840	\$ 590,707	2,229	\$ 265.01	\$ 577,957	2,423	\$ 238.53	\$ (473,107)	-81.9%	\$ (473,107)	\$ (473,107)	\$ (473,107)	\$ (473,107)
453	Plantation		88,328	\$ 824,904	4,600	\$ 179.33	\$ 839,120	4,741	\$ 176.99	\$ (483,545)	-57.6%	\$ (483,545)	\$ (483,545)	\$ (483,545)	\$ (483,545)
454	Polk City		1,670	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 11,188	\$ (7,324)	\$ (3,407)	\$ -
455	Pomona Park		873	\$ 3,206	38	\$ 84.37	\$ 3,034	32	\$ 94.80	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
456	Pompano Beach		107,425	\$ 1,998,417	-	#DIV/0!	\$ 2,046,255	-	#DIV/0!	\$ -	0.0%	\$ 2,220,697	\$ (1,453,801)	\$ (676,282)	\$ -
457	Ponce de Leon		550	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -
458	Ponce Inlet		3,062	\$ 7,105	126	\$ 56.39	\$ 6,928	134	\$ 51.70	\$ (738)	-10.7%	\$ (738)	\$ (738)	\$ (738)	\$ (738)
459	Port Orange		59,315	\$ 114,964	2,946	\$ 39.02	\$ 150,129	3,701	\$ 40.56	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
460	Port Richey		2,663	\$ 63,935	451	\$ 141.76	\$ 64,941	551	\$ 117.86	\$ (23,616)	-36.4%	\$ (23,616)	\$ (23,616)	\$ (23,616)	\$ (23,616)
461	Port St. Joe		3,567	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -
462	Port St. Lucie		178,091	\$ 1,372,422	-	#DIV/0!	\$ 1,803,052	-	#DIV/0!	\$ (1,252,200)	-69.4%	\$ (1,252,200)	\$ (1,252,200)	\$ (1,252,200)	\$ (1,252,200)
463	Punta Gorda		18,368	\$ 89,650	988	\$ 90.74	\$ 94,976	1,004	\$ 94.60	\$ (19,676)	-20.7%	\$ (19,676)	\$ (19,676)	\$ (19,676)	\$ (19,676)
464	Quincy		8,066	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 28,257	\$ (18,499)	\$ (8,605)	\$ -
465	Raiford		243	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -
466	Reddick		499	The municipality has never levied the tax.											
467	Redington Beach		1,448	\$ -	-	#DIV/0!	\$ 4,985	165	\$ 30.21	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
468	Redington Shores		2,192	\$ 15,000	-	#DIV/0!	\$ 15,000	-	#DIV/0!	\$ -	0.0%	\$ 16,689	\$ (10,926)	\$ (5,082)	\$ -
469	Riviera Beach		33,957	\$ 1,206,056	3,281	\$ 367.59	\$ 1,012,759	3,355	\$ 301.87	\$ (761,134)	-75.2%	\$ (761,134)	\$ (761,134)	\$ (761,134)	\$ (761,134)
470	Rockledge		26,303	\$ 186,763	1,500	\$ 124.51	\$ 170,060	1,400	\$ 121.47	\$ (65,000)	-38.2%	\$ (65,000)	\$ (65,000)	\$ (65,000)	\$ (65,000)
471	Royal Palm Beach		37,138	\$ 678,582	-	#DIV/0!	\$ 672,453	-	#DIV/0!	\$ (525,828)	-78.2%	\$ (525,828)	\$ (525,828)	\$ (525,828)	\$ (525,828)
472	Safety Harbor		17,269	\$ 166,793	-	#DIV/0!	\$ 165,083	-	#DIV/0!	\$ -	0.0%	\$ 140,195	\$ (91,780)	\$ (42,694)	\$ -
473	San Antonio		1,236	\$ 1,643	54	\$ 30.42	\$ 2,160	66	\$ 32.73	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
474	Sanford		57,248	\$ 646,350	-	#DIV/0!	\$ 646,737	5,983	\$ 108.10	\$ (267,779)	-41.4%	\$ (267,779)	\$ (267,779)	\$ (267,779)	\$ (267,779)
475	Sanibel		6,591	\$ 294,163	-	#DIV/0!	\$ 283,506	-	#DIV/0!	\$ -	0.0%	\$ 293,725	\$ (192,290)	\$ (89,450)	\$ -
476	Sarasota		53,865	\$ 879,543	-	#DIV/0!	\$ 937,548	-	#DIV/0!	\$ (500,148)	-53.3%	\$ (500,148)	\$ (500,148)	\$ (500,148)	\$ (500,148)
477	Satellite Beach		10,485	\$ 50,517	-	#DIV/0!	\$ 40,597	-	#DIV/0!	\$ (1,123)	-2.8%	\$ (1,123)	\$ (1,123)	\$ (1,123)	\$ (1,123)
478	Sea Ranch Lakes		677	The municipality has never levied the tax.											
479	Sebastian		23,732	\$ 90,364	-	#DIV/0!	\$ 81,250	-	#DIV/0!	\$ (18,367)	-22.6%	\$ (18,367)	\$ (18,367)	\$ (18,367)	\$ (18,367)
480	Sebring		10,971	\$ 53,339	-	#DIV/0!	\$ 46,362	-	#DIV/0!	\$ (3,261)	-7.0%	\$ (3,261)	\$ (3,261)	\$ (3,261)	\$ (3,261)
481	Seminole		18,440	\$ 148,884	927	\$ 160.61	\$ 145,616	893	\$ 163.06	\$ (81,413)	-55.9%	\$ (81,413)	\$ (81,413)	\$ (81,413)	\$ (81,413)
482	Sewall's Point		2,026	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ 4,451	\$ (2,914)	\$ (1,356)	\$ -
483	Shalimar		811	\$ 11,800	71	\$ 166.20	\$ 11,800	71	\$ 166.20	\$ (4,500)	-38.1%	\$ (4,500)	\$ (4,500)	\$ (4,500)	\$ (4,500)
484	Sneads		1,927	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -
485	Sopchoppy		466	The municipality has never levied the tax.											
486	South Bay		5,293	\$ 14,933	-	#DIV/0!	\$ 12,706	-	#DIV/0!	\$ (2,883)	-22.7%	\$ (2,883)	\$ (2,883)	\$ (2,883)	\$ (2,883)
487	South Daytona		12,635	\$ 187,108	-	#DIV/0!	\$ 191,183	-	#DIV/0!	\$ (57,865)	-30.3%	\$ (57,865)	\$ (57,865)	\$ (57,865)	\$ (57,865)

