

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Assisted Living Facilities

Bill Number(s): Proposed Language

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): N/A

Month/Year Impact Begins: Applies retroactively to January 1, 2017, first impacting levies in 2017-18

Date of Analysis: 3/29/2017

Section 1: Narrative

a. Current Law: Section 196.1975 reads (in part): 196.1975 Exemption for property used by nonprofit homes for the aged.— Nonprofit homes for the aged are exempt to the extent that they meet the following criteria:

- (1) The applicant must be a corporation not for profit pursuant to chapter 617 or a Florida limited partnership, the sole general partner of which is a corporation not for profit pursuant to chapter 617, and the corporation not for profit must have been exempt as of January 1 of the year for which exemption from ad valorem property taxes is requested from federal income taxation by having qualified as an exempt charitable organization under the provisions of s. 501(c)(3) of the Internal Revenue Code of 1954 or of the corresponding section of a subsequently enacted federal revenue act.
- (2) A facility will not qualify as a “home for the aged” unless at least 75 percent of the occupants are over the age of 62 years or totally and permanently disabled. For homes for the aged which are exempt from paying income taxes to the United States as specified in subsection (1), licensing by the Agency for Health Care Administration is required for ad valorem tax exemption hereunder only if the home:
 - (a) Furnishes medical facilities or nursing services to its residents, or
 - (b) Qualifies as an assisted living facility under chapter 429.
- (3) Those portions of the home for the aged which are devoted exclusively to the conduct of religious services or the rendering of nursing or medical services are exempt from ad valorem taxation.
- (4)(a) After removing the assessed value exempted in subsection (3), units or apartments in homes for the aged shall be exempt only to the extent that residency in the existing unit or apartment of the applicant home is reserved for or restricted to or the unit or apartment is occupied by persons who have resided in the applicant home and in good faith made this state their permanent residence as of January 1 of the year in which exemption is claimed and who also meet the requirements set forth in one of the following subparagraphs:
 1. Persons who have gross incomes of not more than \$7,200 per year and who are 62 years of age or older.
 2. Couples, one of whom must be 62 years of age or older, having a combined gross income of not more than \$8,000 per year, or the surviving spouse thereof, who lived with the deceased at the time of the deceased’s death in a home for the aged.
 3. Persons who are totally and permanently disabled and who have gross incomes of not more than \$7,200 per year.
 4. Couples, one or both of whom are totally and permanently disabled, having a combined gross income of not more than \$8,000 per year, or the surviving spouse thereof, who lived with the deceased at the time of the deceased’s death in a home for the aged.

However, the income limitations do not apply to totally and permanently disabled veterans, provided they meet the requirements of s. [196.081](#).

(b) The maximum income limitations permitted in this subsection shall be adjusted, effective January 1, 1977, and on each succeeding year, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that. The index is the average of the monthly consumer price index figures for the stated 12-month period, relative to the United States as a whole, issued by the United States Department of Labor.

(5) Nonprofit housing projects that are financed by a mortgage loan made or insured by the United States Department of Housing and Urban Development under s. 202, s. 202 with a s. 8 subsidy, s. 221(d)(3) or (4), or s. 236 of the National Housing Act, as amended, and that are subject to the income limitations established by that department are exempt from ad valorem taxation.

(6) For the purposes of this section, gross income includes social security benefits payable to the person or couple or assigned to an organization designated specifically for the support or benefit of that person or couple.

(7) It is declared to be the intent of the Legislature that subsection (3) implements the ad valorem tax exemption authorized in the third sentence of s. 3(a), Art. VII, State Constitution, and the remaining subsections implement s. 6(c), Art. VII, State Constitution, for purposes of granting such exemption to homes for the aged.

(8) Physical occupancy on January 1 is not required in those instances in which a home restricts occupancy to persons meeting the income requirements specified in this section. Those portions of a property failing to meet those requirements shall qualify for an alternative exemption as provided in subsection (9). In a home in which at least 25 percent of the units or apartments of the home

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are restricted to or occupied by persons meeting the income requirements specified in this section, the common areas of that home are exempt from taxation.

(9)(a) Each unit or apartment of a home for the aged not exempted in subsection (3) or subsection (4), which is operated by a not for profit corporation and is owned by such corporation or leased by such corporation from a health facilities authority pursuant to part III of chapter 154 or an industrial development authority pursuant to part III of chapter 159, and which property is used by such home for the aged for the purposes for which it was organized, is exempt from all ad valorem taxation, except for assessments for special benefits, to the extent of \$25,000 of assessed valuation of such property for each apartment or unit:

1. Which is used by such home for the aged for the purposes for which it was organized; and
2. Which is occupied, on January 1 of the year in which exemption from ad valorem property taxation is requested, by a person who resides therein and in good faith makes the same his or her permanent home.

(b) Each corporation applying for an exemption under paragraph (a) of this subsection or paragraph (4)(a) must file with the annual application for exemption an affidavit from each person who occupies a unit or apartment for which an exemption under either of those paragraphs is claimed stating that the person resides therein and in good faith makes that unit or apartment his or her permanent residence.

b. Proposed Change: Amends Section 196.197 to add assisted living facilities licensed under part I of chapter 429 to the property that is exempt if they meet the following criteria(1) The applicant must be a Florida corporation not for profit that has been exempt as of January 1 of the year for which exemption from ad valorem property taxes is requested from federal income taxation by having qualified as an exempt organization under the provisions of s. 501(c)(3) of the Internal Revenue Code of 1954 or of the corresponding section of a subsequently enacted federal revenue act.

(2) In determining the extent of exemption to be granted to institutions licensed as hospitals, nursing homes, and homes for special services, portions of the property leased as parking lots or garages operated by private enterprise shall not be deemed to be serving an exempt purpose and shall not be exempt from taxation. Property or facilities which are leased to a nonprofit corporation which provides direct medical services to patients in a nonprofit or public hospital and qualifies under s. 196.196 of this chapter are excluded and shall be exempt from taxation.

Section 2: Description of Data and Sources

Licensed Assisted Living Facilities – Agency for Health Care Administration

Data from Miami-Dade, Broward, Duval and Lee counties

Section 3: Methodology (Include Assumptions and Attach Details)

Obtained a list of the licensed Assisted Living Facilities from AHCA. A field of the data identified if the licensed entity was not-for-profit or for profit. Assumed those designated as not-for-profit would be eligible for the proposed exemption. Assumed those identified as for profit would not be eligible. Used parcel level data provided by Broward, Duval and Lee county to calculate a percentage of totally exempt parcels and average taxable value per bed for the facilities identified as taxable. Used the calculated per bed total to generate an average taxable value per bed. In developing this average the analyst excluded a clear outlier value. Multiplied the total number of beds by the calculated percentage of totally exempt parcels. Multiplied the average taxable value per bed by the assumed number of taxable parcels. Added back the value of the outlier less the number of beds for that facility multiplied by the average taxable value per bed. This estimate was used for the low.

For the high, the analyst used this average taxable value per bed to estimate Miami-Dade impact by multiplying the total number of beds in Miami-Dade by the non-exempt percentage and the average taxable value per bed. This calculated amount was then compared to an estimate of the impact provided by Miami-Dade County. The ratio of the calculated exemption to the provided estimate was measured. This ratio (1.6) was multiplied by the low estimate to arrive at the high estimate. The middle estimate is the average of the middle and the high. Non-residential growth rates from the March 7 Ad Valorem Assessment Estimating Conference were applied to simulate growth.

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Section 4: Proposed Fiscal Impact

School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(\$3.3 M)	(\$3.3 M)	(\$2.7 M)	(\$2.7 M)	(\$2.1 M)	(\$2.1 M)
2018-19	(\$3.5 M)	(\$3.5 M)	(\$2.8 M)	(\$2.8 M)	(\$2.2 M)	(\$2.2 M)
2019-20	(\$3.6 M)	(\$3.6 M)	(\$3.0 M)	(\$3.0 M)	(\$2.3 M)	(\$2.3 M)
2020-21	(\$3.8 M)	(\$3.8 M)	(\$3.1 M)	(\$3.1 M)	(\$2.4 M)	(\$2.4 M)
2021-22	(\$3.9 M)	(\$3.9 M)	(\$3.2 M)	(\$3.2 M)	(\$2.5 M)	(\$2.5 M)

Non-School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(\$5.2 M)	(\$5.2 M)	(\$4.2 M)	(\$4.2 M)	(\$3.2 M)	(\$3.2 M)
2018-19	(\$5.4 M)	(\$5.4 M)	(\$4.2 M)	(\$4.2 M)	(\$3.4 M)	(\$3.4 M)
2019-20	(\$5.7 M)	(\$5.7 M)	(\$4.2 M)	(\$4.2 M)	(\$3.5 M)	(\$3.5 M)
2020-21	(\$5.9 M)	(\$5.9 M)	(\$4.2 M)	(\$4.2 M)	(\$3.7 M)	(\$3.7 M)
2021-22	(\$6.1 M)	(\$6.1 M)	(\$4.2 M)	(\$4.2 M)	(\$3.8 M)	(\$3.8 M)

List of affected Trust Funds: Ad Valorem Group

Section 5: Consensus Estimate (Adopted: 03/31/2017): 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	(6.9)	(6.9)	(6.9)	(6.9)
2018-19	0.0	0.0	0.0	0.0	(7.0)	(7.0)	(7.0)	(7.0)
2019-20	0.0	0.0	0.0	0.0	(7.2)	(7.2)	(7.2)	(7.2)
2020-21	0.0	0.0	0.0	0.0	(7.3)	(7.3)	(7.3)	(7.3)
2021-22	0.0	0.0	0.0	0.0	(7.4)	(7.4)	(7.4)	(7.4)

	A	B	C	D	E	F	G	H	I	J	K
1	Facility Type	Name	Street County	Owner	Licensed Beds	Profit Status	Just value	School TV	NonSchool TV	Per bed School TV	Per Bed NonSchool TV
2	ALF	CLOISTERS OF DELAND THE	Volusia	CLOISTERS RHF HOUSING LLC (THE)	220	Not-For-Profit					
3	ALF	EPWORTH VILLAGE RETIREMENT COMMUNITY	Miami-Dade	ALDERGATE RETIRMENT INC	200	Not-For-Profit					
4	ALF	BISHOP'S GLEN RETIREMENT CENTER	Volusia	HOLLY HILL RHF HOUSING INC	189	Not-For-Profit					
5	ALF	HOMESTEAD VILLAGE RETIREMENT COMMUNITY	Escambia	COMMUNITY SENIOR LIFE	180	Not-For-Profit					
6	ALF	JOHN KNOX VILLAGE OF TAMPA BAY	Hillsborough	JOHN KNOX VILLAGE OF TAMPA BAY INC.	175	Not-For-Profit					
7	ALF	GRAND VILLA OF DELRAY EAST	Palm Beach	GVDB OPERATIONS LLC	170	Not-For-Profit					
8	ALF	ARBOR AT SHELL POINT (THE)	Lee	THE CHRISTIAN AND MISSIONARY ALLIANCE FOUND. INC. D/B/A SHELL P	160	Not-For-Profit		\$3,425,136	\$3,425,136	\$21,407	\$21,407
9	ALF	ROBERT H. JENKINS JR. VETERANS DOMICILIARY HOME OF FLORIDA	Columbia	VETERANS' DOMICILIARY HOME OF FL DEPT. OF VET. AFF	150	Not-For-Profit					
10	ALF	WESTCHESTER OF SUNRISE	Broward	ISLF WESTCHESTER OF SUNRISE LLC	150	Not-For-Profit	\$13,176,660	\$13,176,660	\$13,176,660	\$87,844	\$87,844
11	ALF	PALMVIEW AT GULF COAST VILLAGE	Lee	GULF CARE INC.	141	Not-For-Profit		\$0	\$0	\$0	
12	ALF	NORTH FLORIDA RETIREMENT VILLAGE	Alachua	NORTH FLORIDA RETIREMENT VILLAGE INC.	140	Not-For-Profit					
13	ALF	TITUSVILLE TOWERS ALF	Brevard	TITUSVILLE HOUSING AUTHORITY	138	Not-For-Profit					
14	ALF	FLORIDA PRESBYTERIAN HOMES INC.	Polk	FLORIDA PRESBYTERIAN HOMES INC	136	Not-For-Profit					
15	ALF	HAZEL CYPEN TOWER	Miami-Dade	MIAMI JEWISH HEALTH SYSTEMS INC.	132	Not-For-Profit					
16	ALF	KING'S CROWN-SHELL POINT VILLAGE	Lee	THE CHRISTIAN AND MISSIONARY ALLIANCE FOUND. INC. D/B/A SHELL P	130	Not-For-Profit		\$3,660,951	\$3,660,951	\$28,161	\$28,161
17	ALF	SPRINGS AT SHELL POINT RETIREMENT COMMUNITY THE	Lee	THE CHRISTIAN AND MISSIONARY ALLIANCE FOUND. INC. D/B/A SHELL P	130	Not-For-Profit		\$4,961,170	\$4,961,170	\$38,163	\$38,163
18	ALF	MEASE ASSISTED LIVING	Pinellas	MEASE MANOR INC	122	Not-For-Profit					
19	ALF	EAST RIDGE RETIREMENT VILLAGE INC	Miami-Dade	EAST RIDGE RETIREMENT VILLAGE INC.	121	Not-For-Profit					\$0
20	ALF	WESTCHESTER OF WINTER PARK	Orange	ISLF REGENTS PARK WINTER PARK LLC	121	Not-For-Profit					
21	ALF	INN AT UNIVERSITY VILLAGE (THE)	Hillsborough	TALF INC.	120	Not-For-Profit					
22	ALF	FINNISH-AMERICAN VILLAGE	Palm Beach	FINNISH AMERICAN REST HOME INC.	120	Not-For-Profit					
23	ALF	LOVING CARE OF ST PETERSBURG INC	Pinellas	LOVING CARE OF ST PETERSBURG	120	Not-For-Profit					
24	ALF	WESTMINSTER TOWERS & SHORES OF BRADENTON	Manatee	PRESBYTERIAN RETIREMENT COMMUNITIES INC.	117	Not-For-Profit					
25	ALF	TAMPA LIVING CARE	Hillsborough	SUNRISE SENIOR VILLAGE ASSISTED LIVING INC.	116	Not-For-Profit					
26	ALF	MAGNOLIA GARDENS	Pinellas	PALM LAKE VILLAGE HOUSING CORPORATION	110	Not-For-Profit					
27	ALF	ORLANDO LUTHERAN TOWERS	Orange	ORLANDO LUTHERAN TOWERS INC.	109	Not-For-Profit					
28	ALF	SUNSHINE CHRISTIAN HOMES INC.	Pasco	SUNSHINE CHRISTIAN HOMES INC.	108	Not-For-Profit					
29	ALF	FANNIE E. TAYLOR HOME FOR THE AGED-TAYLOR MANOR INC.	Duval	FANNIE E. TAYLOR HOME FOR THE AGED-MANOR INC.	105	Not-For-Profit		\$0			
30	ALF	WESTMINSTER SHORES INC.	Pinellas	WESTMINSTER SHORES INC.	103	Not-For-Profit					
31	ALF	MASONIC HOME OF FLORIDA	Pinellas	MOST WORSHIPFUL GRAND LODGE OF FREE & ACCEPTED MASONS OF FLORIDA	102	Not-For-Profit					
32	ALF	DEERWOOD PLACE	Duval	ISLF DEERWOOD PLACE JACKSONVILLE LLC	102	Not-For-Profit		\$4,451,654	\$4,451,654	\$43,644	\$43,644
33	ALF	TAYLOR HOME	Duval	FANNIE E. TAYLOR HOME FOR THE AGED INC.	102	Not-For-Profit		\$0			
34	ALF	MIAMI-DADE COUNTY	Miami-Dade	MIAMI-DADE COUNTY	101	Not-For-Profit					
35	ALF	BARTRAM LAKES ASSISTED LIVING	Duval	BROOKS SKILLED NURSING FACILITY A INC	100	Not-For-Profit		\$11,021,599	\$11,021,599	\$110,216	\$110,216
36	ALF	BRIDGEWATER AT WATERMAN VILLAGE (THE)	Lake	WATERMAN COMMUNITIES INC.	100	Not-For-Profit					
37	ALF	FLEET LANDING	Duval	NAVAL CONTINUING CARE RETIREMENT FOUNDATION INC	100	Not-For-Profit		\$3,285,805	\$3,285,805	\$32,858	
38	ALF	MATHISON RETIREMENT COMMUNITY INC	Bay	MATHISON RETIREMENT COMMUNITY INC	100	Not-For-Profit					
39	ALF	VILLAGE ON THE ISLE	Sarasota	SOUTHWEST FLORIDA RETIREMENT CENTER. INC.	100	Not-For-Profit					
40	ALF	WESTMINSTER OAKS	Leon	PRESBYTERIAN RETIREMENT COMMUNITIES INC.	100	Not-For-Profit					
41	ALF	INN OF CYPRESS COVE AT HEALTH PARK	Lee	CYPRESS COVE AT HEALTHPARK FLORIDA INC.	99	Not-For-Profit		\$2,253,212	\$2,253,212	\$22,760	\$22,760
42	ALF	VICK STREET MANOR	Charlotte	FAMILY EXTENDED CARE OF PUNTA GORDA INC	98	Not-For-Profit					
43	ALF	CENTURY OAKS SENIOR LIVING	Brevard	FAMILY EXTENDED CARE OF MELBOURNE INC.	95	Not-For-Profit					
44	ALF	WEINBERG VILLAGE	Hillsborough	THE TAMPA JCC/FEDERATION INC	95	Not-For-Profit					
45	ALF	SOLARIS SENIOR LIVING MERRITT ISLAND	Brevard	SOLARIS SENIOR LIVING OF MERRITT ISLAND LLC.	95	Not-For-Profit					
46	ALF	INN ON THE POND	Pinellas	MENORAH MANOR SENIOR LIVING LLC	93	Not-For-Profit					
47	ALF	ST JOSEPH RESIDENCE INC.	Broward	ST JOSEPH RESIDENCE INC.	90	Not-For-Profit	\$10,836,440	\$0	\$0	\$0	
48	ALF	ST MARK VILLAGE INC	Pinellas	ST MARK VILLAGE INC.	88	Not-For-Profit					
49	ALF	INDIGO PALMS	Volusia	INDIGO PALMS LLC	84	Not-For-Profit					
50	ALF	THE ARLINGTON OF NAPLES INC	Collier	THE ARLINGTON OF NAPLES INC	82	Not-For-Profit					