## Office of Economic and Demographic Research

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
488	South Miami		12,912	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 632,691	\$ (414,197)	\$ (192,677)	\$ -
489	South Palm Beach		1,378	\$ 15,954	-	#DIV/0!	\$ 7,932	-	#DIV/0!		0.0%	\$ 13,445	\$ (8,802)	\$ (4,095)	\$ -
490	South Pasadena		5,087	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 107,326	\$ (70,262)	\$ (32,685)	\$ -
491	Southwest Ranches		7,572	The municipality has never levied the tax.										\$ -	\$ -
492	Springfield		9,490	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
493	St. Augustine		13,747	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 125,148	\$ (81,929)	\$ (38,112)	\$ -
494	St. Augustine Beach		6,555	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 29,506	\$ (19,316)	\$ (8,986)	\$ -
495	St. Cloud		42,998	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 216,253	\$ (141,572)	\$ (65,857)	\$ -
496	St. Leo		1,370	\$ 302	12	\$ 25.17	\$ 165	11	\$ 15.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
497	St. Lucie Village		607	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
498	St. Marks		285	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
499	St. Pete Beach		9,452	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 98,817	\$ (64,692)	\$ (30,093)	\$ -
500	St. Petersburg		259,906	\$ -	-	#DIV/0!	\$ 2,467,000	-	#DIV/0!	\$ (1,203,300)	-48.8%	\$ (1,203,300)	\$ (1,203,300)	\$ (1,203,300)	\$ (1,203,300)
501	Starke		5,515	\$ 61,226	575	\$ 106.48	\$ 63,058	604	\$ 104.40	\$ (21,000)	-33.3%	\$ (21,000)	\$ (21,000)	\$ (21,000)	\$ (21,000)
502	Stuart		16,148	\$ 631,125	3,600	\$ 175.31	\$ 638,606	3,600	\$ 177.39	\$ (403,625)	-63.2%	\$ (403,625)	\$ (403,625)	\$ (403,625)	\$ (403,625)
503	Sunny Isles Beach		22,063	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 260,778	\$ (170,721)	\$ (79,416)	\$ -
504	Sunrise		90,714	\$ 2,217,511	-	#DIV/0!	\$ 2,195,000	-	#DIV/0!		0.0%	\$ 2,505,234	\$ (1,640,077)	\$ (762,933)	\$ -
505	Surfside		5,544	\$ 61,019	253	\$ 241.18	\$ 83,798	272	\$ 308.08	\$ (63,398)	-75.7%	\$ (63,398)	\$ (63,398)	\$ (63,398)	\$ (63,398)
506	Sweetwater		21,408	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 26,273	\$ (17,200)	\$ (8,001)	\$ -
507	Tallahassee		189,675	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
508	Tamarac		63,309	\$ 758,204	2,418	\$ 313.57	\$ 747,476	2,441	\$ 306.22	\$ (564,401)	-75.5%	\$ (564,401)	\$ (564,401)	\$ (564,401)	\$ (564,401)
509	Tampa		365,124	\$ 9,548,453	-	#DIV/0!	\$ 9,850,958	-	#DIV/0!	\$ (7,116,458)	-72.2%	\$ (7,116,458)	\$ (7,116,458)	\$ (7,116,458)	\$ (7,116,458)
510	Tarpon Springs		24,637	\$ 147,701	-	#DIV/0!	\$ 147,746	-	#DIV/0!		0.0%	\$ 167,607	\$ (109,726)	\$ (51,042)	\$ -
511	Tavares		15,996	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 46,984	\$ (30,759)	\$ (14,308)	\$ -
512	Temple Terrace		25,820	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 269,314	\$ (176,309)	\$ (82,016)	\$ -
513	Tequesta		5,699	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 90,155	\$ (59,021)	\$ (27,455)	\$ -
514	Titusville		46,022	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
515	Treasure Island		6,805	\$ 68,561	978	\$ 70.10	\$ 80,636	978	\$ 82.45	\$ (25,750)	-31.9%	\$ (25,750)	\$ (25,750)	\$ (25,750)	\$ (25,750)
516	Trenton		1,984	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 6,327	\$ (4,142)	\$ (1,927)	\$ -
517	Umatilla		3,908	\$ 9,514	263	\$ 36.17	\$ 10,997	296	\$ 37.15	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
518	Valparaiso		5,266	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 30,728	\$ (20,116)	\$ (9,358)	\$ -
519	Venice		21,849	\$ 113,783	-	#DIV/0!	\$ 135,906	-	#DIV/0!	\$ (4,077)	-3.0%	\$ (4,077)	\$ (4,077)	\$ (4,077)	\$ (4,077)
520	Vernon		749	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
521	Vero Beach		15,823	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 164,691	\$ (107,816)	\$ (50,154)	\$ -
522	Virginia Gardens		2,433	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 65,567	\$ (42,924)	\$ (19,967)	\$ -
523	Waldo		939	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
524	Wauchula		5,160	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 13,969	\$ (9,145)	\$ (4,254)	\$ -
525	Wausau		383	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
526	Webster		803	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
527	Weeki Wachee		5	The municipality repealed its tax several years ago.											
528	Welaka		717	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
529	Wellington		60,308	\$ 861,240	-	#DIV/0!	\$ 948,126	4,439	\$ 213.59	\$ (615,201)	-64.9%	\$ (615,201)	\$ (615,201)	\$ (615,201)	\$ (615,201)
530	West Melbourne		20,640	\$ 219,249	1,784	\$ 122.90	\$ 187,083	1,521	\$ 123.00	\$ (73,008)	-39.0%	\$ (73,008)	\$ (73,008)	\$ (73,008)	\$ (73,008)
531	West Miami		6,600	\$ 35,000	212	\$ 165.09	\$ 21,383	212	\$ 100.86	\$ (5,483)	-25.6%	\$ (5,483)	\$ (5,483)	\$ (5,483)	\$ (5,483)
532	West Palm Beach		108,896	\$ -	-	#DIV/0!	\$ 3,500,549	-	#DIV/0!	\$ (2,226,599)	-63.6%	\$ (2,226,599)	\$ (2,226,599)	\$ (2,226,599)	\$ (2,226,599)
533	West Park		14,768	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 118,936	\$ (77,863)	\$ (36,220)	\$ -
534	Weston		66,526	\$ 842,521	-	#DIV/0!	\$ 921,010	-	#DIV/0!	\$ (625,510)	-67.9%	\$ (625,510)	\$ (625,510)	\$ (625,510)	\$ (625,510)
535	Westville		301	The municipality does not levy the tax.											
536	Wewahitchka		2,105	\$ 10,731	180	\$ 59.62	\$ 9,034	170	\$ 53.14	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
537	White Springs		760	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
538	Wildwood		8,016	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
539	Williston		2,786	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 24,911	\$ (16,308)	\$ (7,586)	\$ -
540	Wilton Manors		12,446	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 101,324	\$ (66,333)	\$ (30,857)	\$ -
541	Windermere		2,889	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 9,625	\$ (6,301)	\$ (2,931)	\$ -
542	Winter Garden		41,606	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 216,729	\$ (141,884)	\$ (66,002)	\$ -
543	Winter Haven		39,524	\$ 229,280	-	#DIV/0!	\$ 218,511	-	#DIV/0!	\$ (88,008)	-40.3%	\$ (88,008)	\$ (88,008)	\$ (88,008)	\$ (88,008)
544	Winter Park		29,308	\$ 480,935	4,009	\$ 119.96	\$ 470,728	4,179	\$ 112.64	\$ (157,300)	-33.4%	\$ (157,300)	\$ (157,300)	\$ (157,300)	\$ (157,300)
545	Winter Springs		36,156	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ 108,973	\$ (71,340)	\$ (33,186)	\$ -
546	Worthington Springs		339	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
547	Yankeetown		506	\$ -	-	#DIV/0!	\$ -	-	#DIV/0!		#DIV/0!	\$ -	\$ -	\$ -	\$ -
548	Zephyrhills		15,170	\$ 88,583	1,203	\$ 73.64	\$ 87,745	1,135	\$ 77.31	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
549	Zolfo Springs		1,813	\$ 1,999	97	\$ 20.61	\$ 2,768	135	\$ 20.50	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
550	Total-APR Municipalities		10,203,629	\$ 108,274,625	225,571		\$ 134,831,388	319,406		\$ (78,780,627)	-58.4%	\$ (105,525,704)	\$ (91,221,943)	\$ (78,780,627)	



## Office of Economic and Demographic Research

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
551	Total-Statewide Municipal		10,203,629												
552	% of Statewide Municipal		100%												
553															
554			-												
555															
556															
557	<b>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</b>														
558															
559		County Governments				Municipal Governments									
560		High	Middle	Low		High	Middle	Low							
561	State FY	-40.3%	-9.9%	0.0%		-65.5%	-30.5%	0.0%							
562	2016-17	(\$7.4)	(\$5.7)	(\$5.1)		(\$109.8)	(\$95.1)	(\$82.3)							
563	2017-18	(\$7.3)	(\$5.6)	(\$5.0)		(\$112.7)	(\$97.6)	(\$84.5)							
564	2018-19	(\$7.3)	(\$5.6)	(\$5.0)		(\$115.8)	(\$100.3)	(\$86.8)							
565	2019-20	(\$7.2)	(\$5.5)	(\$5.0)		(\$118.9)	(\$103.0)	(\$89.1)							
566	2020-21	(\$7.1)	(\$5.5)	(\$4.9)		(\$122.1)	(\$105.7)	(\$91.5)							
567	2021-22	(\$7.1)	(\$5.4)	(\$4.9)		(\$125.4)	(\$108.6)	(\$94.0)							
568															
569															
570	<b>V. Proposed Fiscal Impact (Millions \$) - Sum of County and Municipal Gov't Impacts</b>														
571															
572		High		Middle		Low									
573	State FY	Cash	Recurring	Cash	Recurring	Cash	Recurring								
574	2017-18	(\$120.0)	(\$120.0)	(\$103.2)	(\$103.2)	(\$89.6)	(\$89.6)								
575	2018-19	(\$123.0)	(\$123.0)	(\$105.8)	(\$105.8)	(\$91.8)	(\$91.8)								
576	2019-20	(\$126.1)	(\$126.1)	(\$108.5)	(\$108.5)	(\$94.1)	(\$94.1)								
577	2020-21	(\$129.2)	(\$129.2)	(\$111.2)	(\$111.2)	(\$96.4)	(\$96.4)								
578	2021-22	(\$132.5)	(\$132.5)	(\$114.0)	(\$114.0)	(\$98.9)	(\$98.9)								

## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Admissions Resales

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

☒ **Entire Bill**

☐ **Partial Bill**

**Sponsor(s):**

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

**Date of Analysis:** 2/21/2017

### Section 1: Narrative

- a. **Current Law:** 212.04, F.S. (1)(c) The provisions of this chapter that authorize a tax-exempt sale for resale do not apply to sales of admissions.
- b. **Proposed Change:** 212.04 (c) 2. If a purchaser subsequently resells an admission to an entity that has a valid sales tax exemption certificate from the department, excluding an annual resale certificate, the purchaser may seek a refund or credit from the vendor. Upon an adequate showing of the ultimate exempt nature of the transaction, the vendor shall refund or credit the tax paid by the purchaser and may then seek a refund or credit of the tax from the department based on the ultimate exempt nature of the transaction. The refund or credit is allowable only if the vendor can show that the tax on the exempt transaction has been remitted to the department. If the tax has not yet been remitted to the department, the vendor may retrain the exemption documentation in lieu of remitting tax to the department.

### Section 2: Description of Data and Sources

DOR Monthly Sales File

REC General Revenue Tourism & Rec. growth rates – December 2016

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

The original model used the DOR Monthly sales file data for kind code 59 (Admissions, amusement & recreation services) as the starting point. The Sales Tax Collections for 14-15 were used for kind code 59 is then grown by Tourism and Recreation non-durables from August 2015 GR. The amount of collections attributed from resellers is then assumed at 10, 5 and 2.5 percent level for the high, middle and low estimates. The four-year average for non-taxable (exempt) activity is applied to the assumed collections calculated in the previous step.

The previously adopted model replaced the 4-year average non-taxable (exempt) percentage with a 2% assumed non-taxable percentage to indicate what portion of the return population's calculated exemptions was related to sale of admissions to exempt entities. Using these adjustments, the Sales Tax Collections for 15-16 for kind code 59 was added to the model and then the Tourism and Recreation non-durables growth percentage from December GR were updated. This model adjustment used as the middle for this analysis. The high assumes a 3% non-taxable percentage, while the low assumes a 1%.

There is a one month lag to collections, and the first-year cash is equal to eleven months of the recurring.

### Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	\$(2.5 M)	\$(2.7 M)	\$(1.6 M)	\$(1.8 M)	\$(0.8 M)	\$(0.9 M)
2018-19	\$(2.8 M)	\$(2.8 M)	\$(1.9 M)	\$(1.9 M)	\$(0.9 M)	\$(0.9 M)
2019-20	\$(2.9 M)	\$(2.9 M)	\$(2.0 M)	\$(2.0 M)	\$(1.0 M)	\$(1.0 M)
2020-21	\$(3.1 M)	\$(3.1 M)	\$(2.1 M)	\$(2.1 M)	\$(1.0 M)	\$(1.0 M)
2021-22	\$(3.2 M)	\$(3.2 M)	\$(2.1 M)	\$(2.1 M)	\$(1.1 M)	\$(1.1 M)

### List of affected Trust Funds:

Sales and Use Tax



# REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Admissions Resales

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

**Section 5: Consensus Estimate (Adopted: 02/24/2017): The Conference adopted the high estimate.**

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(2.2)	(2.4)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.2)	(0.2)
2018-19	(2.5)	(2.5)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.2)	(0.2)
2019-20	(2.6)	(2.6)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.2)	(0.2)
2020-21	(2.7)	(2.7)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.3)	(0.3)
2021-22	(2.8)	(2.8)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.3)	(0.3)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(0.3)	(0.3)	(0.6)	(0.6)	(2.8)	(3.0)
2018-19	(0.3)	(0.3)	(0.6)	(0.6)	(3.1)	(3.1)
2019-20	(0.3)	(0.3)	(0.6)	(0.6)	(3.2)	(3.2)
2020-21	(0.3)	(0.3)	(0.7)	(0.7)	(3.4)	(3.4)
2021-22	(0.4)	(0.4)	(0.8)	(0.8)	(3.6)	(3.6)

	A	B	C	D	E	F	G	H	I	J
1	kcode	Year	Gross Sales	Exempt Sales	Taxable Sales	Sales Tax Collections				
2	59	2010	\$11,338,310,150	\$1,771,305,324	\$9,572,219,257	\$521,662,014				
3	59	2011	\$12,596,935,158	\$2,191,491,957	\$10,411,168,693	\$566,769,061				
4	59	2012	\$13,436,160,256	\$2,079,158,266	\$11,365,704,107	\$617,798,957				
5	59	2013	\$14,776,375,928	\$2,787,046,204	\$11,996,858,464	\$658,576,902				
6	59	2014	\$15,956,574,964	\$3,069,721,335	\$12,894,967,455	\$719,131,617				
7	59	2015	\$17,500,262,259	\$3,390,370,783	\$14,115,794,178	\$794,592,980				
8	59	2016	\$18,531,874,044	\$3,722,915,812	\$14,817,944,336	\$838,822,497				
9										
10				Fiscal Year Collections	Tourism & Rec. Growth					
11										
12		2015-16		816,707,739	5.9%					
13		2016-17		855,093,002	4.7%					
14		2017-18		895,282,373	4.7%					
15		2018-19		937,360,645	4.7%					
16		2019-20		980,479,235	4.6%					
17		2020-21		1,025,581,279	4.6%					
18		2021-22		1,071,732,437	4.5%					
19										
20										
21	Assumed % of collections that are attributed from resellers									
22										
23				10.0%						
24		2017-18		89,528,237						
25		2018-19		93,736,064						
26		2019-20		98,047,923						
27		2020-21		102,558,128						
28		2021-22		107,173,244						
29										
47	Previously Adopted Non-taxable Percentage:				2%					
48										
49				3.0%		2.0%		1.0%		
50				High	Middle	Low				
51				Cash	Recurring	Cash	Recurring	Cash	Recurring	
52		2017-18	\$	(2.5 M)	\$ (2.7 M)	\$ (1.6 M)	\$ (1.8 M)	\$ (0.8 M)	\$ (0.9 M)	
53		2018-19	\$	(2.8 M)	\$ (2.8 M)	\$ (1.9 M)	\$ (1.9 M)	\$ (0.9 M)	\$ (0.9 M)	
54		2019-20	\$	(2.9 M)	\$ (2.9 M)	\$ (2.0 M)	\$ (2.0 M)	\$ (1.0 M)	\$ (1.0 M)	
55		2020-21	\$	(3.1 M)	\$ (3.1 M)	\$ (2.1 M)	\$ (2.1 M)	\$ (1.0 M)	\$ (1.0 M)	
56		2021-22	\$	(3.2 M)	\$ (3.2 M)	\$ (2.1 M)	\$ (2.1 M)	\$ (1.1 M)	\$ (1.1 M)	
57										
58										