	A	B	C	D	E	F	G	H	I	J	K
1	Facility Type	Name	Street County	Owner	Licensed Beds	Profit Status	Just value	School TV	NonSchool TV	Per bed School TV	Per Bed NonSchool TV
51	ALF	NATIONAL CHURCH RESIDENCES OF BRADENTON FL INC	Manatee	NATIONAL CHURCH OF BRADENTON FLORIDA INC	80	Not-For-Profit					
52	ALF	OAK HAMMOCK AT THE UNIVERSITY OF FLORIDA	Alachua	OAK HAMMOCK AT THE UNIV. OF FL. Inc	80	Not-For-Profit					
53	ALF	ORCHID TERRACE	Collier	THE MOORINGS INCORPORATED	80	Not-For-Profit					
54	ALF	PALM TERRACE ASSISTED LIVING FACILITY & ADULT DAYCARE CENTER	Hillsborough	TAMPA HOUSING AUTHORITY	79	Not-For-Profit					
55	ALF	WESTMINSTER MANOR OF BRADENTON	Manatee	PRESBYTERIAN RETIREMENT COMMUNITIES INC.	79	Not-For-Profit					
56	ALF	LISENBY ON LAKE CAROLINE	Bay	LISENBY LLLP	78	Not-For-Profit					
57	ALF	RENAISSANCE AT THE TERRACES	Lee	BONITA SPRINGS RETIREMENT VILLAGE INC.	78	Not-For-Profit		\$0			
58	ALF	GULF COAST VILLAGE ASSISTED LIVING	Lee	GULF CARE INC.	75	Not-For-Profit		\$965,240	\$965,240	\$12,870	\$12,870
59	ALF	ST MARK ASSISTED LIVING CENTER	Pinellas	ST MARK VILLAGE INC.	75	Not-For-Profit					
60	ALF	SUNSHINE MEADOWS ASSISTED LIVING FACILITY INC	Sarasota	SUNSHINE MEADOWS ASSISTED LIVING FACILITY INC.	75	Not-For-Profit					
61	ALF	WESTMINISTER WINTER PARK	Orange	PRESBYTERIAN RETIREMENT COMMUNITIES INC.	73	Not-For-Profit					
62	ALF	OAKBRIDGE TERRACE AL RESIDENCE AT ST ANDREWS ESTATES	Palm Beach	ACTS RETIREMENT LIFE COMMUNITIES INC	72	Not-For-Profit					
63	ALF	PINES OF SARASOTA	Sarasota	PINES OF SARASOTA INC.	72	Not-For-Profit					
64	ALF	TRADITION OF THE PALM BEACHES (THE)	Palm Beach	THE TRADITION OF THE PALM BEACHES INC.	72	Not-For-Profit					
65	ALF	STILL WATERS WEST	Columbia	STILL WATERS OF LAKE CITY INC.	72	Not-For-Profit					
66	ALF	OAKBRIDGE TERRACE ASSISTED LIVING AT INDIAN RIVER ESTATES	Indian River	ACTS RETIREMENT LIFE COMMUNITIES INC	71	Not-For-Profit					
67	ALF	ANCHIN PAVILION	Sarasota	SARASOTA MANATEE JEWISH HOUSING COUNCIL INC.	70	Not-For-Profit					
68	ALF	HAWTHORN HOUSE	Okaloosa	AIR FORCE ENLISTED VILLAGE INC	70	Not-For-Profit					
69	ALF	HAWTHORNE INN	Polk	FAMILY EXTENDED CARE OF WINTER HAVEN INC.	70	Not-For-Profit					
70	ALF	PAVILION AT BAYVIEW (THE)	St. Johns	ST JOHNS COUNTY WELFARE FEDERATION	69	Not-For-Profit					
71	ALF	HAWTHORNE INN LAKELAND	Polk	FOURTH FLORIDA LIVING OPTIONS LLC	68	Not-For-Profit					
72	ALF	LAKEVIEW TERRACE ASSISTED LIVING FACILITY	Lake	LAKEVIEW TERRACE HEALTH CARE CENTER LLC	65	Not-For-Profit					
73	ALF	CABOT RESERVE ON THE GREEN	Sarasota	FAMILY EXTENDED CARE OF SARASOTA INC	65	Not-For-Profit					
74	ALF	CRESTVIEW MANOR	Okaloosa	ALTERNATIVE LIVING INC	65	Not-For-Profit					
75	ALF	WATER'S EDGE OF BRADENTON LLC	Manatee	WATER'S EDGE OF BRADENTON LLC	65	Not-For-Profit					
76	ALF	WESLEY HAVEN VILLA INC.	Escambia	WESLEY HAVEN VILLA INC.	65	Not-For-Profit					
77	ALF	JOHN KNOX VILLAGE OF FLORIDA INC.	Broward	JOHN KNOX VILLAGE OF FLORIDA INC.	64	Not-For-Profit	\$63,449,900	\$44,393,470	\$44,393,470	\$693,648	\$693,648
78	ALF	HAWTHORNE INN OF BRANDON	Hillsborough	FLORIDA LIVING OPTIONS	64	Not-For-Profit					
79	ALF	INN AT WATER'S EDGE (THE)	Polk	WATER'S EDGE OF LAKE WALES LLC	60	Not-For-Profit					
80	ALF	JOHN KNOX VILLAGE OF CENTRAL FLORIDA INC.	Volusia	JOHN KNOX VILLAGE OF CENTRAL FLORIDA INC.	60	Not-For-Profit					
81	ALF	BROWARD HOUSE INC.	Broward	BROWARD HOUSE INC.	60	Not-For-Profit	\$2,855,560	\$0	\$0	\$0	
82	ALF	PALM AVENUE BAPTIST TOWER ALF	Hillsborough	PALM AVENUE BAPTIST TOWER	60	Not-For-Profit					
83	ALF	DACIER MANOR	Suwannee	A C V COMMUNITY SERVICES LLC	60	Not-For-Profit					
84	ALF	WESTMINSTER PALMS	Pinellas	PALM SHORES RETIREMENT COMMUNITY INC.	60	Not-For-Profit					
85	ALF	WESTMINSTER SUNCOAST	Pinellas	SUNCOAST MANOR RETIREMENT COMMUNITY INC	60	Not-For-Profit					
86	ALF	WESTMINSTER TOWERS	Orange	PRESBYTERIAN RETIREMENT COMMUNITIES INC.	60	Not-For-Profit					
87	ALF	ST ANNE'S RESIDENCE	Miami-Dade	ST. ANNE'S NURSING CENTER ST. ANNE'S RESIDENCE INC.	60	Not-For-Profit					
88	ALF	MORSELIFE MEMORY CARE RESIDENCE	Palm Beach	JOSEPH L. MORSE HEALTH CENTER INC. THE	58	Not-For-Profit					
89	ALF	COVENANT VILLAGE OF FLORIDA	Broward	COVENANT VILLAGE OF FLORIDA INC .	55	Not-For-Profit	\$5,334,520	\$1,409,930	\$1,222,770	\$22,232	\$22,232
90	ALF	GRACE MANOR ASSISTED LIVING AND MEMORY CARE	Volusia	SNR 23 GRACE MANOR LEASING LLC	54	Not-For-Profit					
91	ALF	GROVES AT ALLIANCE COMMUNITY (THE)	Volusia	THE ALLIANCE COMMUNITY FOR RETIREMENT LIVING INC.	54	Not-For-Profit					
92	ALF	OAKBRIDGE TERRACE AT AZALEA TRACE	Escambia	ACTS RETIREMENT LIFE COMMUNITIES INC	54	Not-For-Profit					
93	ALF	BV ASSISTED LIVING INC.	Brevard	BV ASSISTED LIVING INC	52	Not-For-Profit					
94	ALF	IMPERIAL CLUB	Miami-Dade	AFFORDABLE COMMUNITY HOUSING TRUST-ALPHA INC.	51	Not-For-Profit					
95	ALF	OAKBRIDGE TERRACE ASSISTED LIV RES - EDGEWATER AT BOCA POINTE	Palm Beach	ACTS RETIREMENT LIFE COMMUNITIES INC	51	Not-For-Profit					
96	ALF	INDIGO PALMS AT THE MANOR	Volusia	ALLIANCE FOUNDATION OF FLORIDA INC.	50	Not-For-Profit					
97	ALF	LOURDES PAVILION	Palm Beach	LOURDES NOREEN MCKEEN RESIDENCE FOR GERIATRIC CARE INC	50	Not-For-Profit					
98	ALF	TWIN CITIES PAVILION	Okaloosa	ALTERNATIVE LIVING INC	50	Not-For-Profit					
99	ALF	INN AT LA POSADA	Palm Beach	KC PBG HEALTH CENTER LLC	48	Not-For-Profit					

	A	B	C	D	E	F	G	H	I	J	K
1	Facility Type	Name	Street County	Owner	Licensed Beds	Profit Status	Just value	School TV	NonSchool TV	Per bed School TV	Per Bed NonSchool TV
100	ALF	BISHOP GRADY VILLAS	Osceola	BISHOP GRADY VILLAS INC	48	Not-For-Profit					
101	ALF	RIVERSIDE PRESBYTERIAN HOUSE INC.	Duval	RIVERSIDE PRESBYTERIAN HOUSE INC	46	Not-For-Profit		\$0			
102	ALF	SUMMERFIELD SUITES L.L.C.	Marion	SUMMERFIELD SUITES LLC	46	Not-For-Profit					
103	ALF	GOOD SAMARITAN SOCIETY-FLORIDA LUTHERAN (THE)	Volusia	EVANGELICAL LUTHERAN GOOD SAMARITAN SOCIETY	45	Not-For-Profit					
104	ALF	SUNNYSIDE MANOR	Sarasota	SUNNYSIDE HEALTH SERVICES INC.	45	Not-For-Profit					
105	ALF	GOOD SAMARITAN SOCIETY-KISSIMMEE VILLAGE	Osceola	EVANGELICAL LUTHERAN GOOD SAMARITAN SOCIETY	44	Not-For-Profit					
106	ALF	BAY OAKS HISTORIC RETIREMENT RESIDENCE	Miami-Dade	BAY OAKS HISTORIC RETIREMENT RESIDENCE	41	Not-For-Profit					
107	ALF	JANE ADAMS HOUSE (THE)	Nassau	FAMILY EXTENDED CARE OF AMELIA ISLAND	40	Not-For-Profit					
108	ALF	PARK OF THE PALMS INC.	Clay	PARK OF THE PALMS INC.	40	Not-For-Profit					
109	ALF	PATHWAYS TO CARE INC	Seminole	PATHWAYS TO CARE INC	40	Not-For-Profit					
110	ALF	STRATFORD (THE)	St. Johns	LIFE CARE PONTE VEDRA INC	40	Not-For-Profit					
111	ALF	RENAISSANCE MANOR	Sarasota	COMMUNITY ASSISTED AND SUPPORTED LIVING INC.	38	Not-For-Profit					
112	ALF	RESTHAVEN OF HARDEE COUNTY INC	Hardee	RESTHAVEN OF HARDEE COUNTY INC	38	Not-For-Profit					
113	ALF	BUCKINGHAM SMITH ASSISTED LIVING FACILITY	St. Johns	ST JOHNS COUNTY WELFARE FEDERATION	36	Not-For-Profit					
114	ALF	GLENMOOR	St. Johns	LIFE CARE ST. JOHNS INC.	36	Not-For-Profit					
115	ALF	HACIENDA VILLAS	Hillsborough	HACIENDA VILLAS INC.	36	Not-For-Profit					
116	ALF	JARC-RALES CAMPUS	Palm Beach	JEWISH ASSOCIATION FOR RESIDENTIAL CARE INC	32	Not-For-Profit					
117	ALF	LUTHERAN HAVEN ASSISTED LIVING FACILITY	Seminole	LUTHERAN HAVEN NURSING HOME & ASSISTED LIVING FACILITY LLC	31	Not-For-Profit					
118	ALF	MAYFLOWER ASSISTED LIVING FACILITY	Orange	MAYFLOWER RETIREMENT CENTER INC.	31	Not-For-Profit					
119	ALF	BAY VILLAGE OF SARASOTA INC.	Sarasota	BAY VILLAGE OF SARASOTA INC	30	Not-For-Profit					
120	ALF	THE LODGE AT LUTHERAN HAVEN	Seminole	LUTHERAN HAVEN CONGREGATE CARE LLC.	26	Not-For-Profit					
121	ALF	BELL ROAD HUMAN SERVICES INC.	Gadsden	BELL ROAD HUMAN SERVICES INC	24	Not-For-Profit					
122	ALF	SEAGULL PLACE	Palm Beach	SEAGULL INDUSTRIES FOR THE DISABLED INC.	24	Not-For-Profit					
123	ALF	TOBY WEINMAN ASSISTED LIVING RESIDENCE AT MENORAH MANOR	Pinellas	MENORAH MANOR INC	24	Not-For-Profit					
124	ALF	MARANATHA MANOR INC	Highlands	MARANATHA MANOR INC.	20	Not-For-Profit					
125	ALF	FAMILY CONNECT LIFE INC	Hernando	FAMILY CONNECT LIFE INC	20	Not-For-Profit					
126	ALF	TBI RESIDENTIAL SERVICES INC	Pinellas	TBI RESIDENTIAL SERVICES INC.	20	Not-For-Profit					
127	ALF	SOUTH COUNTY MENTAL HEALTH CENTER INC.	Palm Beach	SOUTH COUNTY MENTAL HEALTH CENTER INC.	18	Not-For-Profit					
128	ALF	FLORIDA BAPTIST RETIREMENT CENTER	Indian River	FLORIDA BAPTIST RETIREMENT CENTER INC.	17	Not-For-Profit					
129	ALF	ADVENT SQUARE	Palm Beach	TRUSTEES OF ADVENT LUTHERAN CHURCH INC. (THE)	16	Not-For-Profit					
130	ALF	BAYSHORE MANOR	Monroe	MONROE COUNTY COMMISSIONERS	16	Not-For-Profit					
131	ALF	HERON THE	Monroe	GUIDANCE/CARE CENTER INC.	16	Not-For-Profit					
132	ALF	GREAT QUALITY ADULT ASSISTED LIVING FACILITY INC	Polk	LILLIE LASTER	16	Not-For-Profit					
133	ALF	SMYRNA WEST ASSISTED LIVING FACILITY	Volusia	APOSTOLIC FAITH TEMPLE INC	16	Not-For-Profit					
134	ALF	ACTS ASSISTED LIVING FACILITY	Hillsborough	AGENCY FOR COMMUNITY TREATMENT SERVICES INC. (ACTS)	15	Not-For-Profit					
135	ALF	WORC HAVEN INC.	Volusia	WORC HAVEN INC.	15	Not-For-Profit					
136	ALF	WORC INC.	Volusia	WORK ORIENTED REHABILITATION CENTER INC.	15	Not-For-Profit					
137	ALF	SIM LODGE	Highlands	SUDAN INTERIOR MISSION INC	15	Not-For-Profit					
138	ALF	ABBAY DELRAY HEALTH CENTER	Palm Beach	LIFESPACE COMMUNITIES INC	14	Not-For-Profit					
139	ALF	LUCILLE'S LOVING CARE	Miami-Dade	LUCILLES LOVING CARE	14	Not-For-Profit					
140	ALF	NEW HORIZONS GROUP HOME	Hillsborough	NEW HORIZONS GROUP HOMES INC	14	Not-For-Profit					
141	ALF	COVE AT THE MARBELLA THE	Collier	MARBELLA SERVICES INC.	14	Not-For-Profit					
142	ALF	FAMILY OF FRIENDS INC (THE)	Seminole	FAMILY OF FRIENDS INC. (THE)	14	Not-For-Profit					
143	ALF	THE ARC OF PUTNAM COUNTY INC	Putnam	ARC OF PUTNAM COUNTY INC (THE)	14	Not-For-Profit					
144	ALF	THE ARC OF PUTNAM COUNTY INC	Putnam	ARC OF PUTNAM COUNTY INC (THE)	14	Not-For-Profit					
145	ALF	COURTENAY OAKS	Brevard	MERRITT ISLAND RHF HOUSING INC.	11	Not-For-Profit					
146	ALF	HOPE ENTERPRISES OF AMERICA INC.	Pinellas	HOPE ENTERPRISES OF AMERICA INC.	10	Not-For-Profit					
147	ALF	KEY TRAINING CENTER	Citrus	CITRUS COUNTY ASSOCIATION FOR RETARDED CITIZENS INC.	10	Not-For-Profit					
148	ALF	KEY TRAINING CENTER	Citrus	CITRUS COUNTY ASSOCIATION FOR RETARDED CITIZENS INC.	10	Not-For-Profit					