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3	Exempt Tiers	Percent of Exempt Sales Tier	N	Total Gross Sales	Total Exempt sales	Total Taxable Sales	% EXEMPT	Cumulative Gross	Cumulative Exempt	Cumulative exempt %	Percent of total Taxable Sales
4	0 0 to 0.5		5336	\$4,702,687,155	\$84,721,748	\$4,617,965,407	1.80%	\$4,702,687,155	\$84,721,748	1.80%	32.5%
5	1 1 to 5		946	\$2,843,118,293	\$76,584,729	\$2,766,533,564	2.69%	\$7,545,805,447	\$161,306,477	2.14%	19.5%
6	2 6 to 10		305	\$519,396,798	\$40,779,507	\$478,617,291	7.85%	\$8,065,202,245	\$202,085,984	2.51%	3.4%
7	3 11 to 15		204	\$276,714,733	\$35,804,914	\$240,909,819	12.94%	\$8,341,916,978	\$237,890,898	2.85%	1.7%
8	59 16 to 20		147	\$203,136,970	\$36,705,544	\$166,431,426	18.07%	\$8,545,053,948	\$274,596,443	3.21%	1.2%
9	5 21 to 25		153	\$209,753,612	\$48,282,853	\$161,470,759	23.02%	\$8,754,807,560	\$322,879,295	3.69%	1.1%
10	6 26 to 30		95	\$7,006,627,266	\$1,805,319,486	\$5,201,307,780	25.77%	\$15,761,434,826	\$2,128,198,782	13.50%	36.7%
11	7 31 to 35		90	\$126,308,615	\$41,754,521	\$84,554,094	33.06%	\$15,887,743,441	\$2,169,953,303	13.66%	0.6%
12	8 35 to 40		84	\$103,177,972	\$38,529,175	\$64,648,797	37.34%	\$15,990,921,413	\$2,208,482,477	13.81%	0.5%
13	9 41 to 45		80	\$65,410,175	\$27,713,534	\$37,696,642	42.37%	\$16,056,331,589	\$2,236,196,011	13.93%	0.3%
14	10 46 to 50		59	\$44,201,132	\$21,262,559	\$22,938,573	48.10%	\$16,100,532,720	\$2,257,458,570	14.02%	0.2%
15	11 51 to 55		62	\$170,585,847	\$88,644,043	\$81,941,804	51.96%	\$16,271,118,567	\$2,346,102,613	14.42%	0.6%
16	12 56 to 60		52	\$194,565,089	\$112,864,991	\$81,700,098	58.01%	\$16,465,683,656	\$2,458,967,605	14.93%	0.6%
17	13 61 to 65		45	\$47,863,351	\$30,192,058	\$17,671,293	63.08%	\$16,513,547,007	\$2,489,159,662	15.07%	0.1%
18	14 66 to 70		63	\$58,005,747	\$39,052,014	\$18,953,734	67.32%	\$16,571,552,755	\$2,528,211,676	15.26%	0.1%
19	15 71 to 75		77	\$120,172,800	\$88,132,891	\$32,039,910	73.34%	\$16,691,725,555	\$2,616,344,567	15.67%	0.2%
20	16 76 to 80		81	\$51,921,000	\$40,683,529	\$11,237,470	78.36%	\$16,743,646,555	\$2,657,028,096	15.87%	0.1%
21	17 81 to 85		95	\$460,813,082	\$378,136,623	\$82,676,459	82.06%	\$17,204,459,637	\$3,035,164,719	17.64%	0.6%
22	18 86 to 90		96	\$62,886,704	\$55,449,955	\$7,436,749	88.17%	\$17,267,346,341	\$3,090,614,674	17.90%	0.1%
23	19 91 to 95		164	\$100,245,326	\$93,426,201	\$6,819,125	93.20%	\$17,367,591,667	\$3,184,040,875	18.33%	0.0%
24	20 96 to 100		527	\$374,724,230	\$368,901,264	\$5,822,966	98.45%	\$17,742,315,897	\$3,552,942,139	20.03%	0.0%
25	Total		8761	\$17,742,315,897	\$3,552,942,139	\$14,189,373,758					
26											
27											

## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Agricultural Exemptions - Trailers

**Bill Number(s):** HB765

☐ **Entire Bill**

☒ **Partial Bill:** Section 1: Vehicle Trailers

**Sponsor(s):** N/A

**Month/Year Impact Begins:** July 1, 2017 with one month lag to collections

**Date of Analysis:** February 24, 2017

### Section 1: Narrative

- a. **Current Law:** Section 212.08(3) (b) F.S., "The tax may not be imposed on that portion of the sales price below \$20,000 of a trailer weighing 12,000 pounds or less and purchased by a farmer for exclusive use in agricultural production or to transport farm products from his or her farm to the place where the farmer transfers ownership of the farm product to another. This exemption is not forfeited by using a trailer to transport the farmer's farm equipment. The exemption provided under this paragraph does not apply to the lease or rental of trailers."
- b. **Proposed Change:** Section 212.08(3) (b) F.S., "The tax may not be imposed on that portion of the sales price below \$25,000 ~~\$20,000~~ of a trailer weighing 12,000 pounds or less and purchased by a farmer for exclusive use in agricultural production or to transport farm products from his or her farm to the place where the farmer transfers ownership of the farm product to another. This exemption is not forfeited by using a trailer to transport the farmer's farm equipment. The exemption provided under this paragraph does not apply to the lease or rental of trailers."

### Section 2: Description of Data and Sources

Number of Farms in Florida from: Agriculture by the Number 2015

Florida Department of Agriculture and Consumer Services Registered Vehicle Trailers from Florida Highway Safety and Motor Vehicles monthly report on vehicle demographics

CPI from 2/2017 REC

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

The 2015 analysis of SB 398/ HB 249 assumed that each farm in Florida has a trailer that would qualify for this exemption. It also assumed that the trailers are replaced every 15 years. The prior estimate was based on 7.5% of the farms replacing their trailer at a price equal to \$7,500.

The current estimate is based on 10 % of the 3153 annual replacement trailers having an average amount of \$4,000 above the current \$20,000 cut-off.

The effective date of this proposed language is July 1, 2017 and the 2017-18 cash values are equal to eleven months of the recurring.

### Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			\$(0.07 M)	\$(0.08 M)		
2018-19			\$(0.08 M)	\$(0.08 M)		
2019-20			\$(0.08 M)	\$(0.08 M)		
2020-21			\$(0.09 M)	\$(0.09 M)		
2021-22			\$(0.09 M)	\$(0.09 M)		

#### List of affected Trust Funds:

Sales and Use Tax Fund Grouping

### Section 5: Consensus Estimate (Adopted: 02/24/2017): The Conference adopted the middle estimate.

# REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Agricultural Exemptions - Trailers

**Bill Number(s):** HB765

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

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2018-19	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2019-20	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2020-21	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2021-22	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)

## HB 765 Agricultural exemptions

## Trailers

	A	B	C	E	F	G	H
1	<b>Trailers</b>						
2	Number of Farms in Florida		47,300				
3	Assume all Farmers have trailer that weighs 12,000 pounds or less						
4	Assume that the trailers are replaced every 15 Years (3,563/yr)						
5							
6	For the change to the \$25,000 cap it is assumed that 10% of the trailers have a price \$4,000 above the \$20,000 cut-off						
7	Middle estimate \$4,000 trailer * 356 purchases						
8							
9	Trailers per year		3,153				
10	% \$4,000 above cut-off		10%				
11							
12							
13	<b>Trailer Purchases</b>						
14		Middle					
15	2014-15	\$ 1.3					
16							
17	<b>Sales tax on Trailer Purchases</b>						
18		Middle					
19	2014-15	\$ 0.1					
20							
21	<b>Grown at CPI</b>						
22		Middle					
23	FY 2015-16	1.0%	\$ (0.1)				
24	FY 2016-17	1.3%	\$ (0.1)				
25	FY 2017-18	2.2%	\$ (0.1)				
26	FY 2018-19	2.5%	\$ (0.1)				
27	FY 2019-20	2.4%	\$ (0.1)				
28	FY 2020-21	2.5%	\$ (0.1)				
29	FY 2021-22	2.5%	\$ (0.1)				

## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Agricultural Exemptions - Fencing

**Bill Number(s):** HB765

☐ **Entire Bill**

☒ **Partial Bill:** Section 1. Certain Fences and Netting

**Sponsor(s):** N/A

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

**Date of Analysis:** February 24, 2017

### Section 1: Narrative

a. **Current Law:** 212.08 (5) (a) F.S., exempts certain items in agricultural use from sales tax.

b. **Proposed Change:** HB 765 adds: hog wire and nylon mesh netting used on a farm for protection from predatory or destructive animals; barbed wire fencing, including gates and materials used to construct or repair such fencing, used on a beef or dairy cattle farm

### Section 2: Description of Data and Sources

Agriculture by the Number 2010-2014, Florida Department of Agriculture and Consumer Services

CPI from 2/2017 REC

Market based Price research

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

It is assumed that there is no growth in the amount of farm land in use. It is assumed that all farmland that requires fencing has it at this time, and expenses for repair and replacement will be exempt under the proposed changes. It is assumed that all cattle pastures would be eligible for barbed wire, and that all remaining agricultural acreage would be eligible for hog wire. It is assumed that the crops that would benefit or need nylon mesh netting for protection from birds would be berries. All prices are grown by the consumer price index.

The barbed wire analysis starts with an assumption about average cattle pasture size in acres. This starting point is used to find the number of pastures and the perimeter for each pasture. This number is also adjusted by percent of pastures fenced with barbed wire, and for shared fence lines. For both methods the total price for all fencing is multiplied by the repair and replacement percentages. This amount is multiplied by the sales tax rate for the impact.

The hog wire analysis assumes that the farm land not used for cattle would all be able to use hog wire. The hog wire analysis uses a method similar to the second method for barbed wire fencing. The average crop size is assumed and used to find the perimeter of the average crop. This number is adjusted by the percent of cropland fenced in hog wire, and for shared fence lines. The total price for all fencing is multiplied by the repair and replacement percentages. This amount is multiplied by the sales tax rate for the impact.

The nylon netting analysis uses the berry farm acreage as the starting point for the analysis and applies the market prices per square foot to find the total possible price of installed netting. This number is adjusted by the percent of berry acreage using netting. This price is multiplied by the repair and replacement percentages, and the tax rate. This amount is multiplied by the sales tax rate for the impact.

Model updated to reflect most current acreage data available for Total Farm Land, Cattle, Strawberries, and Blueberries.