	A	B	C	D	E	F	G	H	I	J	K
1	Facility Type	Name	Street County	Owner	Licensed Beds	Profit Status	Just value	School TV	NonSchool TV	Per bed School TV	Per Bed NonSchool TV
149	ALF	PLYMOUTH HARBOR INC.	Sarasota	PLYMOUTH HARBOR INCORPORATED	10	Not-For-Profit					
150	ALF	PONDELLA SERENITY COURT	Lee	PONDELLA SERENITY COURT LLC	10	Not-For-Profit		\$0			
151	ALF	NTM HOMES	Seminole	NEW TRIBES MISSION INC	10	Not-For-Profit					
152	ALF	CIRCLE OF HOPE INC.	Duval	CIRCLE OF HOPE INC.	10	Not-For-Profit		\$105,386	\$105,386	\$10,539	\$10,539
153	ALF	KEY TRAINING CENTER	Citrus	CITRUS COUNTY ASSOCIATION FOR RETARDED CITIZENS INC.	9	Not-For-Profit					
154	ALF	THE ARC OF PUTNAM COUNTY INC	Putnam	ARC OF PUTNAM COUNTY INC (THE)	9	Not-For-Profit					
155	ALF	FRESH HORIZON'S ALF	Indian River	ROCK SERVICES INC	8	Not-For-Profit					
156	ALF	GOOD SAMARITAN HOME LLC	Miami-Dade	ANANIAS Y PIERRE	8	Not-For-Profit					
157	ALF	LITTLE RANCH OF HOPE	Pasco	THE ARC NATURE COAST INC	8	Not-For-Profit					
158	ALF	THE ARC OF PUTNAM COUNTY INC	Putnam	ARC OF PUTNAM COUNTY INC (THE)	8	Not-For-Profit					
159	ALF	L'ARCHE HARBOR HOUSE INC. III	Duval	L'ARCHE JACKSONVILLE INC	7	Not-For-Profit		\$0			
160	ALF	VANDOR GERIATRIC HOMECARE INC.	Broward	VANDOR GERIATRIC HOMECARE INC.	7	Not-For-Profit	\$301,290	\$301,290	\$290,050	\$41,436	\$41,436
161	ALF	ACTS ADULT LIVING FACILITIES LLC	Miami-Dade	ACTS ADULT LIVING FACILITIES LLC	6	Not-For-Profit					
162	ALF	ANGEL HOUSE ASSISTED LIVING INC.	Broward	ANGEL HOUSE ASSISTED LIVING INC.	6	Not-For-Profit	\$291,400	\$0	\$0	\$0	
163	ALF	BAXTER'S ADULT LIVING FACILITY INC	St. Lucie	BAXTER'S ADULT LIVING FACILITY INC	6	Not-For-Profit					
164	ALF	INASMUCH ASSISTED LIVING FACILITY INC	Escambia	INASMUCH ASSISTED LIVING FACILITY INC	6	Not-For-Profit					
165	ALF	INDEPENDENT LIVING WITH CARE INC	St. Lucie	INDEPENDENT LIVING WITH CARE INC	6	Not-For-Profit					
166	ALF	JANUA COELI INC	Miami-Dade	JANUA COELI INC	6	Not-For-Profit					
167	ALF	L'ARCHE HARBOR HOUSE INC. II	Duval	L'ARCHE JACKSONVILLE INC	6	Not-For-Profit		\$0			
168	ALF	GOD ANSWERS PRAYERS- EMMANUEL INC	Marion	GOD ANSWERS PRAYERS- Emmanuel INC	6	Not-For-Profit					
169	ALF	PORT ORANGE ASSISTED LIVING FACILITY	Volusia	DANNA BUDANIO	6	Not-For-Profit					
170	ALF	ROCIO'S HOME FOREVER INC	Miami-Dade	ROCIO'S HOME FOREVER INC	6	Not-For-Profit					
171	ALF	SHARING FACILITY	St. Lucie	SHARING FACILITY INC.	6	Not-For-Profit					
172	ALF	SHARING FACILITY INC 2	Brevard	SHARING FACILITY INC.	6	Not-For-Profit					
173	ALF	MONTANO ASSISTED LIVING FACILITY	Pasco	THE ARC NATURE COAST INC	6	Not-For-Profit					
174	ALF	MOON RIVER ALF LLC	Miami-Dade	MOON RIVER ALF LLC	6	Not-For-Profit					
175	ALF	MYRTLE'S RETIREMENT HOME INC	Miami-Dade	MYRTLE'S RETIREMENT HOME INC.	6	Not-For-Profit					
176	ALF	CLARKE'S ASSISTED LIVING	Brevard	NICHELE CLARKE	6	Not-For-Profit					
177	ALF	ELPA HOME CARE CENTER	Miami-Dade	ELVIRA PAULIN	6	Not-For-Profit					
178	ALF	TOUCHED BY ANGELS ASSISTED OF CARE	Broward	(WANDA) WORKING AGAINST NEGATIVE AND DESTRUCTIVE ALTERNATIVES I	6	Not-For-Profit	96,060	\$0	\$0	\$0	
179	ALF	VERONA'S RETIREMENT HOME II INC	Miami-Dade	VERONA'S RETIREMENT HOME INC.	6	Not-For-Profit					
180	ALF	WORC INC.	Volusia	WORK ORIENTED REHABILITATION CENTER INC.	6	Not-For-Profit					
181	ALF	A & C GOD BLESS ASSISTED LIVING FACILITY	Brevard	A&C GODBLESS ASSISTED LIVING FACILITY LLC	5	Not-For-Profit					
182	ALF	AMAZING WONDERS	Miami-Dade	MIRACLES HOUSE INC.	5	Not-For-Profit					
183	ALF	K'S HAVEN INC.	Broward	K'S HAVEN INC.	5	Not-For-Profit	\$135,990	\$135,990	\$109,640	\$21,928	\$21,928
184	ALF	KEY TRAINING CENTER	Citrus	CITRUS COUNTY ASSOCIATION FOR RETARDED CITIZENS INC.	5	Not-For-Profit					
185	ALF	KINGS HOUSE II	Duval	POWER HOUSE MIRACLE CENTER MINISTRY INC	5	Not-For-Profit		\$64,964	\$64,964	\$12,993	\$12,993
186	ALF	L'ARCHE JACKSONVILLE INC. I (PEACE HOUSE)	Duval	L'ARCHE JACKSONVILLE INC	5	Not-For-Profit		\$0			
187	ALF	GENESIS ASSISTED LIVING FACILITY INC	Gadsden	HELPING HANDS OF NORTH FLORIDA INC	5	Not-For-Profit					
188	ALF	MARRYSHOW HOUSE	Broward	COMMUNITY ACCESS SERVICE	5	Not-For-Profit	\$149,930	\$149,930	\$128,110	\$25,622	\$25,622
189	ALF	THE LOVE CENTER ASSISTED LIVING FACILITY	Brevard	LOVE CENTER CHURCH INC	5	Not-For-Profit					
190	ALF	L'ARCHE JACKSONVILLE INC. IV	Duval	L'ARCHE JACKSONVILLE INC	4	Not-For-Profit		\$0			
191											
192											
193											
194											
195											
196											
197											
				Subtotal		10,445		sum - Duval, Broward, Lee		\$532,672	
								average per bed - 3 counties		\$35,511	
				Exempt Beds - Duval, Broward, Lee		667	35.8%				
				Taxable Beds		1197	64.2%				

	A	B	C	D	E	F	G	H	I	J	K
1	Facility Type	Name	Street County	Owner	Licensed Beds	Profit Status	Just value	School TV	NonSchool TV	Per bed School TV	Per Bed NonSchoo I TV
198				total beds - 3 counties		1864					
199											
200				Total beds - all counties		10,445					
201				Assumed Taxable Beds		6707					
202				TV at average TV per bed		\$280,311,749.68	Low				
203											
204				Miami-Dade - total beds		775					
205				Miami Dade Estimate -		498	\$17,673,340				
206				Miami Dade Reported Impact			\$28,245,297		1.6	Miami-Dade reported factor	
207											
208				Impact Factored up to reflect Miami-Dade reported impact - High		\$447,990,512.45					
209											
210											
211											
212											
213											
214											
215				Non-Residential Growth Rates - March 7, 2017 Ad Valorem Assessment Estimating Conference							
216					School	High	Middle	Low			
217				2017	6.6%	\$3,321,104	\$2,699,574	\$2,078,045			
218				2018	5.1%	\$3,491,476	\$2,838,062	\$2,184,648			
219				2019	4.3%	\$3,639,864	\$2,958,680	\$2,277,496			
220				2020	3.9%	\$3,781,455	\$3,073,773	\$2,366,091			
221				2021	3.8%	\$3,923,259	\$3,189,039	\$2,454,819			
222					Non-School	High	Middle	Low			
223				2017	6.6%	\$5,168,602	\$4,201,321	\$3,234,041			
224				2018	5.1%	\$5,433,751	\$4,201,321	\$3,399,948			
225				2019	4.3%	\$5,664,685	\$4,201,321	\$3,544,445			
226				2020	3.9%	\$5,885,042	\$4,201,321	\$3,682,324			
227				2021	3.8%	\$6,105,731	\$4,201,321	\$3,820,411			



Estimated Fiscal Impact of Legislative Changes Regarding Assisted Living Facilities*
Values based on the 2016 Preliminary Assessment Roll

	MUN TAXING AUTHORITY	Value Change from New ALF Legislation			Operating		Debt Service		Total Impact		Total Properties Considered	Properties Affected
		2016 Taxable Value	Taxable Value After Reduction for Additional Exemption Value	Value Reduction Due to Additional Exemption Value	Millage Rate	Revenue Loss	Millage Rate	Revenue Loss	Millage Rate	Revenue Loss		
MUNICIPALITIES	01 MIAMI	44,602,305,542	44,602,305,542	0	7.6465	0	0.6435	0	8.2900	0	4	0
	DOWNTOWN DEV AUTH	16,681,746,744	16,681,746,744	0	0.4681	0	0	0	0.4681	0		
	02 MIAMI BEACH	34,697,757,108	34,697,757,108	0	5.7092	0	0.1796	0	5.8888	0		
	MB NORMANDY SHORES	176,059,811	176,059,811	0	1.0093	0		0	1.0093	0		
	03 CORAL GABLES	14,389,132,612	14,389,132,612	0	5.5590	0		0	5.5590	0		
	04 HIALEAH	8,533,649,696	8,533,649,696	0	6.3018	0		0	6.3018	0	1	0
	05 MIAMI SPRINGS	1,050,756,136	1,050,756,136	0	7.5000	0		0	7.5000	0		
	06 NORTH MIAMI	2,603,435,134	2,603,435,134	0	7.5000	0		0	7.5000	0		
	07 N. MIAMI BCH	2,330,919,734	2,330,919,734	0	6.5000	0	0.8360	0	7.3360	0		
	08 OPA LOCKA	751,530,607	751,530,607	0	10.0000	0		0	10.0000	0		
	09 SOUTH MIAMI	1,692,410,228	1,692,410,228	0	4.3000	0		0	4.3000	0		
	10 HOMESTEAD	2,316,513,457	2,316,513,457	0	5.9215	0	0.5934	0	6.5149	0		
	11 MIAMI SHORES	974,796,046	974,796,046	0	7.9000	0	0.5054	0	8.4054	0		
	12 BAL HARBOUR	4,433,731,559	4,433,731,559	0	1.9654	0		0	1.9654	0		
	13 BAY HARBOR ISLAND	880,111,322	880,111,322	0	4.4000	0		0	4.4000	0		
	14 SURFSIDE	1,689,439,338	1,689,439,338	0	5.0144	0		0	5.0144	0		
	15 WEST MIAMI	368,149,163	368,149,163	0	6.8858	0		0	6.8858	0		
	16 FLORIDA CITY	460,489,467	460,489,467	0	7.1858	0		0	7.1858	0		
	17 BISCAYNE PARK	176,894,419	176,894,419	0	9.7000	0		0	9.7000	0		
	18 EL PORTAL	129,830,872	129,830,872	0	8.3000	0		0	8.3000	0		
	19 GOLDEN BEACH	952,564,565	952,564,565	0	7.3960	0	1.0040	0	8.4000	0		
	20 PINECREST	4,380,870,849	4,380,870,849	0	2.3000	0		0	2.3000	0		
	21 INDIAN CREEK	547,987,077	547,987,077	0	6.9500	0		0	6.9500	0		
	22 MEDLEY	1,986,106,744	1,986,106,744	0	5.5000	0		0	5.5000	0		
	23 NORTH BAY VILLAGE	959,707,508	959,707,508	0	4.8432	0	0.7108	0	5.5540	0		
	24 KEY BISCAYNE	8,339,284,877	8,339,284,877	0	3.0000	0		0	3.0000	0		
	25 SWEETWATER	1,557,673,900	1,557,673,900	0	4.5000	0		0	4.5000	0		
	26 VIRGINIA GARDENS	243,065,483	243,065,483	0	5.1500	0		0	5.1500	0		
	27 HIALEAH GARDENS	1,091,423,081	1,091,423,081	0	5.1613	0		0	5.1613	0		
	28 AVENTURA	9,901,694,244	9,896,618,298	5,075,946	1.7261	8,762		0	1.7261	8,762	1	1
	31 SUNNY ISLES	10,111,428,895	10,111,428,895	0	2.4000	0		0	2.4000	0		
	32 MIAMI LAKES	2,809,602,232	2,809,602,232	0	2.3353	0		0	2.3353	0		
	33 PALMETTO BAY	2,659,717,359	2,659,717,359	0	2.3292	0		0	2.3292	0		
	34 MIAMI GARDENS	3,840,502,830	3,840,207,847	294,983	6.9363	2,046	1.1571	341	8.0934	2,387	2	1
	35 DORAL	11,134,952,688	11,134,952,688	0	1.9000	0		0	1.9000	0		
	36 CUTLER BAY	2,234,838,286	2,212,441,592	22,396,694	2.3907	53,544		0	2.3907	53,544	1	1
	TOTAL MUNICIPAL IMPACT					64,351		341		64,693		
COUNTY	COUNTY-WIDE	251,337,011,475	251,308,766,178	28,245,297	4.6669	131,818	0.4000	11,298	5.0669	143,116	13	6
	30 U.M.S.A.	66,613,469,754	66,612,992,140	477,614	1.9283	921		0	1.9283	921	4	3
	FIRE-RESCUE	140,871,793,499	140,843,548,262	28,245,237	2.4207	68,373	0.0075	212	2.4282	68,585	8	6
	LIBRARY	230,877,177,404	230,848,932,167	28,245,237	0.2840	8,022		0	0.2840	8,022	12	6
	TOTAL COUNTY IMPACT					209,134		11,510		220,644		
OTHERS	S.F.W.M.D.	253,337,152,718	253,308,907,421	28,245,297	0.1359	3,839		0	0.1359	3,839	13	6
	EVERGLADES CONS PROJ	253,337,152,718	253,308,907,481	28,245,237	0.0471	1,330		0	0.0471	1,330	13	6
	OKEECHOBEE BASIN	253,337,152,718	253,308,907,481	28,245,237	0.1477	4,172		0	0.1477	4,172	13	6
	F.I.N.D.	253,337,152,718	253,308,907,481	28,245,237	0.0320	904		0	0.0320	904	13	6
	THE CHILDREN'S TRUST	253,337,152,718	253,308,907,481	28,245,237	0.5000	14,123		0	0.5000	14,123	13	6
	SCHOOL BOARD	284,845,924,926	284,817,495,236	28,429,690	7.1380	202,931	0.1840	5,231	7.3220	208,162	13	7

*Four properties identified would not qualify for this exemption based on ownership. They have been excluded in this analysis.

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Homes for the Aged - Affidavit

Bill Number(s): Proposed Language

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): N/A

Month/Year Impact Begins: July 1, 2017

Date of Analysis: 3/29/2017

Section 1: Narrative

- a. **Current Law:** Section 196.1975 (4) reads: (a) After removing the assessed value exempted in subsection (3), units or apartments in homes for the aged shall be exempt only to the extent that residency in the existing unit or apartment of the applicant home is reserved for or restricted to or the unit or apartment is occupied by persons who have resided in the applicant home and in good faith made this state their permanent residence as of January 1 of the year in which exemption is claimed and who also meet the requirements set forth in one of the following subparagraphs:
1. Persons who have gross incomes of not more than \$7,200 per year and who are 62 years of age or older.
 2. Couples, one of whom must be 62 years of age or older, having a combined gross income of not more than \$8,000 per year, or the surviving spouse thereof, who lived with the deceased at the time of the deceased's death in a home for the aged.
 3. Persons who are totally and permanently disabled and who have gross incomes of not more than \$7,200 per year.
 4. Couples, one or both of whom are totally and permanently disabled, having a combined gross income of not more than \$8,000 per year, or the surviving spouse thereof, who lived with the deceased at the time of the deceased's death in a home for the aged.