There is a one month lag to collections, and the first-year cash is equal to eleven months of the recurring.

### Section 4: Proposed Fiscal Impact

Barbed Wire

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	\$(6.4 M)	\$(7.0 M)	\$(4.0 M)	\$(4.3 M)	\$(0.7 M)	\$(0.8 M)
2018-19	\$(7.1 M)	\$(7.1 M)	\$(4.4 M)	\$(4.4 M)	\$(0.8 M)	\$(0.8 M)
2019-20	\$(7.3 M)	\$(7.3 M)	\$(4.5 M)	\$(4.5 M)	\$(0.8 M)	\$(0.8 M)
2020-21	\$(7.5 M)	\$(7.5 M)	\$(4.7 M)	\$(4.7 M)	\$(0.8 M)	\$(0.8 M)
2021-22	\$(7.7 M)	\$(7.7 M)	\$(4.8 M)	\$(4.8 M)	\$(0.9 M)	\$(0.9 M)

## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Agricultural Exemptions - Fencing

**Bill Number(s):** HB765

### Hog Wire

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	\$(5.4 M)	\$(5.9 M)	\$(4.0 M)	\$(4.3 M)	\$(2.5 M)	\$(2.7 M)
2018-19	\$(6.1 M)	\$(6.1 M)	\$(4.4 M)	\$(4.4 M)	\$(2.8 M)	\$(2.8 M)
2019-20	\$(6.2 M)	\$(6.2 M)	\$(4.5 M)	\$(4.5 M)	\$(2.9 M)	\$(2.9 M)
2020-21	\$(6.4 M)	\$(6.4 M)	\$(4.7 M)	\$(4.7 M)	\$(3.0 M)	\$(3.0 M)
2021-22	\$(6.5 M)	\$(6.5 M)	\$(4.8 M)	\$(4.8 M)	\$(3.0 M)	\$(3.0 M)

### Mesh Netting

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	\$(1.9 M)	\$(2.0 M)	\$(1.0 M)	\$(1.1 M)	\$(0.1 M)	\$(0.1 M)
2018-19	\$(2.1 M)	\$(2.1 M)	\$(1.1 M)	\$(1.1 M)	\$(0.2 M)	\$(0.2 M)
2019-20	\$(2.1 M)	\$(2.1 M)	\$(1.1 M)	\$(1.1 M)	\$(0.2 M)	\$(0.2 M)
2020-21	\$(2.2 M)	\$(2.2 M)	\$(1.2 M)	\$(1.2 M)	\$(0.2 M)	\$(0.2 M)
2021-22	\$(2.2 M)	\$(2.2 M)	\$(1.2 M)	\$(1.2 M)	\$(0.2 M)	\$(0.2 M)

### Total (Barbed Wire + Hog Wire + Mesh Netting)

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	\$(14.4 M)	\$(14.9 M)	\$(9.4 M)	\$(9.8 M)	\$(3.4 M)	\$(3.7 M)
2018-19	\$(15.3 M)	\$(15.3 M)	\$(10.0 M)	\$(10.0 M)	\$(3.8 M)	\$(3.8 M)
2019-20	\$(15.7 M)	\$(15.7 M)	\$(10.2 M)	\$(10.2 M)	\$(3.8 M)	\$(3.8 M)
2020-21	\$(16.0 M)	\$(16.0 M)	\$(10.5 M)	\$(10.5 M)	\$(3.9 M)	\$(3.9 M)
2021-22	\$(16.4 M)	\$(16.4 M)	\$(10.8 M)	\$(10.8 M)	\$(4.0 M)	\$(4.0 M)

### List of affected Trust Funds:

Sales and Use Tax Group

### Section 5: Consensus Estimate (Adopted: 02/24/2017): The Conference adopted the middle impact.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(8.3)	(8.7)	(Insignificant)	(Insignificant)	(0.3)	(0.3)	(0.8)	(0.8)
2018-19	(8.9)	(8.9)	(Insignificant)	(Insignificant)	(0.3)	(0.3)	(0.8)	(0.8)
2019-20	(9.0)	(9.0)	(Insignificant)	(Insignificant)	(0.3)	(0.3)	(0.9)	(0.9)
2020-21	(9.3)	(9.3)	(Insignificant)	(Insignificant)	(0.3)	(0.3)	(0.9)	(0.9)
2021-22	(9.6)	(9.6)	(Insignificant)	(Insignificant)	(0.3)	(0.3)	(0.9)	(0.9)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(1.1)	(1.1)	(2.2)	(2.2)	(10.5)	(10.9)
2018-19	(1.1)	(1.1)	(2.2)	(2.2)	(11.1)	(11.1)
2019-20	(1.1)	(1.1)	(2.3)	(2.3)	(11.3)	(11.3)
2020-21	(1.2)	(1.2)	(2.4)	(2.4)	(11.7)	(11.7)
2021-22	(1.2)	(1.2)	(2.4)	(2.4)	(12.0)	(12.0)



HB 765 Agricultural Exemptions -  
Fencing and Netting  
Summary

	A	B	C	D	E	F	G
1	Barbed Wire						
2		High		Middle		Low	
3		Cash	Recurring	Cash	Recurring	Cash	Recurring
4	2017-18	\$ (6.4 M)	\$ (7.0 M)	\$ (4.0 M)	\$ (4.3 M)	\$ (0.7 M)	\$ (0.8 M)
5	2018-19	\$ (7.1 M)	\$ (7.1 M)	\$ (4.4 M)	\$ (4.4 M)	\$ (0.8 M)	\$ (0.8 M)
6	2019-20	\$ (7.3 M)	\$ (7.3 M)	\$ (4.5 M)	\$ (4.5 M)	\$ (0.8 M)	\$ (0.8 M)
7	2020-21	\$ (7.5 M)	\$ (7.5 M)	\$ (4.7 M)	\$ (4.7 M)	\$ (0.8 M)	\$ (0.8 M)
8	2021-22	\$ (7.7 M)	\$ (7.7 M)	\$ (4.8 M)	\$ (4.8 M)	\$ (0.9 M)	\$ (0.9 M)
9							
10							
11	Hog Wire						
12		High		Middle		Low	
13		Cash	Recurring	Cash	Recurring	Cash	Recurring
14	2017-18	\$ (5.4 M)	\$ (5.9 M)	\$ (4.0 M)	\$ (4.3 M)	\$ (2.5 M)	\$ (2.7 M)
15	2018-19	\$ (6.1 M)	\$ (6.1 M)	\$ (4.4 M)	\$ (4.4 M)	\$ (2.8 M)	\$ (2.8 M)
16	2019-20	\$ (6.2 M)	\$ (6.2 M)	\$ (4.5 M)	\$ (4.5 M)	\$ (2.9 M)	\$ (2.9 M)
17	2020-21	\$ (6.4 M)	\$ (6.4 M)	\$ (4.7 M)	\$ (4.7 M)	\$ (3.0 M)	\$ (3.0 M)
18	2021-22	\$ (6.5 M)	\$ (6.5 M)	\$ (4.8 M)	\$ (4.8 M)	\$ (3.0 M)	\$ (3.0 M)
19							
20	Netting						
21		High		Middle		Low	
22		Cash	Recurring	Cash	Recurring	Cash	Recurring
23	2017-18	\$ (1.9 M)	\$ (2.0 M)	\$ (1.0 M)	\$ (1.1 M)	\$ (0.1 M)	\$ (0.1 M)
24	2018-19	\$ (2.1 M)	\$ (2.1 M)	\$ (1.1 M)	\$ (1.1 M)	\$ (0.2 M)	\$ (0.2 M)
25	2019-20	\$ (2.1 M)	\$ (2.1 M)	\$ (1.1 M)	\$ (1.1 M)	\$ (0.2 M)	\$ (0.2 M)
26	2020-21	\$ (2.2 M)	\$ (2.2 M)	\$ (1.2 M)	\$ (1.2 M)	\$ (0.2 M)	\$ (0.2 M)
27	2021-22	\$ (2.2 M)	\$ (2.2 M)	\$ (1.2 M)	\$ (1.2 M)	\$ (0.2 M)	\$ (0.2 M)
28							
29	Total						
30		High		Middle		Low	
31		Cash	Recurring	Cash	Recurring	Cash	Recurring
32	2017-18	\$ (14.4 M)	\$ (14.9 M)	\$ (9.4 M)	\$ (9.8 M)	\$ (3.4 M)	\$ (3.7 M)
33	2018-19	\$ (15.3 M)	\$ (15.3 M)	\$ (10.0 M)	\$ (10.0 M)	\$ (3.8 M)	\$ (3.8 M)
34	2019-20	\$ (15.7 M)	\$ (15.7 M)	\$ (10.2 M)	\$ (10.2 M)	\$ (3.8 M)	\$ (3.8 M)
35	2020-21	\$ (16.0 M)	\$ (16.0 M)	\$ (10.5 M)	\$ (10.5 M)	\$ (3.9 M)	\$ (3.9 M)
36	2021-22	\$ (16.4 M)	\$ (16.4 M)	\$ (10.8 M)	\$ (10.8 M)	\$ (4.0 M)	\$ (4.0 M)

HB 765 Agricultural Exemptions -  
Fencing and Netting  
Barbed Wire Fencing

	A	B	C	D	E	F
1						
2	<b>acreage</b>	<b>total farm land</b>	<b>Total cattle</b>	<b>Strawberries</b>	<b>Blueberries</b>	
3	2014	9,500,000	5,232,000	11,000	4,300	
4						
5	<b>Area of acre (ft<sup>2</sup>)</b>		43,560			
6	<b>perimeter of acre (ft)</b>		834.84			
7						
8	<b>CPI</b>					
9	2013-14	1.6%				
10	2014-15	0.7%				
11	2015-16	0.5%				
12	2016-17	2.5%				
13	2017-18	2.6%				
14	2018-19	2.3%				
15	2019-20	2.4%				
16	2020-21	2.5%				
17	2021-22	2.5%				
18						
19	<b>Barbed Wired Fencing Impact</b>					
20						
21	<b>Price per Foot for barbed wire fencing (includes posts and gates) grown at CPI</b>					
22		High	Middle	Low		
23	2015-16	\$ 2.3	\$ 1.4	\$ 0.3		
24	2016-17	\$ 2.3	\$ 1.4	\$ 0.3		
25	2017-18	\$ 2.4	\$ 1.5	\$ 0.3		
26	2018-19	\$ 2.4	\$ 1.5	\$ 0.3		
27	2019-20	\$ 2.5	\$ 1.5	\$ 0.3		
28	2020-21	\$ 2.5	\$ 1.6	\$ 0.3		
29	2021-22	\$ 2.6	\$ 1.6	\$ 0.3		
30						

HB 765 Agricultural Exemptions -  
Fencing and Netting  
Barbed Wire Fencing

	A	B	C	D	E	F
31	Rate of Replacement			5%		
32	Rate of repair			10%		
33						
34	Average size of cattle pasture (acres)				100	
35	Percent of Cattle pasture fenced in barbed wire				100%	
36	Perimeter of Average cattle pasture (feet)				8,348.41	
37	Percent of Average Cattle pastures contiguous				25%	
38						
39	Price per Foot for barbed wire fencing (includes posts and gates) grown at CPI					
40		High	Middle	Low		
41	2015-16	\$ 2.3	\$ 1.4	\$ 0.3		
42	2016-17	\$ 2.3	\$ 1.4	\$ 0.3		
43	2017-18	\$ 2.4	\$ 1.5	\$ 0.3		
44	2018-19	\$ 2.4	\$ 1.5	\$ 0.3		
45	2019-20	\$ 2.5	\$ 1.5	\$ 0.3		
46	2020-21	\$ 2.5	\$ 1.6	\$ 0.3		
47	2021-22	\$ 2.6	\$ 1.6	\$ 0.3		
48						
49	Value of Currently installed barbed wire fencing (\$M)					
50		High	Middle	Low		
51	2017-18	\$ 775.2	\$ 482.3	\$ 86.1		
52	2018-19	\$ 793.0	\$ 493.4	\$ 88.1		
53	2019-20	\$ 812.0	\$ 505.3	\$ 90.2		
54	2020-21	\$ 832.3	\$ 517.9	\$ 92.5		
55	2021-22	\$ 853.1	\$ 530.8	\$ 94.8		
56						
57	Rate of Replacement			5%		
58	Rate of repair			10%		
59						
60	Price for Repair and Replacement of Currently installed barbed wire fencing (\$M)					
61		High	Middle	Low		
62	2017-18	\$ 116.3	\$ 72.3	\$ 12.9		
63	2018-19	\$ 118.9	\$ 74.0	\$ 13.2		
64	2019-20	\$ 121.8	\$ 75.8	\$ 13.5		
65	2020-21	\$ 124.8	\$ 77.7	\$ 13.9		
66	2021-22	\$ 128.0	\$ 79.6	\$ 14.2		
67						
68	Sales Tax on Repair and Replacement of Currently installed barbed wire fencing (\$M)					
69						
70		High	Middle	Low		
71	2017-18	\$ 7.0	\$ 4.3	\$ 0.8		
72	2018-19	\$ 7.1	\$ 4.4	\$ 0.8		
73	2019-20	\$ 7.3	\$ 4.5	\$ 0.8		
74	2020-21	\$ 7.5	\$ 4.7	\$ 0.8		
75	2021-22	\$ 7.7	\$ 4.8	\$ 0.9		

HB 765 Agricultural Exemptions -  
Fencing and Netting  
Hog Wire and Mesh Netting

	A	B	C	D	E	F
1						
2	<b>acreage</b>	<b>total farm land</b>	<b>Total cattle</b>	<b>Strawberries</b>	<b>Blueberries</b>	
3	2014	9,500,000	5,232,000	11,000	4,300	
4						
5	<b>Area of acre (ft<sup>2</sup>)</b>		43,560			
6	<b>perimeter of acre (ft)</b>		834.84			
7						
8	<b>Acres of Farmland that could use Hogwire</b>				4,268,000	
9	<b>Acres of Berry crops that could use Nylon netting</b>				15,300	
10						
11	<b>CPI</b>					
12	2013-14	1.6%				
13	2014-15	0.7%				
14	2015-16	1.0%				
15	2016-17	1.3%				
16	2017-18	2.2%				
17	2018-19	2.5%				
18	2019-20	2.4%				
19	2020-21	2.5%				
20	2021-22	2.5%				
21						
22	<b>Hogwire Fencing Impact</b>					
23						
24	<b>Average size of subdivided farmland (acres)</b>				50	
25	<b>Percent of Non-Cattle farmland fenced in hogwire</b>				100%	
26	<b>Perimeter of Average non-cattle fenced area (feet)</b>				5,903	
27	<b>Percent of Average Non-cattle contiguous</b>				10%	
28						
29	<b>Price per Foot for Hogwire fencing grown at CPI</b>					
30		High	Middle	Low		
31	2015-16	\$ 1.4	\$ 1.0	\$ 0.7		
32	2016-17	\$ 1.4	\$ 1.0	\$ 0.7		
33	2017-18	\$ 1.4	\$ 1.1	\$ 0.7		
34	2018-19	\$ 1.5	\$ 1.1	\$ 0.7		
35	2019-20	\$ 1.5	\$ 1.1	\$ 0.7		
36	2020-21	\$ 1.6	\$ 1.1	\$ 0.7		
37	2021-22	\$ 1.6	\$ 1.2	\$ 0.7		

HB 765 Agricultural Exemptions -  
Fencing and Netting  
Hog Wire and Mesh Netting

	A	B	C	D	E	F
38						
39	<b>Value of Currently installed Hogwire fencing (\$M)</b>					
40		High	Middle	Low		
41	2017-18	\$ 657.3	\$ 481.2	\$ 305.2		
42	2018-19	\$ 673.4	\$ 493.0	\$ 312.7		
43	2019-20	\$ 689.6	\$ 504.9	\$ 320.2		
44	2020-21	\$ 706.5	\$ 517.2	\$ 328.0		
45	2021-22	\$ 723.8	\$ 529.9	\$ 336.0		
46						
47	Rate of Replacement			5%		
48	Rate of repair			10%		
49						
50	<b>Price for Repair and Replacement of Currently installed Hogwire fencing (\$M)</b>					
51		High	Middle	Low		
52	2017-18	\$ 98.6	\$ 72.2	\$ 45.8		
53	2018-19	\$ 101.0	\$ 74.0	\$ 46.9		
54	2019-20	\$ 103.4	\$ 75.7	\$ 48.0		
55	2020-21	\$ 106.0	\$ 77.6	\$ 49.2		
56	2021-22	\$ 108.6	\$ 79.5	\$ 50.4		
57						
58	<b>Sales Tax on Repair and Replacement of Currently installed Hogwire fencing (\$M)</b>					
59						
60		High	Middle	Low		
61	2017-18	\$ 5.9	\$ 4.3	\$ 2.7		
62	2018-19	\$ 6.1	\$ 4.4	\$ 2.8		
63	2019-20	\$ 6.2	\$ 4.5	\$ 2.9		
64	2020-21	\$ 6.4	\$ 4.7	\$ 3.0		
65	2021-22	\$ 6.5	\$ 4.8	\$ 3.0		
66						