However, the income limitations do not apply to totally and permanently disabled veterans, provided they meet the requirements of s. [196.081](#).

(b) The maximum income limitations permitted in this subsection shall be adjusted, effective January 1, 1977, and on each succeeding year, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that. The index is the average of the monthly consumer price index figures for the stated 12-month period, relative to the United States as a whole, issued by the United States Department of Labor.

The Department of revenue has promulgated form DR-504S – Individual Affidavit for Ad Valorem Tax Exemption Homes for the Aged.

- b. **Proposed Change:** creates a new paragraph (4)(c) to read: (c) Each corporation applying for an exemption under paragraph (a) of this subsection must file with the annual application for exemption an affidavit approved by the Department of Revenue from each person who occupies a unit or apartment stating the person's income. The affidavit is prima facie evidence of the person's income. The corporation is not required to provide an affidavit from a resident who is a totally and permanently disabled veteran who meets the requirements of s. 196.081. If, at a later time, the property appraiser determines that additional documentation proving an affiant's income is necessary, the property appraiser may request such documentation.

Section 2: Description of Data and Sources

Section 3: Methodology (Include Assumptions and Attach Details)

The language does not have revenue impact as the property appraiser is expressly allowed to seek additional documentation.

Section 4: Proposed Fiscal Impact

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

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Homes for the Aged - Affidavit

Bill Number(s): Proposed Language

List of affected Trust Funds: Ad valorem Group

Section 5: Consensus Estimate (Adopted: 03/31/2017): The Conference adopted the proposed estimate.

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

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Tax, Interest, Penalties - Homestead Fraud

Bill Number(s): PCS/HB 903

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): N/A

Month/Year Impact Begins: July 1, 2017 – Subject to additional action

Date of Analysis: 3/30/2017

Section 1: Narrative

- a. Current Law:** there is no statutory provision providing for outside contractors to conduct examinations of Homestead parcels for purposes of identifying homestead fraud providing from payment to the contractor to come from recovered taxes, penalty and interest.

Section 196.161 provides that upon a determination by the property appraiser that for any year or years within the previous 10 years a person was not entitled to a homestead exemption was granted a homestead exemption, notice shall be given and any property owned by the that person in the county shall be subject to the taxes exempted, thereby, plus a penalty of 50% of the unpaid taxes and 15% interest per annum.

- b. Proposed Change:** Creates section 196.1611 to create a Central Florida Homestead exemption fraud Detection Pilot Program. Provides that by October 1, 2017, property appraisers for Orange, Osceola, and Seminole Counties each may conduct an audit of homestead tax exemptions claimed on the exemption roll. Provides certain criteria for the audit. Further provides that if a property appraiser finds that more than 5 percent of the property owners claiming the exemption were not entitled to the exemption, the property appraiser may then request the county commission to contract for services to conduct a full examination and audit of the homestead exemptions claimed on the assessment roll. Provides that an agreement for contracted services for homestead exemption examination services shall specify that the contractor may not exceed 25% of the back taxes, penalty and interest imposed that are collected on any assessment made as a result of the contractor's examination or audit. Provides that claimed exemptions may be disallowed and removed from the tax rolls under this section for no more than the previous 5 years. Provides section 196.1611 expires on September 30, 2019. Amends section 196.161(1)(b) to provide that the property appraiser shall immediately certify to the county tax collector the additional assessment for each year that the owner was not entitled to the exemption and shall provide the owner the same information. The tax collector may provide the notice to the owner by US postal service to the address of record and shall serve upon the owner a notice of intent to record in the public record the of the county a notice of tax lien against any property owned by that person in the county. Provides that the tax lien shall be filed for the taxes, penalties, fees and interest that remain unpaid until the taxes, penalties, fees and interest are paid in full. Provides that except when the property appraiser makes a clerical error or improperly grants a homestead exemption, the taxes, penalties, fees, and interest assessed pursuant to this section that are not paid in full shall be included in the next tax notice and shall be collected in the same manner as, and in addition to, the current ad valorem taxes under chapter 197, including the annual tax certificate sale when appropriate.

Section 2: Description of Data and Sources

Section 3: Methodology (Include Assumptions and Attach Details)

As participation in the pilot program is voluntary, the impact of the pilot program is indeterminate. The impact of the pilot program is negative due to the limitation of the lookback period under the pilot program to 5 years while current law allows for 10 years.

If the changes to s.191.161 result in the outstanding amounts being included in a tax certificate sale, it may result in an indeterminate positive if the sales of the tax certificate results in generating revues for the affected taxing authorities prior to when they might have been received under the current lien process.

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Tax, Interest, Penalties - Homestead Fraud

Bill Number(s): PCS/HB 903

Section 4: Proposed Fiscal Impact

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

List of affected Trust Funds:

Section 5: Consensus Estimate (Adopted: 03/31/2017): The Conference adopted a positive indeterminate impact.

	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	**	**	**	**
2019-20	0.0	0.0	0.0	0.0	**	**	**	**
2020-21	0.0	0.0	0.0	0.0	**	**	**	**
2021-22	0.0	0.0	0.0	0.0	**	**	**	**

REVENUE ESTIMATING CONFERENCE

Tax: Article V Fees

Issue: Distribution Change

Bill Number(s): Proposed Language

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s):

Month/Year Impact Begins: Upon becoming law

Date of Analysis: 3/31/2017

Section 1: Narrative

- a. Current Law:** Section 28.241, F.S. assess filing fees for trial and appellate proceedings such as a \$295 or \$395 fee for counterclaims, a fee ranging from \$100 to \$1,605 for counterclaim circuit civil action, and a \$280 appellate filing fee. Section 318.18 (8), F.S. charges an additional \$16 penalty to any person who fails to comply with the court's requirements or fails to pay certain civil penalties within 30 days. Section 318.18 (15), F.S. charges a \$150 penalty to a driver who fails to stop at a traffic signal, with distributions depending upon whether the violation was enforced by a law enforcement office or detected by a traffic infraction detector. Section 318.21, F.S. describes the distribution of certain penalties assessed per Chapter 318. Section 775.083, F.S. distributes fines when adjudication is withheld into the General Revenue Fund (GR).
- b. Proposed Change:** Sections 28.241, F.S., 318.18, F.S., 318.21, F.S., and 775.083, F.S. are revised to change distributions from the General Revenue Fund to the Clerks of Court Fine and Forfeiture Fund (CCF&FF).

Section 2: Description of Data and Sources

2/16/17 Article V REC

3/1/17 Highway Safety REC

Section 3: Methodology (Include Assumptions and Attach Details)

The filing fees per 28.241, F.S. being shifted from GR to the CCF&FF are derived directly from the 2/16/17 Article V REC. Likewise, the GR portion of the late civil penalty being shifted per changes to 318.18 (8), F.S. is derived from the 3/1/17 Highway Safety REC. The GR portion being shifted to the CCF&FF from red light violations is derived from the 2/16/17 Article V REC. Note that only violations enforced by a law enforcement office are included in the proposal. For the changing distributions per 318.21, F.S., the GR portion per the 2/16/17 Article V REC was used to calculate the total amount to be distributed, which was then used to calculate the 10% being shifted from GR to the CCF&FF. The fines when adjudication is withheld is derived directly from the 2/16/17 Article V REC.

The proposal is effective upon becoming law. Assuming the law were to be signed by the Governor in mid-May and assuming a month and half lag between activity and distributions, the FY 2016-17 impact is zero. Furthermore, there would be no lag between cash and recurring in FY 2017-18

Section 4: Proposed Fiscal Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			(24.9)	(24.9)		
2018-19			(24.7)	(24.7)		
2019-20			(24.5)	(24.5)		
2020-21			(24.5)	(24.5)		
2021-22			(24.5)	(24.5)		

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			24.9	24.9		
2018-19			24.7	24.7		
2019-20			24.5	24.5		
2020-21			24.5	24.5		
2021-22			24.5	24.5		

REVENUE ESTIMATING CONFERENCE

Tax: Article V Fees

Issue: Distribution Change

Bill Number(s): Proposed Language

List of affected Trust Funds:

General Revenue Fund

Clerks of Court Fine and Forfeiture Fund

Section 5: Consensus Estimate (Adopted: 03/31/2017): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(24.9)	(24.9)	0.0	0.0	24.9	24.9	0.0	0.0
2018-19	(24.7)	(24.7)	0.0	0.0	24.7	24.7	0.0	0.0
2019-20	(24.5)	(24.5)	0.0	0.0	24.5	24.5	0.0	0.0
2020-21	(24.5)	(24.5)	0.0	0.0	24.5	24.5	0.0	0.0
2021-22	(24.5)	(24.5)	0.0	0.0	24.5	24.5	0.0	0.0

GR \$ to be Directed to Clerks

Section #	Statutory Citation	Revenue Description	Data Source	FY 1718	FY 1819	FY 1920	FY 2021	FY 2122
Section 1	28.241 F.S.	Filing Fees - Counterclaim & Appeals	2/17 ArtV REC	\$6.1	\$6.1	\$6.1	\$6.1	\$6.1
Section 2, 3, 5	Various	Appropriation						
Section 4	28.37 (f) F.S.	Trust Fund Clarification - No Impact						
Section 6	318.18 (8) F.S.	Late Civil Penalty	3/17 HS REC	\$6.8	\$6.8	\$6.8	\$6.8	\$6.8
Section 6	318.18 (15) F.S.	Red Light Violation	2/17 ArtV REC	\$2.2	\$2.2	\$2.2	\$2.2	\$2.2
Section 7	318.21 F.S.	Traffic Penalties	2/17 ArtV REC	\$5.6	\$5.3	\$5.1	\$5.1	\$5.1
Section 8	775.083	Adjudication Withheld	2/17 ArtV REC	\$4.3	\$4.3	\$4.3	\$4.3	\$4.3
Total				\$24.9	\$24.7	\$24.5	\$24.5	\$24.5

Section 1

28.241	FY 1718	FY 1819	FY 1920	FY 2021	FY 2122
\$295/\$395 Fee	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2
\$100/\$605/\$1,605 Fee	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4
First \$80	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6
Total	\$ 6.1	\$ 6.1	\$ 6.1	\$ 6.1	\$ 6.1

Section 7

	FY 1718	FY 1819	FY 1920	FY 2021	FY 2122
Current Forecast					
318.21 20.6% to GR	\$ 11.5	\$ 10.9	\$ 10.5	\$ 10.5	\$ 10.5
Calculations					
Total Amount to be Distributed	\$ 55.6	\$ 53.0	\$ 51.1	\$ 51.1	\$ 51.1
Amount of Redirect	\$ 5.6	\$ 5.3	\$ 5.1	\$ 5.1	\$ 5.1

REVENUE ESTIMATING CONFERENCE

Tax: Corporate Filing Fees

Issue: Biennial Reports

Bill Number(s): HB1261 – As Amended (Proposed Amendment)

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Representative Grant

Month/Year Impact Begins: 01/01/2018

Date of Analysis: 03/29/2017

Section 1: Narrative

- a. Current Law:** Section 607.1622, F.S., requires each domestic and foreign profit corporation authorized to transact business in this state to file an annual report form with the Department of State. Pursuant to s. 607.0122, F.S., the current fee to file a profit or non-profit corporation annual report is \$61.25.

Section 605.0212, F.S., requires each domestic and foreign limited liability company authorized to transact business in this state to file an annual report form with the Department of State. Pursuant to s. 605.0213, F.S., the current fee to file an LLC annual report is \$50.00.

Section 620.1210, F.S., requires each limited partnership authorized to transact business in this state to file an annual report form with the Department of State. Pursuant to s. 620.1109, F.S., the current fee to file an LLP annual report is \$411.25.

Section 620.9003, F.S., requires each limited partner of a Limited Liability Partnership authorized to transact business in this state to file an annual report form with the Department of State. Pursuant to s. 620.81055, F.S., the current fee to file an annual report is \$25.00.

Pursuant to s. 607.193, F.S., an annual supplemental corporate fee of \$88.75 is also imposed on each domestic and foreign profit corporation, limited liability company, limited partnership and limited liability limited partnership business entity that is authorized to transact business in this state and required to file an annual report pursuant to s. 605.0212, 607.1622, or 620.1210, F.S. A \$400 late charge is required if the supplemental fee is submitted after May 1.

- b. Proposed Change:** The bill will allow domestic and foreign profit corporations, limited liability companies, limited partnerships and limited liability limited partnerships authorized to transact business in this state to file their reports on either an annual or biennial basis. The bill establishes a biennial report filing fee of:

Domestic and foreign profit corporations: \$122.50

Limited Liability Companies: \$100.00

Limited Partnerships: \$822.50

Non-Profit Corporations: \$122.50

Limited Liability Partnerships: \$50.00

The bill also establishes a supplemental corporate fee of \$177.50 for biennial filers.

Section 2: Description of Data and Sources

Department of State, Division of Corporations data

FLAIR – State Accounts

General Revenue Revenue Estimating Conference – March 2017

FEEC – February 2017

Section 3: Methodology (Include Assumptions and Attach Details)

See Attached. The impact to late/resinstate fees is most likely indeterminate with a maximum impact of \$37.2m. There are several factors that would encourage or discourage filing biennially. The large penalty of filing late or being reinstated after a dissolution may encourage a business to file biennially to avoid incurring those fees. Discouraging a biennial filing may be the turnover in corporate structures, an entity may have several reiterations of its corporate structure in the history of its filing, each change resulting in a new registration. In CY2016, 18% of the renewal notices were for new registrations, though the revenue base only grew by 1.7%. The 8.5% behavior change in the low estimate comes from the estimate adopted for driver's license biennial

REVENUE ESTIMATING CONFERENCE

Tax: Corporate Filing Fees

Issue: Biennial Reports

Bill Number(s): HB1261 – As Amended (Proposed Amendment)

registrations in 2007. The middle behavior changes uses the proportion of late/reinstate fees to all other fees as a proxy for the expectation of a behavior change motivating a biennial filing. The high assumes all begin filing biennially.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	(37.2)	0.0	(6.2)	0.0	(3.2)
2018-19	(20.3)	(37.2)	(3.3)	(6.2)	(1.7)	(3.2)
2019-20	(16.9)	(37.2)	(2.6)	(6.2)	(1.4)	(3.2)
2020-21	(20.3)	(37.2)	(3.1)	(6.2)	(1.7)	(3.2)
2021-22	(16.9)	(37.2)	(2.4)	(6.2)	(1.4)	(3.2)

List of affected Trust Funds: General Revenue, GR Service Charge, Department of State Operating Trust Fund

Section 5: Consensus Estimate (Adopted: 03/31/2017): The Conference adopted an adjusted middle impact that assumes one cohort of filers equal to 20% of annual filers will file biennial, of which 15% will be late or late and need to be reinstated. The recurring impact for the annual fees is zero, while the recurring impact for late/reinstate fees is an average of the cash impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	3.5	(3.3)	40.8	0.0	0.0	0.0	44.4	(3.3)
2018-19	(3.6)	(3.3)	(40.1)	0.0	0.0	0.0	(43.7)	(3.3)
2019-20	0.7	(3.3)	42.3	0.0	0.0	0.0	43.0	(3.3)
2020-21	(3.6)	(3.3)	(42.3)	0.0	0.0	0.0	(45.9)	(3.3)
2021-22	0.8	(3.3)	43.5	0.0	0.0	0.0	44.4	(3.3)

Annual Report Requirement	Current Fees	Total Fee	1261 - As Amended Proposed Biennial Fees	Total Fee
For Profit Corporation (s.607.1622)	Annual Report - \$61.25 (s.607.0122)	\$150.00	Biennial Report - \$122.50 (s.607.0122)	\$300.00
	Supplemental corporate fee - \$88.75 (s.607.193)		Supplemental Biennial corporate fee - \$177.50 (s.607.193)	
	Supplemental corporate fee after May 1st - \$400 (s.607.193)	\$400.00	Supplemental corporate fee after May 1st year it is due - \$400 (s.607.193)	
	Reinstatement following administrative dissolution - \$600.00 (s.607.0122)	\$600.00	Reinstatement following administrative dissolution - \$600.00 (s.607.0122)	\$600.00
LLC (s.605.0212)	Annual Report - \$50.00 (s.605.0213)	\$138.75	Biennial Report - \$100.00 (s.605.0213)	\$277.50
	Supplemental corporate fee - \$88.75 (s.607.193)		Supplemental Biennial corporate fee - \$177.50 (s.607.193)	
	Supplemental corporate fee after May 1st - \$400 (s.607.193)	\$400.00	Supplemental corporate fee after May 1st year it is due - \$400 (s.607.193)	\$400.00
	Reinstatement following administrative/judicial dissolution - \$100.00 (s.605.0213)	\$100.00	Reinstatement following administrative/judicial dissolution - \$100.00 (s.605.0213)	\$100.00
Limited Partnership (s.620.1210)	Annual Report - \$411.25 (s.620.1109)	\$500.00	Biennial Report - \$822.50 (s.620.1109)	\$1,000.00
	Supplemental corporate fee - \$88.75 (s.607.193)		Supplemental Biennial corporate fee - \$177.50 (s.607.193)	
	Supplemental corporate fee after May 1st - \$400 (s.607.193)	\$400.00	Supplemental corporate fee after May 1st year it is due - \$400 (s.607.193)	\$400.00
	Reinstatement following administrative dissolution - \$500 (s.620.1109)	\$500.00	Reinstatement following administrative dissolution - \$500 (s.620.1109)	\$500.00
Non-Profit Corporation (s.617.1622)	Annual Report - \$61.25 (s.617.0122)	\$61.25	Biennial Report - \$122.50 (s.617.0122)	\$122.50
	Reinstatement following administrative dissolution - \$175.00 (s.617.0122)	\$175.00	Reinstatement following administrative dissolution - \$175.00 (s.617.0122)	\$175.00
General Partnership (s.620.9003)	LLP Annual Report - \$25.00 (s.620.81055)	\$25.00	LLP Biennial Report - \$50.00 (s.620.81055)	\$50.00
	LLP Reinstatement following administrative dissolution - \$25.00 (s.620.81055)	\$25.00	LLP Reinstatement following administrative dissolution - \$25.00 (s.620.81055)	\$25.00

Source: Department of State, Division of Corporations

Monthly Late/Reinstate Fees					
	2012/13	2013/14	2014/15	2015/16	2016/17
July	2.9	3.0	2.6	2.1	4.8
August	3.7	2.7	2.1	2.3	3.5
September	4.4	3.7	3.7	3.7	5.1
October	4.9	5.8	4.9	5.1	8.9
November	1.8	2.1	1.7	2.5	4.0
December	1.3	1.5	1.4	1.9	2.5
January	1.8	2.0	1.9	2.0	3.7
February	1.7	1.9	1.9	2.2	2.7
March	1.7	2.0	1.9	2.2	<u>1.7</u>
April	2.0	2.2	2.1	2.0	<u>2.0</u>
May	6.4	5.2	5.1	8.1	<u>5.5</u>
June	6.6	4.7	4.9	3.3	<u>3.3</u>
TOTAL	39.2	36.8	34.2	37.2	<u>47.7</u>

(In 2015, 45.5% of these fees were Reinstate Fees.)