HB 765 Agricultural Exemptions -  
Fencing and Netting  
Hog Wire and Mesh Netting

	A	B	C	D	E	F
67	<b>Nylon Netting Impact</b>					
68	<b>Percent of Berry Acreage using Netting</b>				80%	
69						
70	<b>Price per Ft<sup>2</sup> for Netting Grown at CPI</b>					
71		High	Middle	Low		
72	2015-16	\$ 0.4	\$ 0.2	\$ 0.030		
73	2016-17	\$ 0.4	\$ 0.2	\$ 0.030		
74	2017-18	\$ 0.4	\$ 0.2	\$ 0.031		
75	2018-19	\$ 0.4	\$ 0.2	\$ 0.032		
76	2019-20	\$ 0.4	\$ 0.2	\$ 0.033		
77	2020-21	\$ 0.5	\$ 0.2	\$ 0.033		
78	2021-22	\$ 0.5	\$ 0.3	\$ 0.034		
79						
80	<b>Value of Currently installed Netting (\$M)</b>					
81		High	Middle	Low		
82	2017-18	\$ 226.3	\$ 121.4	\$ 16.6		
83	2018-19	\$ 231.9	\$ 124.4	\$ 17.0		
84	2019-20	\$ 237.4	\$ 127.4	\$ 17.4		
85	2020-21	\$ 243.2	\$ 130.5	\$ 17.8		
86	2021-22	\$ 249.2	\$ 133.7	\$ 18.2		
87						
88	<b>Rate of Replacement</b>			10%		
89	<b>Rate of repair</b>			5%		
90						
91	<b>Price for Repair and Replacement of Currently installed Netting (\$M)</b>					
92		High	Middle	Low		
93	2017-18	\$ 33.9	\$ 18.2	\$ 2.5		
94	2018-19	\$ 34.8	\$ 18.7	\$ 2.5		
95	2019-20	\$ 35.6	\$ 19.1	\$ 2.6		
96	2020-21	\$ 36.5	\$ 19.6	\$ 2.7		
97	2021-22	\$ 37.4	\$ 20.1	\$ 2.7		
98						
99	<b>Sales Tax on Repair and Replacement of Currently installed netting (\$M)</b>					
100						
101		High	Middle	Low		
102	2017-18	\$ 2.0	\$ 1.1	\$ 0.1		
103	2018-19	\$ 2.1	\$ 1.1	\$ 0.2		
104	2019-20	\$ 2.1	\$ 1.1	\$ 0.2		
105	2020-21	\$ 2.2	\$ 1.2	\$ 0.2		
106	2021-22	\$ 2.2	\$ 1.2	\$ 0.2		

## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Agricultural Exemptions – Liquefied or Compressed Oxygen

**Bill Number(s):** HB765

☐ **Entire Bill**

☒ **Partial Bill:** Section 1. Liquefied or Compressed Oxygen for Aquaculture

**Sponsor(s):** N/A

**Month/Year Impact Begins:** July 1, 2017 with one month lag to collections

**Date of Analysis:** February 24, 2017

### Section 1: Narrative

**a. Current Law:** 212.08 (5) (a) F.S., exempts certain items in agricultural use from sales tax.

**b. Proposed Change:** HB765 adds: compressed or liquefied oxygen used in aquaculture production;

### Section 2: Description of Data and Sources

2014 & 2015 Annual sales data for NAICS code 325120 – Industrial Gas Manufacturing

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

The primary use of oxygen in aquaculture is to provide adequate dissolved oxygen to crowded breeding and growing tanks for edible fish. The primary suppliers of oxygen are classified as industrial gas manufacturers in the annual sales files. These manufacturers supply a wide variety of other gases to many different industries. Flat growth was assumed due to the relatively small size and volatile nature of the number aquaculture operations. Overall the number of operations appears to be declining, but the total number of operations varies from year to year.

For the low it is assumed that 1% of the sales tax collected in NAICS code 325120 comes from sales of oxygen to aquaculture operations. The high assumes 10% of sales and the middle is an average of the high and the low.

There is a one month lag to collections, and the first-year cash is equal to eleven months of the recurring.

### Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	\$(0.24 M)	\$(0.26 M)	\$(0.13 M)	\$(0.14 M)	\$(0.02 M)	\$(0.03 M)
2018-19	\$(0.26 M)	\$(0.26 M)	\$(0.14 M)	\$(0.14 M)	\$(0.03 M)	\$(0.03 M)
2019-20	\$(0.26 M)	\$(0.26 M)	\$(0.14 M)	\$(0.14 M)	\$(0.03 M)	\$(0.03 M)
2020-21	\$(0.26 M)	\$(0.26 M)	\$(0.14 M)	\$(0.14 M)	\$(0.03 M)	\$(0.03 M)
2021-22	\$(0.26 M)	\$(0.26 M)	\$(0.14 M)	\$(0.14 M)	\$(0.03 M)	\$(0.03 M)

### List of affected Trust Funds:

Sales and Use Tax Group

### Section 5: Consensus Estimate (Adopted: 02/24/17): The Conference adopted the low estimate.

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

HB 765 Agricultural Exemptions -  
Compressed or Liquefied Oxygen

	A	B	C	D	E	F	G
1							
2	<b>NAICS code 325120 Industrial Gas Manufacturing</b>						
3							
4		2014	2015	2014 to 2015 growth			
5	Sales tax Collections	\$ 2,276,577	\$ 2,575,074	13%			
6							
7		Growth rate					
8	2015	0%					
9	2016	0%					
10	2017	0%					
11	2018	0%					
12	2019	0%					
13	2020	0%					
14	2021	0%					
15	2021	0%					
16							
17	<b>Percent of sales made to Qualifying Aquaculture</b>						
18		High	Middle	Low			
19		10.0%	5.5%	1.0%			
20	2015	\$ 257,507	\$ 141,629	\$ 25,751			
21	2016	\$ 257,507	\$ 141,629	\$ 25,751			
22	2017	\$ 257,507	\$ 141,629	\$ 25,751			
23	2018	\$ 257,507	\$ 141,629	\$ 25,751			
24	2019	\$ 257,507	\$ 141,629	\$ 25,751			
25	2020	\$ 257,507	\$ 141,629	\$ 25,751			
26	2021	\$ 257,507	\$ 141,629	\$ 25,751			
27	2022	\$ 257,507	\$ 141,629	\$ 25,751			
28							
29		High		Middle		Low	
30		Cash	Recurring	Cash	Recurring	Cash	Recurring
31	2017-18	\$ (0.24 M)	\$ (0.26 M)	\$ (0.13 M)	\$ (0.14 M)	\$ (0.02 M)	\$ (0.03 M)
32	2018-19	\$ (0.26 M)	\$ (0.26 M)	\$ (0.14 M)	\$ (0.14 M)	\$ (0.03 M)	\$ (0.03 M)
33	2019-20	\$ (0.26 M)	\$ (0.26 M)	\$ (0.14 M)	\$ (0.14 M)	\$ (0.03 M)	\$ (0.03 M)
34	2020-21	\$ (0.26 M)	\$ (0.26 M)	\$ (0.14 M)	\$ (0.14 M)	\$ (0.03 M)	\$ (0.03 M)
35	2021-22	\$ (0.26 M)	\$ (0.26 M)	\$ (0.14 M)	\$ (0.14 M)	\$ (0.03 M)	\$ (0.03 M)



**NAICS code detail for 325120**

Acetylene manufacturing  
Argon manufacturing  
Carbon dioxide manufacturing  
Chlorodifluoromethane manufacturing  
Chlorofluorocarbon gases manufacturing  
Compressed and liquefied industrial gas manufacturing  
Dichlorodifluoromethane manufacturing  
Dry ice (i.e., solid carbon dioxide) manufacturing  
Fluorinated hydrocarbon gases manufacturing  
Fluorocarbon gases manufacturing  
Gases, industrial (i.e., compressed, liquefied, solid), manufacturing  
Helium manufacturing  
Helium recovery from natural gas  
Hydrogen manufacturing  
Ice, dry, manufacturing  
Industrial gases manufacturing  
Liquid air manufacturing  
Monochlorodifluoromethane manufacturing  
Neon manufacturing  
Nitrogen manufacturing  
Nitrous oxide manufacturing  
Oxygen manufacturing

## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales & Use Tax

**Issue:** Hernando County Hometown Heroes Pilot Program

**Bill Number(s):** Proposed Amendment/HB 459

☒ **Entire Bill**

☐ **Partial Bill**

**Sponsor(s):** Rep. Ingolia

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

**Date of Analysis:** 2/22/2017

### Section 1: Narrative

- a. Current Law:** Currently there is no program authorizing the transfer of previously paid sales and use taxes by certain dealers to certain nonprofit agencies.
- b. Proposed Change:** Creates a pilot program in Hernando County authorizing the transfer of sales and use tax previously paid by certain dealers to certain qualified nonprofit agencies, where dealer is defined as any person who is registered with the department under s. 212.18 to collect or remit state sales and use taxes, and a qualified nonprofit agency is defined as a corporation of which no part of the income or profit is distributable to its members, directors, or officers, except as otherwise provided under chapter 617, that is physically located in Hernando County, that has provided services in Hernando County for three consecutive years or more, that has filed as a corporation not for profit under chapter 617 for three consecutive years or more, and that has audited financial records for three years or more.