Most likely supplemental corporate fees after May 1st

Most likely reinstatement fees for administrative dissolutions (third or fourth Friday of September)

Source: FLAIR Deposits Less Late/Reinstate Fees (DOS)

All Other Fees					
	2012/13	2013/14	2014/15	2015/16	2016/17
July	4.4	5.4	5.7	5.3	5.8
August	4.7	4.8	4.8	5.3	6.4
September	5.6	5.3	6.2	5.9	7.2
October	5.3	5.9	5.4	3.9	4.9
November	4.0	4.3	3.5	6.5	6.1
December	4.2	2.8	5.3	4.9	5.3
January	13.5	43.0	42.9	20.7	40.9
February	44.3	29.6	38.6	45.7	52.1
March	27.0	43.1	37.6	55.6	<u>42.3</u>
April	72.5	57.1	62.0	70.8	<u>63.3</u>
May	50.9	53.1	55.6	48.6	<u>51.5</u>
June	8.7	7.3	7.9	6.9	<u>3.7</u>
TOTAL	244.9	261.8	275.6	280.3	<u>289.4</u>

Mostly likely annual report and supplemental corporate fees 85.4%

Estimates

Source: Department of State, Division of Corporations

Fiscal Year	Annual Report Fees	Supplemental Corporate Fees	Total Annual Report/Supplemental Fees	Late / Reinstatement Fees
2015-16	\$ 88.0	\$ 123.5	\$ 211.5	\$ 36.9
2014-15	\$ 87.8	\$ 122.2	\$ 210.0	\$ 34.0
2013-14	\$ 83.7	\$ 115.3	\$ 199.0	\$ 37.3
2012-13	\$ 79.4	\$ 108.3	\$ 187.7	\$ 38.4
2011-12	\$ 76.0	\$ 102.3	\$ 178.3	\$ 41.5
2010-11	\$ 72.3	\$ 96.3	\$ 168.6	\$ 50.6
2009-10	\$ 70.0	\$ 92.5	\$ 162.5	\$ 24.0
2008-09	\$ 72.4	\$ 96.5	\$ 168.9	\$ 12.8

	Total Annual Report/Supplemental Fees (grow by FEEC Non-Farm Employment)	Late / Reinstatement Fees (GR 03/17)	% Late/Reinstatement Fees	FEEC Non-Farm Employment
Forecast				
2016-17	\$ 217.8	\$ 47.7	21.9%	3.0%
2017-18	\$ 221.8	\$ 37.2	16.8%	1.8%
2018-19	\$ 225.6	\$ 37.2	16.5%	1.7%
2019-20	\$ 229.5	\$ 37.2	16.2%	1.8%
2020-21	\$ 233.1	\$ 37.2	16.0%	1.6%
2021-22	\$ 236.7	\$ 37.2	15.7%	1.5%

Effective Jan 1, 2018 - assumes Biennial is looking forward

If a Biennial filer begins May 1, 2018 filing biennial and they are late, the late fee affects 17/18, if they have to be reinstated, reinstatement fees will affect 18/19

LOW

Annual Report and Supplemental Fees

8.5% Participation Rate

	Current Estimate	Biennial Participants	New Annual Filers	GR	Biennial Filers	GR Year 1	TF Year 1 GR Year 2	Total GR (E+G+H)	Difference
2017-18	\$ 221.8	8.5%	\$ 202.9	\$ 202.9	\$ 37.7	\$ 18.9		\$ 221.8	\$ -
2018-19	\$ 225.6	8.5%	\$ 206.4	\$ 206.4	\$ 0.6	\$ 0.3	\$ 18.9	\$ 225.6	\$ -
2019-20	\$ 229.5	8.5%	\$ 210.0	\$ 210.0	\$ 38.4	\$ 19.2	\$ 0.3	\$ 229.5	\$ -
2020-21	\$ 233.1	8.5%	\$ 213.3	\$ 213.3	\$ 1.3	\$ 0.6	\$ 19.2	\$ 233.1	\$ -
2021-22	\$ 236.7	8.5%	\$ 216.6	\$ 216.6	\$ 39.0	\$ 19.5	\$ 0.6	\$ 236.7	\$ -

Late/Reinstate Fees

	Current Estimate (GR)	Current Late Fees (May-June)	Current Reinstate Fees (Sep-Oct) 45.5%	Annual Late/Reinstate Fees	% Late/Reinstate Fees	Biennial Filers Late Fees	Biennial Filers Reinstate Fees (prev CY)	Difference	Recurring
2017-18	\$ 37.2	\$ 20.3	\$ 16.9	\$ 34.0	16.8%	\$ 1.7	\$ 1.4	\$ -	
2018-19	\$ 37.2	\$ 20.3	\$ 16.9	\$ 34.0	16.5%	\$ -	\$ 1.4	\$ 1.7	
2019-20	\$ 37.2	\$ 20.3	\$ 16.9	\$ 34.0	16.2%	\$ 1.7		\$ 1.4	
2020-21	\$ 37.2	\$ 20.3	\$ 16.9	\$ 34.0	16.0%		\$ 1.4	\$ 1.7	
2021-22	\$ 37.2	\$ 20.3	\$ 16.9	\$ 34.0	15.7%	\$ 1.7		\$ 1.4	

MIDDLE

Annual Report and Supplemental Fees

Participation Rate = Late Fee Rate

	Current Estimate	Biennial Participants	New Annual Filers	GR	Biennial Filers	GR Year 1	TF Year 1 GR Year 2	Total GR (E+G+H)	Difference
2017-18	\$ 221.8	20.0%	\$ 177.4	\$ 177.4	\$ 88.7	\$ 44.4		\$ 221.8	\$ -
2018-19	\$ 225.6	20.0%	\$ 180.5	\$ 180.5	\$ 1.5	\$ 0.8	\$ 44.4	\$ 225.6	\$ -
2019-20	\$ 229.5	20.0%	\$ 183.6	\$ 183.6	\$ 90.3	\$ 45.1	\$ 0.8	\$ 229.5	\$ -
2020-21	\$ 233.1	20.0%	\$ 186.5	\$ 186.5	\$ 3.0	\$ 1.5	\$ 45.1	\$ 233.1	\$ -
2021-22	\$ 236.7	20.0%	\$ 189.4	\$ 189.4	\$ 91.7	\$ 45.9	\$ 1.5	\$ 236.7	\$ -

Late/Reinstate Fees

	Current Estimate (GR)	Current Late Fees (May-June)	Current Reinstate Fees (Sep-Oct) 45.5%	Adjustment to Late Fees	Biennial Late Fees	Biennial Filers Late Fees	Biennial Filers Reinstate Fees (prev CY)	Difference
2017-18	\$ 37.2	\$ 20.3	\$ 16.9	89.3%	\$ 6.6	\$ 3.6	\$ 3.0	
2018-19	\$ 37.2	\$ 20.3	\$ 16.9	90.9%	\$ 6.8		\$ 3.0	\$ (3.6)
2019-20	\$ 37.2	\$ 20.3	\$ 16.9	92.6%	\$ 6.9	\$ 3.6		\$ - \$ (3.0)
2020-21	\$ 37.2	\$ 20.3	\$ 16.9	93.8%	\$ 7.0		\$ 3.0	\$ (3.6) \$ -
2021-22	\$ 37.2	\$ 20.3	\$ 16.9	95.5%	\$ 7.1	\$ 3.6		\$ - \$ (3.0)

HIGH**Annual Report and Supplemental Fees**

Participation Rate = Late Fee Rate

	Current Estimate	Biennial Participants	New Annual Filers	GR	Biennial Filers	GR Year 1	TF Year 1 GR Year 2	Total GR (E+G+H)	Difference
2017-18	\$ 221.8	100.0%	\$ -	\$ -	\$ 443.6	\$ 221.8		\$ 221.8	\$ -
2018-19	\$ 225.6	100.0%	\$ -	\$ -	\$ 7.6	\$ 3.8	\$ 221.8	\$ 225.6	\$ -
2019-20	\$ 229.5	100.0%	\$ -	\$ -	\$ 451.5	\$ 225.7	\$ 3.8	\$ 229.5	\$ -
2020-21	\$ 233.1	100.0%	\$ -	\$ -	\$ 14.8	\$ 7.4	\$ 225.7	\$ 233.1	\$ -
2021-22	\$ 236.7	100.0%	\$ -	\$ -	\$ 458.6	\$ 229.3	\$ 7.4	\$ 236.7	\$ -

Late/Reinstate Fees

	Current Estimate (GR)	Current Late Fees (May-June)	Current Reinstate Fees (Sep-Oct) 45.5%	Annual Late/Reinstate Fees	% Late/Reinstate Fees	Biennial Filers Late Fees	Biennial Filers Reinstate Fees (prev CY)	Difference
2017-18	\$ 37.2	\$ 20.3	\$ 16.9	\$ -	16.8%	\$ 20.3	\$ 16.9	\$ -
2018-19	\$ 37.2	\$ 20.3	\$ 16.9	\$ -	16.5%		\$ 16.9	\$ 20.3
2019-20	\$ 37.2	\$ 20.3	\$ 16.9	\$ -	16.2%	\$ 20.3		\$ 16.9
2020-21	\$ 37.2	\$ 20.3	\$ 16.9	\$ -	16.0%		\$ 16.9	\$ 20.3
2021-22	\$ 37.2	\$ 20.3	\$ 16.9	\$ -	15.7%	\$ 20.3		\$ 16.9

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Non-Homestead Assessment Limitation

Bill Number(s): SJR 76 /HJR 21

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Sen. Lee / Rep. Burton

Month/Year Impact Begins: Jan 1, 2019

Date of Analysis: 3/29/2017

Section 1: Narrative

- a. Current Law:** The Florida Constitution (Section 4, Article VII) provides that assessments on non-homestead properties for levies other than school district levies shall not increase by more than 10% of the assessment for the prior year. Section 27, Article XII repeals this provision effective January 1, 2019 and requires the legislature to propose a joint resolution to abrogate the repeal effective January 1, 2019 and submit it to the voters at the 2018 general election.
- b. Proposed Change:** The bill implements the provisions of section 27, Article XII of the Florida Constitution and repeals the January 1, 2019 repeal of the non-homestead assessment limitation

Section 2: Description of Data and Sources

March 2017 Ad Valorem Forecast

Section 3: Methodology (Include Assumptions and Attach Details)

The analysis determines the impact of the 10% non-homestead assessment cap for each individual county separately for residential and non-residential properties by distinguishing between two individual components of the differential associated with the assessment cap and estimating their levels as follows:

- 1. New Cohort:** the differential created in the current year associated with properties with a taxable value greater than zero whose just value increased in excess of 10% in the current year
The estimate is based on the concept of a positive correlation between the just value appreciation rate and the size of the newly created differential. The first step calculates a historical ratio comparing the year-over-year change in the size of the new cohort (expressed as a percentage of the prior year's just value) to the year-over-year change in the just value appreciation rate. The second step predicts that ratio through the forecast period. The third step uses the prediction to calculate the expected differential.
- 2. Remaining Cohorts:** the current year differential associated with properties with a taxable value greater than zero whose just value increased at 10% or less in the current year
The estimate is based on the concept of a positive correlation between the just value appreciation rate and the proportion of the prior year's differential carried into the current year – i.e. the higher the just value appreciation rate, the lower the amount of the prior year differential recaptured in the current year. The first step calculates the historical percentage of the prior year differential carried forward into the current year. The second step predicts that percentage through the forecast period. The third step uses the prediction to calculate the expected differential.
- 3. Fully Exempt Parcels:** the current year differential associated with properties with a taxable value of zero as a result of being fully exempt from taxation
The estimate maintains the differential at the prior year level.

The two components are then aggregated into a total which represents the reduction of assessed value associated with the differential. Absent the assessment limitation, the assessed value would be higher by the amount of the differential. However, the increase in taxable value will be less than this increase in assessed value since it will be offset by an increase in the exemption based on the historical ratio of exemptions to assessed value.

Applying the non-school district millage rate to the change in taxable value then determines the reduction in ad valorem tax collections associated with the 10% non-homestead assessment limitation.

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Non-Homestead Assessment Limitation

Bill Number(s): SJR 76 /HJR 21

A third component of the assessment differential is associated with parcels that are fully exempt from taxation. Their taxable value is unaffected by the assessment limitation since the presence or absence of the cap merely affects the apportionment of the "exemption" between the recorded amounts of the exemption and the differential.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			0	(\$725.7m)		
2018-19			0	(\$714.0m)		
2019-20			(\$688.1m)	(\$688.1m)		
2020-21			(\$673.1m)	(\$673.1m)		
2021-22			(\$666.9m)	(\$666.9m)		

List of affected Trust Funds: Ad Valorem – Non-School

Section 5: Consensus Estimate (Adopted: 03/31/2017): The Conference adopted a zero / negative indeterminate impact since this is a joint resolution proposing an amendment to be submitted to the voters. If the constitutional amendment does not pass, the impact is zero. If the constitutional amendment passes, the impact is projected to be:

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	0.0	0.0	(725.7)	0.0	(725.7)
2018-19	0.0	0.0	0.0	(714.0)	0.0	(714.0)
2019-20	0.0	0.0	(688.1)	(688.1)	(688.1)	(688.1)
2020-21	0.0	0.0	(673.1)	(673.1)	(673.1)	(673.1)
2021-22	0.0	0.0	(666.9)	(666.9)	(666.9)	(666.9)

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)
2018-19	0.0	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)
2019-20	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
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/(**)

	B	C	D	E	F	G	H	I	J	K
3	NON- HOMESTEAD DIFFERENTIAL									
4	SUMMARY									
5										
6										
7										
8	MARCH 2017 AD VALOREM CONFERENCE				2017	2018	2019	2020	2021	2022
9										
10	ASSESSED VALUE	Residential			(41,486.5)	(40,257.8)	(38,656.0)	(37,923.2)	(37,715.0)	(37,779.4)
11		Non Residential			(26,360.5)	(26,526.3)	(25,724.3)	(25,073.5)	(24,700.9)	(24,532.7)
12		TOTAL			(67,847.0)	(66,784.1)	(64,380.4)	(62,996.7)	(62,416.0)	(62,312.1)
13										
14	EXEMPTION	Residential			(191.6)	(189.2)	(183.8)	(182.0)	(182.2)	(183.5)
15		Non Residential			(612.1)	(634.3)	(629.1)	(624.2)	(623.8)	(626.7)
16		TOTAL			(803.7)	(823.6)	(813.0)	(806.2)	(806.0)	(810.2)
17										
18	COUNTY TAXABLE VALUE	TOTAL			(67,043.3)	(65,960.5)	(63,567.4)	(62,190.5)	(61,610.0)	(61,502.0)
19										
20	NON-SCHOOL MILLAGE RATE	10.824								
21	AD VALOREM TAX COLLECTIONS				(725.7)	(714.0)	(688.1)	(673.1)	(666.9)	(665.7)

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
3	MARCH 2017 AD VALOREM CONFERNCE																	
4																		
5																		
6	FORECAST	Residential			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
8	Just Value				528,475.9	443,111.7	426,595.2	425,550.3	454,924.1	515,681.1	568,220.9	618,690.3	670,183.3	710,655.7	742,725.6	775,361.1	807,730.3	839,924.5
9	JV Appreciation Rate				-20.8%	-17.8%	-6.2%	-2.5%	4.4%	10.8%	9.5%	8.0%	7.4%	5.0%	3.7%	3.6%	3.4%	3.2%
11	New Cohort	% of Prior Year JV			0.14%	0.14%	0.61%	0.83%	2.06%	4.31%	3.41%	2.66%	0	0	0	0	0	0
13		YOY Change	JV Appreciation Rate			3.02%	11.61%	3.70%	6.90%	6.41%	-1.36%	-1.53%						
14			New Cohort % of Prior			0.00%	0.47%	0.23%	1.22%	2.25%	-0.90%	-0.76%						
15			Ratio			0.0013	0.0404	0.0608	0.1775	0.3510	0.6588	0.4936	0.5000	0.3000	0.1500	0.1500	0.1500	0.1500
16			JV Appreciation Rate										-0.55%	-2.36%	-1.35%	-0.09%	-0.16%	-0.22%
17			New Cohort % of Prior										-0.28%	-0.71%	-0.20%	-0.01%	-0.02%	-0.03%
19		% of Prior Year JV											2.38%	1.67%	1.47%	1.46%	1.44%	1.41%
20		New Cohort \$\$\$											14,732.4	11,217.2	10,475.6	10,864.0	11,168.8	11,378.9
22	Remaining Cohorts					317.1	492.9	1,781.1	3,222.7	8,867.7	20,667.3	26,845.9						
23		% of Prior Year (Remaining PLUS New Cohort)				36.1%	46.9%	55.9%	60.4%	74.0%	72.6%	70.2%	70%	70%	70%	70%	70%	70%
24		sum of counties											26,754.1	29,040.6	28,180.5	27,059.2	26,546.2	26,400.5
26	Fully Exempt	hold at 2016 level			79.3	139.7	44.6	38.5	88.7	202.7	303.2	357.2						
27													357.2	357.2	357.2	357.2	357.2	357.2
29																		
30										TOTAL	New Cohort		14,732.4	11,217.2	10,475.6	10,864.0	11,168.8	11,378.9
31											Remaining Cohorts		26,754.1	29,040.6	28,180.5	27,059.2	26,546.2	26,400.5
32											Fully Exempt		0.0	0.0	0.0	0.0	0.0	0.0
33											TOTAL		41,486.5	40,257.8	38,656.0	37,923.2	37,715.0	37,779.4
34																		
35										ASSESSED VALUE			(41,486.5)	(40,257.8)	(38,656.0)	(37,923.2)	(37,715.0)	(37,779.4)
37										EXEMPTION			0.46%	0.47%	0.48%	0.48%	0.48%	0.49%
38													(191.6)	(189.2)	(183.8)	(182.0)	(182.2)	(183.5)
40										COUNTY TAXABLE VALUE			(41,295.0)	(40,068.6)	(38,472.2)	(37,741.2)	(37,532.8)	(37,595.9)
41																		
42																		
43	FORECAST	Non-Residential			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
45	Just Value				572,780.4	523,418.1	502,196.5	501,786.6	509,922.9	532,299.7	587,061.3	631,303.0	631,303.0	673,625.0	708,875.3	739,864.4	769,535.5	799,304.8
46	JV Appreciation Rate				-7.9%	-10.7%	-5.5%	-1.0%	0.4%	2.9%	7.1%	5.7%	5.0%	3.6%	2.9%	2.6%	2.5%	2.3%
48	New Cohort	% of Prior Year JV			0.24%	0.14%	0.24%	0.65%	0.61%	0.99%	2.48%	1.57%						
50		YOY Change	JV Appreciation Rate			-2.77%	5.25%	4.51%	1.39%	2.51%	4.11%	-1.34%						
51			New Cohort % of Prior			-0.11%	0.10%	0.41%	-0.04%	0.38%	1.49%	-0.91%						
52			Ratio			0.0379	0.0188	0.0904	(0.0270)	0.1526	0.3621	0.6777	0.4000	0.2500	0.1500	0.1500	0.1500	0.1500
53			JV Appreciation Rate										-0.71%	-1.39%	-0.70%	-0.34%	-0.13%	-0.15%
54			New Cohort % of Prior										-0.28%	-0.35%	-0.10%	-0.05%	-0.02%	-0.02%
56		% of Prior Year JV											1.28%	0.92%	0.82%	0.78%	0.77%	0.75%
57		New Cohort \$\$\$											8,057.1	6,228.7	5,829.6	5,780.3	5,895.8	6,007.0
59	Remaining Cohorts					862.9	1,123.1	1,794.8	3,799.6	5,418.8	8,741.6	18,649.0						
60		% of Prior Year (Remaining PLUS New Cohort)				58.7%	67.6%	75.7%	75.4%	79.1%	83.4%	85.0%	80%	77%	75%	75%	75%	75%
61		sum of counties											18,303.4	20,297.6	19,894.7	19,293.3	18,805.1	18,525.7
63	Fully Exempt	grow at JV VC			139.6	357.3	287.9	4,826.6	4,874.3	6,506.3	10,725.1	12,825.0						
64													12,825.0	12,825.0	12,825.0	12,825.0	12,825.0	12,825.0
66																		
67										TOTAL	New Cohort		8,057.1	6,228.7	5,829.6	5,780.3	5,895.8	6,007.0
68											Remaining Cohorts		18,303.4	20,297.6	19,894.7	19,293.3	18,805.1	18,525.7
69											Fully Exempt		0.0	0.0	0.0	0.0	0.0	0.0
70											TOTAL		26,360.5	26,526.3	25,724.3	25,073.5	24,700.9	24,532.7
71																		
72										ASSESSED VALUE			(26,360.5)	(26,526.3)	(25,724.3)	(25,073.5)	(24,700.9)	(24,532.7)
74										EXEMPTION			2.32%	2.39%	2.45%	2.49%	2.53%	2.55%
75													(612.1)	(634.3)	(629.1)	(624.2)	(623.8)	(626.7)
77										COUNTY TAXABLE VALUE			(25,748.4)	(25,891.9)	(25,095.2)	(24,449.3)	(24,077.1)	(23,906.0)

REVENUE ESTIMATING CONFERENCE

Tax: Highway Safety Fees

Issue: Compliance With Civil Penalties

Bill Number(s): CS HB 1173

☐ **Entire Bill**

☒ **Partial Bill:** Section 2

Sponsor(s): Transportation and Infrastructure Committee

Month/Year Impact Begins: 7/1/2017

Date of Analysis: 3/31/2017

Section 1: Narrative

- a. Current Law:** Section 318.15, F.S. states that if a person fails to comply with the civil penalties provided in s. 318.18 within the time period specified in section 318.14(4), fails to enter into or comply with the terms of a penalty payment plan with the clerk of the court in accordance with sections 318.14 and 28.246, fails to attend driver improvement school, or fails to appear at a scheduled hearing, the clerk of the court shall notify the Department of Highway Safety and Motor Vehicles who shall immediately issue an order suspending the driver license and privilege to drive.
- b. Proposed Change:** Section 318.15, F.S. is revised so that for a first offense under section 318.15, F.S. the Department of Highway Safety and Motor Vehicles shall suspend the registration of all motor vehicles registered in the person's name. A driver license suspension would occur due to a second or subsequent offense.

Section 2: Description of Data and Sources

3/1/2017 Highway Safety REC

Phone Interview with Department of Highway Safety and Motor Vehicles staff

Section 3: Methodology (Include Assumptions and Attach Details)

Shifting first offenses per section 318.15, F.S. from a driver license suspension to a suspension of motor vehicle registration would create a recurring loss in D6 reinstatement fees. There would be no offsetting revenue increase due to registration suspensions, which the department initiates as a hold on a registration. In the high, middle, and low scenarios, the loss in D6 revenue represents a 10%, 15%, and 25% loss, respectively. In addition, this legislation would cause a one-time loss of revenue as the D6 suspension issuance system transitions from a 1st offense to 2nd offense suspension creation. This would cause the department to forego the collection of approximately one quarter's D6 revenues. Thus, the cash impact in FY 2017-18 is higher than the recurring impact.

Section 4: Proposed Fiscal Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(0.86)	(0.69)	(0.79)	(0.41)	(0.76)	(0.27)
2018-19	(0.69)	(0.69)	(0.42)	(0.42)	(0.28)	(0.28)
2019-20	(0.70)	(0.70)	(0.42)	(0.42)	(0.28)	(0.28)
2020-21	(0.70)	(0.70)	(0.42)	(0.42)	(0.28)	(0.28)
2021-22	(0.71)	(0.71)	(0.42)	(0.42)	(0.28)	(0.28)

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(2.09)	(1.67)	(1.92)	(1.00)	(1.84)	(0.67)
2018-19	(1.68)	(1.68)	(1.01)	(1.01)	(0.67)	(0.67)
2019-20	(1.70)	(1.70)	(1.02)	(1.02)	(0.68)	(0.68)
2020-21	(1.71)	(1.71)	(1.03)	(1.03)	(0.68)	(0.68)
2021-22	(1.72)	(1.72)	(1.03)	(1.03)	(0.69)	(0.69)

List of affected Trust Funds:

General Revenue Fund

Highway Safety Operating Trust Fund

REVENUE ESTIMATING CONFERENCE

Tax: Highway Safety Fees

Issue: Compliance With Civil Penalties

Bill Number(s): CS HB 1173

Section 5: Consensus Estimate (Adopted: 03/31/2017): The Conference adopted the middle estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(0.8)	(0.4)	(1.9)	(1.0)	0.0	0.0	(2.7)	(1.4)
2018-19	(0.4)	(0.4)	(1.0)	(1.0)	0.0	0.0	(1.4)	(1.4)
2019-20	(0.4)	(0.4)	(1.0)	(1.0)	0.0	0.0	(1.4)	(1.4)
2020-21	(0.4)	(0.4)	(1.0)	(1.0)	0.0	0.0	(1.5)	(1.5)
2021-22	(0.4)	(0.4)	(1.0)	(1.0)	0.0	0.0	(1.5)	(1.5)

HB 1173 -Impact to D6 Reinstatement Fee (Recurring)

Current Forecast		17-18	18-19	19-20	20-21	21-22
	GR	\$ 2,166,112	\$ 2,182,975	\$ 2,199,533	\$ 2,215,765	\$ 2,231,619
	HSOTF*	\$ 7,264,666	\$ 7,321,221	\$ 7,376,753	\$ 7,431,193	\$ 7,484,364
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Low	GR	\$ (216,611)	\$ (218,297)	\$ (219,953)	\$ (221,577)	\$ (223,162)
	GR Serv Charge	\$ (58,117)	\$ (58,570)	\$ (59,014)	\$ (59,450)	\$ (59,875)
10% loss	HSOTF*	\$ (726,467)	\$ (732,122)	\$ (737,675)	\$ (743,119)	\$ (748,436)
<hr/>						
Middle	GR	\$ (324,917)	\$ (327,446)	\$ (329,930)	\$ (332,365)	\$ (334,743)
	GR Serv Charge	\$ (87,176)	\$ (87,855)	\$ (88,521)	\$ (89,174)	\$ (89,812)
15% loss	HSOTF*	\$ (1,089,700)	\$ (1,098,183)	\$ (1,106,513)	\$ (1,114,679)	\$ (1,122,655)
<hr/>						
High	GR	\$ (541,528)	\$ (545,744)	\$ (549,883)	\$ (553,941)	\$ (557,905)
	GR Serv Charge	\$ (145,293)	\$ (146,424)	\$ (147,535)	\$ (148,624)	\$ (149,687)
25% loss	HSOTF*	\$ (1,816,167)	\$ (1,830,305)	\$ (1,844,188)	\$ (1,857,798)	\$ (1,871,091)

FY 1173 Cash Impact Due To Delayed Activity in FY 17-18

Low	GR	\$ (595,681)
	GR Serv Charge	\$ (159,823)
10% loss	HSOTF*	\$ (1,997,783)
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Middle	GR	\$ (622,757)
	GR Serv Charge	\$ (167,087)
15% loss	HSOTF*	\$ (2,088,591)
<hr/>		
High	GR	\$ (676,910)
	GR Serv Charge	\$ (181,617)
25% loss	HSOTF*	\$ (2,270,208)

*HSOTF Revenues are shown inclusive of the amount to be paid annually to the GR Service Charge

REVENUE ESTIMATING CONFERENCE

Tax: Highway Safety Fees

Issue: Driver License Reinstatement

Bill Number(s): CS HB 313 and CS SB 552

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): House Children, Families and Seniors Subcommittee and Senator Bracy

Month/Year Impact Begins: 7/1/2017

Date of Analysis: 3/31/2017

Section 1: Narrative

- a. Current Law:** Section 61.13016, F.S. suspends the driver license and motor vehicle registration of a support obligor who is delinquent in payment, has failed to comply with a subpoena or order to appear, or show cause related to paternity or support proceedings. When an obligor is 15 days late in making a payment in support or complying with a subpoena, order to appear, or order to show cause, notice will be provided to the obligor via U.S. mail. The notification will be given to DHSMV to suspend the obligor's driver license within 20 days unless the obligor pays the delinquency in full; enters into written agreement for payment with the obligee; complies with the subpoena, order to appear, or order to show cause; demonstrates that he or she receives reemployment assistance, is disabled, receives temporary cash assistance, is making payments in accordance with a chapter 11 bankruptcy plan; and pays any applicable delinquency fees. The obligor may, within 20 days after the mailing date on the notice of delinquency, contest the notice of delinquency on the grounds of mistake of fact regarding existence of the delinquency or identity. When an obligor files a petition to contest, the court must hear the matter within 15 days and enter an order resolving the matter within 10 days of the hearing.
- b. Proposed Change:** Section 61.13016, F.S. is revised so that an obligor may file a petition in the circuit court to contest the delinquency or noncompliance on the grounds of having no ability to make payments toward the delinquency due to circumstances including, but not limited to, temporary interruption in employment as the result of natural disaster; incapacitation as a result of an illness or temporary injury; or temporary unexpected involuntary unemployment.

Section 2: Description of Data and Sources

Staff Analysis for CS HB 313 by the House Children, Families and Seniors Subcommittee, prepared 3/21/2017

Phone interview with House Children, Families and Seniors Subcommittee staff and Department of Highway Safety and Motor Vehicles staff

Florida Department of Revenue Notice of Intent to Suspend Driver License and Motor Vehicle Registration(s) for Nonpayment of Support (Form CS-EF55)

Section 3: Methodology (Include Assumptions and Attach Details)

Driver license suspensions related to child support delinquencies translate into revenue via a \$60 service fee per section 322.29, F.S. If the driver license is reinstated by the department, \$37.50 shall be deposited into the General Revenue Fund and \$22.50 shall be deposited into the Highway Safety Operating Trust Fund. If the driver license is reinstated by the clerk of court or tax collector, \$37.50 shall be retained and \$22.50 shall be deposited into the Highway Safety Operating Trust Fund. Additionally, the county tax collectors are required to charge a service fee of \$6.25, when providing services in ch. 322, F.S., including DL reinstatements.

In the high scenario, the bill results in less driver license suspensions related to child support enforcement. Revisions to section 61.13016, F.S. could potentially lead to more child support delinquency and subsequent driver license suspensions being challenged by petition; however, there would still would have discretion when making determinations as to whether the obligor has demonstrated an inability to pay. Further, the number of obligors who would potentially file these petitions is unknown. Therefore, the impact of the bill is negative indeterminate.

There is no impact due to this bill in the low scenario. It is assumed that the bill places into statute current court and DOR practice. Staff with the House Children, Families and Seniors Subcommittee met with DOR staff and were told that an obligor's ability to pay is currently taken under consideration when deciding whether to suspend a driver license. Further evidence of this can be found on the Florida Department of Revenue Notice of Intent to Suspend Driver License and Motor Vehicle Registration(s) for Nonpayment of Support (Form CS-EF55) which states that "we will consider your current situation and ability to pay."

REVENUE ESTIMATING CONFERENCE

Tax: Highway Safety Fees

Issue: Driver License Reinstatement

Bill Number(s): CS HB 313 and CS SB 552

Section 4: Proposed Fiscal Impact

GR, LOCAL, & TRUST	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(indeterminate)	(indeterminate)			0.0	0.0
2018-19	(indeterminate)	(indeterminate)			0.0	0.0
2019-20	(indeterminate)	(indeterminate)			0.0	0.0
2020-21	(indeterminate)	(indeterminate)			0.0	0.0
2021-22	(indeterminate)	(indeterminate)			0.0	0.0

List of affected Trust Funds:

General Revenue Fund

Highway Safety Operating Trust Fund

Local Trust Funds

Section 5: Consensus Estimate (Adopted: 03/31/2017): The Conference adopted the low estimate.