A single dealer may not request the transfer of less than \$2,500 or more than \$30,000 of state sales and use taxes previously remitted in a given fiscal year, and the total amount of states sales and use tax transferred to qualified nonprofit agencies may not exceed \$300,000 during any fiscal year.

### Section 2: Description of Data and Sources

Florida Department of Revenue, Florida 2015 Calendar Year Sales Tax File

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

In the 2015 Calendar Year, Hernando County had 560 locations with sales tax remittances of \$30,000 or more and an additional 1,147 locations with sales tax remittances between \$2,500 and \$30,000. For the low estimate, it was assumed that participation will start at \$100,000 and increase by \$100,000 each year until it reaches the cap of \$300,000 in 2019-20. For the high it was assumed that there would be enough participation to reach the cap in the first year and in every subsequent year in the forecast period.

### Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(\$300,000)	(\$300,000)			(\$100,000)	(\$300,000)
2018-19	(\$300,000)	(\$300,000)			(\$200,000)	(\$300,000)
2019-20	(\$300,000)	(\$300,000)			(\$300,000)	(\$300,000)
2020-21	(\$300,000)	(\$300,000)			(\$300,000)	(\$300,000)
2021-22	(\$300,000)	(\$300,000)			(\$300,000)	(\$300,000)

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

### Section 5: Consensus Estimate (Adopted: 02/24/2017): The Conference adopted the high estimate.

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

# REVENUE ESTIMATING CONFERENCE

**Tax:** Sales & Use Tax

**Issue:** Hernando County Hometown Heroes Pilot Program

**Bill Number(s):** Proposed Amendment/HB 459

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

Proposed Amendment- HB 459  
Hometown Time Heroes Pilot Program

	A	B	C	D	E	F	G	H
1	<b>Locations with &gt; \$30,000 in sales tax remittances</b>							
2		Count	Sum	Mean				
3	Total Tax Collected	560	\$89,492,196.25	\$159,807.49				
4								
5	<b>Locations with \$2,500-\$30,000 in sales tax remittances</b>							
6		Count	Sum	Mean				
7	Total Tax Collected	1147	\$11,214,345.42	\$9,777.11				
8								
9								
10	<b>Impact</b>							
11		High		Middle		Low		
12		Cash	Recurring	Cash	Recurring	Cash	Recurring	
13	2017-18	(\$300,000)	(\$300,000)			(\$100,000)	(\$300,000)	
14	2018-19	(\$300,000)	(\$300,000)			(\$200,000)	(\$300,000)	
15	2019-20	(\$300,000)	(\$300,000)			(\$300,000)	(\$300,000)	
16	2020-21	(\$300,000)	(\$300,000)			(\$300,000)	(\$300,000)	
17	2021-22	(\$300,000)	(\$300,000)			(\$300,000)	(\$300,000)	
18								
19								
20								

## REVENUE ESTIMATING CONFERENCE

**Tax:** Tobacco Taxes

**Issue:** Moffitt Center Distribution

**Bill Number(s):** HB651/SB662

☐ **Entire Bill**

☒ **Partial Bill:** Section 1

**Sponsor(s):** Grant, J./Young

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

**Date of Analysis:** February 23, 2017

### Section 1: Narrative

- a. Current Law:** Beginning July 1, 2014, and continuing through June 30, 2033, the distribution to the H. Lee Moffitt Cancer Center is 4.04% of net cigarette tax collections each fiscal year, or 4.04% of net cigarette tax collections in Fiscal Year 2001-02, whichever is greater. For this purpose, net cigarette tax collections are defined as the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which shall be deposited into the Alcohol Beverage and Tobacco Trust Fund. Because cigarette tax collections today are substantially lower than they were in Fiscal Year 2001-02, the Moffitt distribution is currently forecasted to be a flat \$15.6 million each fiscal year, which is equal to the amount it would have been in Fiscal Year 2001-02. After all distributions from the cigarette tax are made, the remainder goes to General Revenue.
- b. Proposed Change:** Beginning July 1, 2017, and continuing through June 30, 2053, the bill increases the portion of net cigarette taxes distributed to the Moffitt Cancer Center from 4.04% to 6.13%. The provisions relating to the lookback to Fiscal Year 2001-02 remain the same. The result is an \$8.1 million increase in the forecasted Moffitt distribution from \$15.6 million to \$23.7 million each fiscal year. This will also result in an \$8.1 million decrease to General Revenue each fiscal year.

### Section 2: Description of Data and Sources

February 2017 Tobacco Tax and Surcharge Revenue Estimating Conference

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

The cigarette tax forecast and the impact estimate assume that cigarette tax collections remain below Fiscal Year 2001-02 levels, resulting in a flat distribution to the Moffitt Center of \$23.7 million.

### Section 4: Proposed Fiscal Impact

	Moffitt Center (Private)		General Revenue	
	Cash	Recurring	Cash	Recurring
2017-18	8.1m	8.1m	(8.1m)	(8.1m)
2018-19	8.1m	8.1m	(8.1m)	(8.1m)
2019-20	8.1m	8.1m	(8.1m)	(8.1m)
2020-21	8.1m	8.1m	(8.1m)	(8.1m)
2021-22	8.1m	8.1m	(8.1m)	(8.1m)

#### List of affected Trust Funds:

Cigarette Tax Collection Trust Fund

### Section 5: Consensus Estimate (Adopted: 02/24/2017): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(8.1)	(8.1)	8.1	8.1	0.0	0.0	0.0	0.0
2018-19	(8.1)	(8.1)	8.1	8.1	0.0	0.0	0.0	0.0
2019-20	(8.1)	(8.1)	8.1	8.1	0.0	0.0	0.0	0.0
2020-21	(8.1)	(8.1)	8.1	8.1	0.0	0.0	0.0	0.0
2021-22	(8.1)	(8.1)	8.1	8.1	0.0	0.0	0.0	0.0

February 2017 Forecast

	Cigarette Tax	Refunds	Net Tax	GR Service Charge	AB&T Trust Fund	County Rev Sharing	PMATF	Moffitt Center	Biomedical Research TF	General Revenue
2017-18	268.2	0.3	267.9	21.4	2.4	7.1	71.5	15.6	2.4	147.4
2018-19	264.5	0.3	264.2	21.1	2.4	7.0	70.5	15.6	2.4	145.2
2019-20	260.6	0.3	260.3	20.8	2.3	6.9	69.5	15.6	2.4	142.7
2020-21	256.7	0.3	256.4	20.5	2.3	6.8	68.4	15.6	2.3	140.4
2021-22	252.8	0.3	252.5	20.2	2.3	6.7	67.4	15.6	2.3	138.0

Distributions with Change

	Cigarette Tax	Refunds	Net Tax	GR Service Charge	AB&T Trust Fund	County Rev Sharing	PMATF	Moffitt Center	Biomedical Research TF	General Revenue
2017-18	268.2	0.3	267.9	21.4	2.4	7.1	71.5	23.7	2.4	139.3
2018-19	264.5	0.3	264.2	21.1	2.4	7.0	70.5	23.7	2.4	137.1
2019-20	260.6	0.3	260.3	20.8	2.3	6.9	69.5	23.7	2.4	134.7
2020-21	256.7	0.3	256.4	20.5	2.3	6.8	68.4	23.7	2.3	132.3
2021-22	252.8	0.3	252.5	20.2	2.3	6.7	67.4	23.7	2.3	129.9

Impact of Change

	Cigarette Tax	Refunds	Net Tax	GR Service Charge	AB&T Trust Fund	County Rev Sharing	PMATF	Moffitt Center	Biomedical Research TF	General Revenue
2017-18								8.1		(8.1)
2018-19								8.1		(8.1)
2019-20								8.1		(8.1)
2020-21								8.1		(8.1)
2021-22								8.1		(8.1)