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

REVENUE ESTIMATING CONFERENCE

Tax: Highway Safety Fees

Issue: Marine Trailer/Nonprofit Charitable Organizations

Bill Number(s): Proposed Language

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s):

Month/Year Impact Begins: 7/1/2017

Date of Analysis: 3/31/17

Section 1: Narrative

a. Current Law: Section 320.08 (7), F.S. charges base tag fees for trailers as follows:

Use	Weight	Base Tag Fee	GR Portion	STTF Portion
Private	500 lbs. or less	\$6.75	\$1.75	\$5.00
Private	Greater than 500 lbs.	\$3.50 + \$1 per cwt	\$1 + \$0.25 per cwt	\$2.50 + \$0.75 per cwt

Per 320.10, F.S., some vehicles are exempt from the requirements of 320.08, F.S. including vehicles owned by a member of the U.S. Armed Forces who is not a resident of this state and is stationed in this state, owned by the federal government, owned by a religious organization, owned by certain charitable organizations, mobile blood bank units or mobile X-ray units, and any vehicles used by several counties as search and rescue units. These vehicles pay a \$4 fee per 320.08(13), F.S.

b. Proposed Change: Section 320.10, F.S. is revised to add to the list of exempt plates any marine boat trailer operated by a nonprofit organization that is exempt under s. 501(c)(3) of the Internal Revenue Code and which is used exclusively in carrying on the organization's customary nonprofit activities.

Section 2: Description of Data and Sources

Phone interview with Department of Highway Safety and Motor Vehicles Staff
3/1/2017 Highway Safety REC

Section 3: Methodology (Include Assumptions and Attach Details)

The fee reduction for each tag would result in a reduction to both the General Revenue Fund and the State Transportation Trust Fund. Boat trailers register as either private or for-hire trailers per sections 320.08 (7) and (8), F.S. Boat trailers owned by charitable organizations register as private use. The number of boat trailers within these categories is unknown. Further, the number that would be owned by charitable organizations and used exclusively in carrying out the organization's nonprofit activities is also unknown. Many of these organizations are already included in the exemption from section 320.08, F.S. per section 320.10, F.S. Therefore, the revenue impact resulting from this language is negative indeterminate, trending toward insignificant.

Section 4: Proposed Fiscal Impact

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

List of affected Trust Funds:

State Transportation Trust Fund
General Revenue Fund

REVENUE ESTIMATING CONFERENCE

Tax: Highway Safety Fees

Issue: Marine Trailer/Nonprofit Charitable Organizations

Bill Number(s): Proposed Language

Section 5: Consensus Estimate (Adopted: 03/31/2017): The Conference adopted a negative insignificant impact.

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

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Clerk of Court Related Suspensions

Bill Number(s): CS SB 302

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Senator Brandes

Month/Year Impact Begins: October 1, 2017

Date of Analysis: March 31, 2017

Section 1: Narrative

a. Current Law:

Non-Driving Related Driver License Suspensions and Revocations (Sections: 7 - 10, 12, 15 - 22)

- School Attendance Requirements (sections 9, 10)
 - Section 322.091, F.S., provides the attendance requirements for eligibility for driving privileges.
 - Section 322.09 (3), F.S., provides the department may not issue a driver license or learner's driver license to any applicant under the age of 18 years who is not in compliance with the requirements of s. 322.091.
- Worthless Checks (Sections 12 and 21)
 - Section 322.251(7), F.S., provides that a person whose driving privilege is suspended or revoked in a worthless check case is required to be notified.
 - Section 832.09, F.S., provides that the court may order the suspension or revocation of the driver license of a person who is being prosecuted for passing a worthless check.
- Adjudication of Guilt for Theft (Section 20)
 - Section 812.0155, F.S., the court may order the suspension of the driver license of each person adjudicated guilty of any misdemeanor theft.
- Providing Alcohol to Person Under 21 (sections 8 and 15)
 - Section 322.057, F.S., provides discretionary revocation or suspension of driver license for certain persons who provide alcohol to persons under 21 years of age.
 - Section 562.11 (1)(a)2, F.S., provides the court may order the Department of Highway Safety and Motor Vehicles to withhold the issuance of, or suspend or revoke, the driver license or driving privilege, as provided in s. 322.057, of any person who sells, gives, serves, or permits to be served alcoholic beverages to a person under 21 years of age or permits a person under 21 years of age to consume such beverages on the licensed premises.
- Minor Guilty of Certain Alcohol, Drug, or Tobacco Offenses (sections 7, 16, 17, and 22)
 - Section 322.056, F.S., provides mandatory revocation or suspension of, or delay of eligibility for, driver license for persons under age 18 found guilty of certain alcohol, drug, or tobacco offenses.
 - Section 562.111 (3), F.S., provides the court shall direct the Department of Highway Safety and Motor Vehicles to withhold issuance of, or suspend or revoke, the violator's driver license or driving privilege, as provided in s. 322.056.
 - Section 569.11 (1), (2), F.S., provides the court must direct the Department of Highway Safety and Motor Vehicles to withhold issuance of or suspend or revoke the person's driver license or driving privilege, as provided in s. 322.056, for the third subsequent violation of either underage possession of tobacco products or misrepresentation of ages to purchase tobacco products. Subsection (5) provides the court must direct the Department of Highway Safety and Motor Vehicles to withhold issuance of or suspend the driver license or driving privilege of a person under 18 years of age is found by the court to have committed a noncriminal violation under 569.11, F.S.
 - Section 877.112 (6), (7) , F.S. provide for a third or subsequent violation within 12 weeks of the first violation, the court must direct the Department of Highway Safety and Motor Vehicles to withhold issuance of or suspend or revoke the person's driver license or driving privilege, as provided in s. 322.056. Subsection 8 provides the court must direct the Department of Highway Safety and Motor Vehicles to withhold issuance of or suspend the driver license or driving privilege of a person under 18 years of age is found by the court to have committed a noncriminal violation under 877.112, F.S.
- Minor Guilty of Unlawful Possession of Firearms (section 18)
 - Section 790.22, F.S., prohibits a minor from possessing certain weapons and firearms. Subsection (5) and (8) provide court shall direct the Department of Highway Safety and Motor Vehicles to withhold issuance, suspend or revoke (or extended) the minor's driver license or driving privilege.
- Graffiti by a Minor (section 19)

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Clerk of Court Related Suspensions

Bill Number(s): CS SB 302

- Section 806.13 (7) and (8), F.S., provides if a minor is found to have committed a delinquent act under this section for placing graffiti on any public property or private property the court shall direct the Department of Highway Safety and Motor Vehicles to withhold issuance, suspend or revoke the minor's driver license or driving privilege.

Clerk of Court Related Suspensions (Sections 4 and 11)

- Failure to Comply with Civil Penalties or to Appear (section 4)
 - Section 318.15, F.S., If a person fails to comply with the civil penalties provided in s. 318.18 within the time period specified in s. 318.14(4), fails to enter into or comply with the terms of a penalty payment plan with the clerk of the court in accordance with ss. 318.14 and 28.246, fails to attend driver improvement school, or fails to appear at a scheduled hearing, the clerk of the court shall notify the Department of Highway Safety and Motor Vehicles who shall immediately issue an order suspending the driver license and privilege to drive.
- Failure to Pay Court Financial Obligations (section 11)
 - Section 322.245, F.S., provides for the suspension of license upon failure of person charged with specified offense under chapter 316, chapter 320, or this chapter to comply with directives ordered by traffic court or upon failure to pay child support in non-IV-D cases as provided in chapter 61 or failure to pay any financial obligation in any other criminal case.

Payment Plans and Collection Agents (section 2)

- Section 28.246 (4), F.S., provides that the clerk of the circuit court shall accept partial payments for court-related fees, service charges, costs, and fines in accordance with the terms of an established payment plan. An individual seeking to defer payment of fees, service charges, costs, or fines imposed by operation of law or order of the court under any provision of general law shall apply to the clerk for enrollment in a payment plan. The clerk shall enter into a payment plan with an individual who the court determines is indigent for costs. A monthly payment amount, calculated based upon all fees and all anticipated costs, is presumed to correspond to the person's ability to pay if the amount does not exceed 2 percent of the person's annual net income, as defined in s. 27.52(1), divided by 12. The court may review the reasonableness of the payment plan.
- Section 28.246 (6), F.S., provides that a clerk of court shall pursue the collection of any fees, service charges, fines, court costs, and liens for the payment of attorney fees and costs pursuant to s. 938.29 which remain unpaid after 90 days by referring the account to a private attorney who is a member in good standing of The Florida Bar or collection agent who is registered and in good standing pursuant to chapter 559. In pursuing the collection of such unpaid financial obligations through a private attorney or collection agent, the clerk of the court must have attempted to collect the unpaid amount through a collection court, collections docket, or other collections process, if any, established by the court, find this to be cost-effective and follow any applicable procurement practices. The collection fee, including any reasonable attorney's fee, paid to any attorney or collection agent retained by the clerk may be added to the balance owed in an amount not to exceed 40 percent of the amount owed at the time the account is referred to the attorney or agent for collection. The clerk shall give the private attorney or collection agent the application for the appointment of court-appointed counsel regardless of whether the court file is otherwise confidential from disclosure.

Community Service Option in Lieu of Payment (sections 1, 3, 5, and 23)

- Section 27.52(1), F.S., provides that a person seeking appointment of a public defender under s. 27.51 based upon an inability to pay must apply to the clerk of the court for a determination of indigent status using an application form developed by the Florida Clerks of Court Operations Corporation with final approval by the Supreme Court.
- Section 316.650(1)(a), F.S., provides the department shall prepare and supply to every traffic enforcement agency in this state an appropriate form traffic citation that contains a notice to appear, is issued in prenumbered books, meets the requirements of this chapter or any laws of this state regulating traffic, and is consistent with the state traffic court rules and the procedures established by the department.
- Section 318.18(8)(b), F.S., provides that if a person has been ordered to pay a civil penalty for a noncriminal traffic infraction and the person is unable to comply with the court's order due to demonstrable financial hardship, the court is required to allow the person to satisfy the civil penalty by participating in community service until the civil penalty is paid.

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Clerk of Court Related Suspensions

Bill Number(s): CS SB 302

- Section 938.30 (2), F.S., provides the court may require a person liable for payment of an obligation to appear and be examined under oath concerning the person's financial ability to pay the obligation. The judge may convert the statutory financial obligation into a court-ordered obligation to perform community service, subject to the provisions of s. 318.18(8), after examining a person under oath and determining the person's inability to pay. Any person who fails to attend a hearing may be arrested on warrant or capias issued by the clerk upon order of the court.

b. Proposed Change:

Non-Driving Related Driver License Suspensions and Revocations (Sections: 7 - 10, 12, 15 - 22)

- The bill removes suspension or revocation of a driver license from the potential penalties that may be applied to the above mentioned offenses (School attendance, worthless checks, theft, providing alcohol to a minor, minor in possession or attempting to purchase alcohol or tobacco, minor unlawful possession of a firearm, and graffiti).
- The bill reduces the suspension period for drug convictions from one year to six months for person over 18, and reduces suspension period to 6 months for minors.

Clerk of Court Related Suspensions (Sections 4 and 11)

- Sections 318.15 and 322.245, F.S., are amended to provide that a person's DL may not be suspended solely for failure to pay a penalty or court financial obligation (except for non-payment of child support) if the person demonstrates to the court that he or she is unable to pay. A person is considered unable to pay if the person:
 - Receives reemployment assistance pursuant to ch. 443, F.S.
 - Is disabled and incapable of self-support or receives benefits under the federal Supplemental Security Income or Social Security Disability programs
 - Receives temporary cash assistance pursuant to ch. 414, F.S.
 - Is making payments in accordance with a confirmed bankruptcy plan under chs. 11, 12, or 13 of the United States Bankruptcy Code;
 - Has been placed on a payment plan or plans with the clerk of court which in total exceed what is determined to be a reasonable payment plan pursuant to s. 28.246(4), F.S.
 - Has been determined indigent after filing an application with the clerk of court in accordance with ss. 27.52 or 57.082, F.S.
- The bill also allows a person whose DL or privilege to drive has been suspended under either of these sections, with the exception of suspensions related to non-payment of child support, to apply to the DHSMV to have his or her DL reinstated on a restricted basis.

Payment Plans and Collection Agents (section 2)

- Section. 28.246(4), F.S., is amended to provide that a monthly payment plan with the clerk of court may not exceed two percent of the person's annual net income, divided by 12, without the consent of the applicant.
- The bill amends s. 28.246(6), F.S., regarding referring accounts to private attorneys or collection agents. In retaining a private attorney or collection agent, the clerk shall solicit competitive bids from private attorneys or collection agents for a contract which may be in effect for no longer than three years with a maximum of two one-year extensions. The clerk may not assess any surcharge to refer an account to a collecting agent or attorney, who also may not impose any additional fees other than those agreed to by contract.

Community Service Option in Lieu of Payment (sections 1, 3, 5, and 23)

- The bill amends s. 27.52, F.S., with regards to the application a person claiming indigent status makes to the clerk in order to receive a public defender. The bill provides that the person must make an election of or refusal of the option to fulfill any court-ordered financial obligation associated with his or her case by completion of community service if offered by the court. For financial obligations in criminal cases, the judge may rely on this information as a factor in determining the person's inability to pay court financial obligations when converting statutory financial obligations into court-ordered community service.
- The bill adds that the uniform traffic citation form must include language indicating that a person ordered to pay a noncriminal traffic infraction penalty who is unable to comply due to demonstrable hardship will be allowed by the court to satisfy payment by participating in community service. Additionally, if a person is ordered to pay a civil penalty for a noncriminal infraction in court, the court shall inquire regarding the person's ability to pay at the time the civil penalty is ordered.

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Clerk of Court Related Suspensions

Bill Number(s): CS SB 302

Section 2: Description of Data and Sources

March 1, 2017 HSMV REC revenue and transactions forecast through FY 2021-22

HSMV Driver's License Suspensions and Revocations FY 2014, FY 2015, and FY 2016

Section 3: Methodology (Include Assumptions and Attach Details)

Driver license suspension and revocations translate into revenue through reinstatement fees. Section 322.21(8), F.S., requires a person who applies for reinstatement following a DL suspension or revocation to pay a service fee of \$45 following a suspension and \$75 following a revocation, in addition to the \$25 fee to replace their license if necessary. "Failure to comply" suspensions require a \$60 reinstatement fee. Additionally, the county tax collectors are required to charge a service fee of \$6.25, when providing services in ch. 322, F.S., including DL reinstatements.

Non-Driving Related Driver License Suspensions and Revocations (Sections: 7 - 10, 12, 15 - 22)

To estimate the revenue impact of this bill's removal or repeal of certain driver license suspensions or revocations, a three year average of the proportion of these suspensions and revocations to be removed or repealed by the proposed language (approximately 9.7% and 27.8% respectively) was applied to all other suspensions and revocations (not including D-6, Failure to pay Court Obligations or Child Support) to the most recent HSMV REC forecast (3/01/2017). To account for the impact to local tax collectors, the reinstatement transactions were multiplied by their base fee, \$6.25. To account for the outstanding suspension that will be able to reinstate upon this bill being effective (10/1/2017), the first fiscal year recurring impact was reduced by approximately 70% (on average 30% of these suspension and revocation are reinstated within a year) and further reduced for the partial year and half-month distribution lag. (See attached)

Clerk of Court Related Suspensions (Sections 4 and 11)

The proposed language allows the courts discretion regarding these suspensions and a person's ability to pay. This language will slow the number of future suspensions. With the language containing elements of discretion and the ambiguity, the impact is negative indeterminate.

Payment Plans and Collection Agents (sections 2)

While the bill aims to strengthen the language associated with court related payment plans, with lack of data regarding the current status of various payments plans (i.e. amount being paid, length of the plan, original fine amount, etc....) the impact is indeterminate. Further, it is unknown how the competitive bidding process by each clerk would affect the surcharges.

Community Service Option in Lieu of Payment (sections 1, 3, 5, and 23)

The bill would increase the awareness and access to the option of community services in lieu of paying fines, fees, court costs, etc.; however, the language contains elements of discretion on part of the courts (the judge may rely on election of community service in determining person's inability to pay) and the individuals involved (person must make an election of or refusal of the option). The impact is indeterminate.

Section 4: Proposed Fiscal Impact

Non-Driving Related Driver License Suspensions and Revocations (Sections: 7 - 10, 12, 15 - 22)

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			(0.1)	(0.7)		
2018-19			(0.7)	(0.7)		
2019-20			(0.7)	(0.7)		
2020-21			(0.7)	(0.7)		
2021-22			(0.7)	(0.7)		

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Clerk of Court Related Suspensions

Bill Number(s): CS SB 302

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			(0.1)	(0.7)		
2018-19			(0.7)	(0.7)		
2019-20			(0.7)	(0.7)		
2020-21			(0.7)	(0.7)		
2021-22			(0.7)	(0.7)		

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			(0.0)	(0.1)		
2018-19			(0.1)	(0.1)		
2019-20			(0.1)	(0.1)		
2020-21			(0.1)	(0.1)		
2021-22			(0.1)	(0.1)		

Clerk of Court Related Suspensions (Sections 4 and 11)

GR, Trust and Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			(Indeterminate)	(Indeterminate)		
2018-19			(Indeterminate)	(Indeterminate)		
2019-20			(Indeterminate)	(Indeterminate)		
2020-21			(Indeterminate)	(Indeterminate)		
2021-22			(Indeterminate)	(Indeterminate)		

Community Service Option in Lieu of Payment (sections 1, 3, 5, and 23)

GR, Trust and Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			(Indeterminate)	(Indeterminate)		
2018-19			(Indeterminate)	(Indeterminate)		
2019-20			(Indeterminate)	(Indeterminate)		
2020-21			(Indeterminate)	(Indeterminate)		
2021-22			(Indeterminate)	(Indeterminate)		

Payment Plans and Collection Agents (sections 2)

GR, Trust and Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			Indeterminate	Indeterminate		
2018-19			Indeterminate	Indeterminate		
2019-20			Indeterminate	Indeterminate		
2020-21			Indeterminate	Indeterminate		
2021-22			Indeterminate	Indeterminate		

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Clerk of Court Related Suspensions

Bill Number(s): CS SB 302

List of affected Trust Funds:

General Revenue Funds

Highway Safety Operating Trust Fund

Local Tax Collectors

Clerk of Court Fines, Fees and Surcharge Trust Fund

Section 5: Consensus Estimate (Adopted: 03/31/2017): The Conference adopted the proposed estimate; however, behavioral shifts related to changed incentives may make the impact higher than adopted.

Non-Driving Related Driver License Suspensions and Revocations Sections 7-10, 12, 15-22

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(0.2)	(0.7)	(0.2)	(0.7)	(Insignificant)	(0.1)	(0.4)	(1.5)
2018-19	(0.7)	(0.7)	(0.7)	(0.7)	(0.1)	(0.1)	(1.5)	(1.5)
2019-20	(0.7)	(0.7)	(0.7)	(0.7)	(0.1)	(0.1)	(1.6)	(1.6)
2020-21	(0.7)	(0.7)	(0.7)	(0.7)	(0.1)	(0.1)	(1.6)	(1.6)
2021-22	(0.7)	(0.7)	(0.7)	(0.7)	(0.1)	(0.1)	(1.6)	(1.6)

Clerk of Court Related Suspensions Sections 1, 2, 3, 4, 5, 11 & 23

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

Non-Driving Related Driver License Suspensions and Revocations (Sections: 7 - 10, 12, 15 - 22)

	FY1718	FY1819	FY1920	FY2021	FY2022
General Suspensions	2,177,168	2,194,118	2,210,760	2,227,075	2,243,010
General Revocations	4,057,548	4,089,136	4,120,152	4,150,559	4,180,256
Worthless Checks	63,277	63,277	63,277	63,277	63,277

3 year
proportional
average

Suspensions	9.7%
Revocations	27.8%

REVENUE IMPACT (Gross of GR Service Charge)

General Suspensions	(211,216)	(212,861)	(214,475)	(216,058)	(217,604)
General Revocations	(1,128,809)	(1,137,597)	(1,146,226)	(1,154,685)	(1,162,947)
Worthless Checks	(63,277)	(63,277)	(63,277)	(63,277)	(63,277)
GR	(620,471)	(625,120)	(629,685)	(634,161)	(638,532)
HSOTF	(782,832)	(788,614)	(794,293)	(799,859)	(805,296)
LOCAL	(132,191)	(133,152)	(134,095)	(135,020)	(135,923)
Total	(1,535,494)	(1,546,887)	(1,558,073)	(1,569,040)	(1,579,751)

Percent NOT
reinstated within
1 year

Suspension/Revocations	71%
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GR	(171,565)
HSOTF	(219,826)
LOCAL	(47,313)
Total	(438,704)

Clerk of Court Related Suspensions (Sections 4 and 11)*

	FY1718	FY1819	FY1920	FY2021	FY2022
D-6 Suspensions	9,430,778	9,504,196	9,576,286	9,646,959	9,715,983
Other Failure Suspenions	2,403,431	2,422,142	2,440,514	2,458,525	2,476,116
GR	3,668,256	3,696,814	3,724,854	3,752,343	3,779,191
HSOTF	8,165,953	8,229,525	8,291,946	8,353,140	8,412,907
Local Tax Collector (\$6.25)	1,232,730	1,242,327	1,251,750	1,260,988	1,270,010
Clerk (\$25)	4,930,920	4,969,308	5,007,000	5,043,951	5,080,041
Total	17,997,859	18,137,973	18,275,549	18,410,423	18,542,149

* Number reported are not the revenue impact. These are the total amounts associated with Clerk related DL Suspensions.

Non-Driving Related Driver License Suspensions and Revocations (Sections: 7 - 10, 12, 15 - 22)

Fiscal Year	Total	GR	HSOTF	Local
FY1718	(1,535,494)	(683,097)	(720,205)	(132,191)
FY1718 (CASH)	(438,704)	(193,108)	(202,239)	(47,313)
FY1819	(1,546,887)	(688,209)	(725,525)	(133,152)
FY1920	(1,558,073)	(693,229)	(730,749)	(134,095)
FY2021	(1,569,040)	(698,149)	(735,870)	(135,020)
FY2022	(1,579,751)	(702,955)	(740,872)	(135,923)

* Projected estimates using a three year average of suspension and revocations from HSMV.

**Note that the numbers above are net of the 8% GR Service Charge

Clerk of Court Related Suspensions (Sections 4 and 11)

Fiscal Year	Total	GR	HSOTF	Local
FY1718	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY1718 (CASH)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY1819	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY1920	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY2021	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY2022	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)

Community Service Option in Lieu of Payment (sections 1, 3, 5, and 23)

Fiscal Year	Total	GR	HSOTF	Local
FY1719	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY1718 (CASH)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY1819	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY1920	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY2021	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY2022	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)

Payment Plans and Collection Agents (section 2)

Fiscal Year	Total	GR	HSOTF	Local
FY1720	INDETERMINATE	INDETERMINATE	INDETERMINATE	INDETERMINATE
FY1718 (CASH)	INDETERMINATE	INDETERMINATE	INDETERMINATE	INDETERMINATE
FY1819	INDETERMINATE	INDETERMINATE	INDETERMINATE	INDETERMINATE
FY1920	INDETERMINATE	INDETERMINATE	INDETERMINATE	INDETERMINATE
FY2021	INDETERMINATE	INDETERMINATE	INDETERMINATE	INDETERMINATE
FY2022	INDETERMINATE	INDETERMINATE	INDETERMINATE	INDETERMINATE

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: State Park Fees for Adoptive and Foster Families

Bill Number(s): CS/CS/HB185

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Representative Lee

Month/Year Impact Begins: July 1, 2017

Date of Analysis: 03/24/2017

Section 1: Narrative

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

Section 2: Description of Data and Sources

DCF data on foster and adoptive families

Florida State Parks fee data

American Community Survey

Outdoorfoundation.org – 2014 American Camper Report

FEEC 02/17

Section 3: Methodology (Include Assumptions and Attach Details)

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

A Strike-All Amendment of HB185 was heard by the 03/03/2017 REC that included the same provisions except for ½ off of camping fees for foster families. At that time, the REC adopted a low (negative insignificant) estimate.

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: State Park Fees for Adoptive and Foster Families

Bill Number(s): CS/CS/HB185

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(0.1)	(0.1)	(*)	(*)	(*)	(*)
2018-19	(0.1)	(0.1)	(*)	(*)	(*)	(*)
2019-20	(0.1)	(0.1)	(*)	(*)	(*)	(*)
2020-21	(0.1)	(0.1)	(*)	(*)	(*)	(*)
2021-22	(0.1)	(0.1)	(*)	(*)	(*)	(*)

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

Section 5: Consensus Estimate (Adopted: 03/31/2017): 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	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

<u>Foster Family Free Annual Pass</u>		<u>FY 15-16</u>
Annual Family State Park Entrances Passes Sold		28,424
Number of Florida Households w/Children <small>(source: 2015 American Community Survey)</small>		2,033,763
Approx. % of families with family annual pass		1.4%
FOSTER FAMILIES		<u>Dec-16</u>
Number of Foster Families under 409.175		5,064
Discounted Fees		<u>Costs</u>
Family Annual Pass to State Parks		\$120
<u>Impact - 12/2016</u>		
High is 2x middle, low is 1/2 middle	<u>High</u>	<u>Middle</u> <u>Low</u>
	2.8%	1.4% 0.7%
Foster Families w/Annual Passes despite getting free day passes	142	71 35
Trust Fund Impact (*\$120)	\$ 16,986	\$ 8,493 \$ 4,246

<u>Foster Family 50% Camping Fees</u>		<u>Costs</u>
Average daily fee for camping at state parks <small>(source: floridastateparks.org FAQ)</small>		\$25
Average number of nights camping <small>(source: 2014 American Camper Report Outdoorfoundation.org)</small>		2.5
% of all Americans over the age of 6 that camp annually (non-RV) <small>(source: 2014 American Camper Report Outdoorfoundation.org)</small>		13%
FOSTER FAMILIES		<u>Dec-16</u>
Number of Foster Families under 409.175		5,064
<u>Impact - 12/2016</u>		
Average % that camp	<u>High</u>	<u>Middle</u> <u>Low</u>
	13.0%	9.8% 7.3%
Foster Families who camp & at state parks <small>(13% average, reduced 25%, 50%)</small>	658	494 370
Trust Fund Impact (*\$25*2.5)	\$ 41,145	\$ 30,859 \$ 23,144

<u>Adoptive Families Free Annual Pass</u>		<u>FY11-12</u>	<u>FY 16-17</u>
Number of Families under s.409.166(2)(a), F.S.,		30,728	39,966
Average Number of Adoptions Per Year		1,848	
Discounted Fees		<u>Costs</u>	
Family Annual Pass to State Parks		\$120	
Approx. % of families with family annual pass		1.4%	
<u>Impact - 12/2016</u>		<u>High</u>	<u>Middle</u> <u>Low</u>
High is 2x middle, low is 1/2 middle		2.8%	1.4% 0.7%
New Adoptive Families w/Annual Passes	52	26	13
Trust Fund Impact (*\$120)	\$ 2,079	\$ 1,039	\$ 520
<u>Foregone Day Passes</u>			
Number of Florida Households <small>(source: 2015 American Community Survey)</small>		7,463,184	
15/16 Daily Park Entrance Fee Revenue <small>(source: DEP)</small>		\$ 22,083,213	
Grown for 16/17 <small>(using avg annual growth 13/14 through 15/16)</small>		\$ 24,008,501	
Average revenue per household		\$ 2.96	
Adoption Households (1,848) foregoing daypasses <u>Impact 16/17</u>		\$ 5,467	

		<u>Growth</u>		
		<u>(Households 02/17 FEEC)</u>		
<u>Total Impact</u>	<u>High</u>	<u>Middle</u>	<u>Low</u>	
16/17	\$ 65,676	\$ 45,858	\$ 33,377	
17/18	\$ 66,727	\$ 46,592	\$ 33,911	1.60%
18/19	\$ 67,783	\$ 47,329	\$ 34,448	1.58%
19/20	\$ 68,845	\$ 48,070	\$ 34,987	1.57%
20/21	\$ 69,904	\$ 48,810	\$ 35,526	1.54%
21/22	\$ 70,955	\$ 49,544	\$ 36,060	1.50%

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Clerk of Court Related Suspensions

Bill Number(s): CS HB 1017

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Transportation and Infrastructure Committee

Month/Year Impact Begins: July 1, 2017

Date of Analysis: March 31, 2017

Section 1: Narrative

a. Current Law:

Non-Driving Related Driver License Suspensions and Revocations (Sections: 7 - 10, 12, 15 - 22)

- School Attendance Requirements (sections 9, 10)
 - Section 322.091, F.S., provides the attendance requirements for eligibility for driving privileges.
 - Section 322.09 (3), F.S., provides the department may not issue a driver license or learner's driver license to any applicant under the age of 18 years who is not in compliance with the requirements of s. 322.091.
- Worthless Checks (Sections 12 and 21)
 - Section 322.251(7), F.S., provides that a person whose driving privilege is suspended or revoked in a worthless check case is required to be notified.
 - Section 832.09, F.S., provides that the court may order the suspension or revocation of the driver license of a person who is being prosecuted for passing a worthless check.
- Adjudication of Guilt for Theft (Section 20)
 - Section 812.0155, F.S., the court may order the suspension of the driver license of each person adjudicated guilty of any misdemeanor theft.
- Providing Alcohol to Person Under 21 (sections 8 and 15)
 - Section 322.057, F.S., provides discretionary revocation or suspension of driver license for certain persons who provide alcohol to persons under 21 years of age.
 - Section 562.11 (1)(a)2, F.S., provides the court may order the Department of Highway Safety and Motor Vehicles to withhold the issuance of, or suspend or revoke, the driver license or driving privilege, as provided in s. 322.057, of any person who sells, gives, serves, or permits to be served alcoholic beverages to a person under 21 years of age or permits a person under 21 years of age to consume such beverages on the licensed premises.
- Minor Guilty of Certain Alcohol, Drug, or Tobacco Offenses (sections 7, 16, 17, and 22)
 - Section 322.056, F.S., provides mandatory revocation or suspension of, or delay of eligibility for, driver license for persons under age 18 found guilty of certain alcohol, drug, or tobacco offenses.
 - Section 562.111 (3), F.S., provides the court shall direct the Department of Highway Safety and Motor Vehicles to withhold issuance of, or suspend or revoke, the violator's driver license or driving privilege, as provided in s. 322.056.
 - Section 569.11 (1), (2), F.S., provides the court must direct the Department of Highway Safety and Motor Vehicles to withhold issuance of or suspend or revoke the person's driver license or driving privilege, as provided in s. 322.056, for the third subsequent violation of either underage possession of tobacco products or misrepresentation of ages to purchase tobacco products. Subsection (5) provides the court must direct the Department of Highway Safety and Motor Vehicles to withhold issuance of or suspend the driver license or driving privilege of a person under 18 years of age is found by the court to have committed a noncriminal violation under 569.11, F.S.
 - Section 877.112 (6), (7) , F.S. provide for a third or subsequent violation within 12 weeks of the first violation, the court must direct the Department of Highway Safety and Motor Vehicles to withhold issuance of or suspend or revoke the person's driver license or driving privilege, as provided in s. 322.056. Subsection 8 provides the court must direct the Department of Highway Safety and Motor Vehicles to withhold issuance of or suspend the driver license or driving privilege of a person under 18 years of age is found by the court to have committed a noncriminal violation under 877.112, F.S.
- Minor Guilty of Unlawful Possession of Firearms (section 18)
 - Section 790.22, F.S., prohibits a minor from possessing certain weapons and firearms. Subsection (5) and (8) provide court shall direct the Department of Highway Safety and Motor Vehicles to withhold issuance, suspend or revoke (or extended) the minor's driver license or driving privilege.
- Graffiti by a Minor (section 19)

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Clerk of Court Related Suspensions

Bill Number(s): CS HB 1017

- Section 806.13 (7) and (8), F.S., provides if a minor is found to have committed a delinquent act under this section for placing graffiti on any public property or private property the court shall direct the Department of Highway Safety and Motor Vehicles to withhold issuance, suspend or revoke (or extended) the minor's driver license or driving privilege.

Clerk of Court Related Suspensions (Sections 4 and 11)

- Failure to Comply with Civil Penalties or to Appear (section 4)
 - Section 318.15, F.S., If a person fails to comply with the civil penalties provided in s. 318.18 within the time period specified in s. 318.14(4), fails to enter into or comply with the terms of a penalty payment plan with the clerk of the court in accordance with ss. 318.14 and 28.246, fails to attend driver improvement school, or fails to appear at a scheduled hearing, the clerk of the court shall notify the Department of Highway Safety and Motor Vehicles who shall immediately issue an order suspending the driver license and privilege to drive.
- Failure to Pay Court Financial Obligations (section 11)
 - Section 322.245, F.S., provides for the suspension of license upon failure of person charged with specified offense under chapter 316, chapter 320, or this chapter to comply with directives ordered by traffic court or upon failure to pay child support in non-IV-D cases as provided in chapter 61 or failure to pay any financial obligation in any other criminal case.

Payment Plans and Collection Agents (section 2)

- Section 28.246 (4), F.S., provides that the clerk of the circuit court shall accept partial payments for court-related fees, service charges, costs, and fines in accordance with the terms of an established payment plan. An individual seeking to defer payment of fees, service charges, costs, or fines imposed by operation of law or order of the court under any provision of general law shall apply to the clerk for enrollment in a payment plan. The clerk shall enter into a payment plan with an individual who the court determines is indigent for costs. A monthly payment amount, calculated based upon all fees and all anticipated costs, is presumed to correspond to the person's ability to pay if the amount does not exceed 2 percent of the person's annual net income, as defined in s. 27.52(1), divided by 12. The court may review the reasonableness of the payment plan.
- Section 28.246 (6), F.S., provides that a clerk of court shall pursue the collection of any fees, service charges, fines, court costs, and liens for the payment of attorney fees and costs pursuant to s. 938.29 which remain unpaid after 90 days by referring the account to a private attorney who is a member in good standing of The Florida Bar or collection agent who is registered and in good standing pursuant to chapter 559. In pursuing the collection of such unpaid financial obligations through a private attorney or collection agent, the clerk of the court must have attempted to collect the unpaid amount through a collection court, collections docket, or other collections process, if any, established by the court, find this to be cost-effective and follow any applicable procurement practices. The collection fee, including any reasonable attorney's fee, paid to any attorney or collection agent retained by the clerk may be added to the balance owed in an amount not to exceed 40 percent of the amount owed at the time the account is referred to the attorney or agent for collection. The clerk shall give the private attorney or collection agent the application for the appointment of court-appointed counsel regardless of whether the court file is otherwise confidential from disclosure.

Community Service Option in Lieu of Payment (sections 1, 3, 5, and 23)

- Section 27.52(1), F.S., provides that a person seeking appointment of a public defender under s. 27.51 based upon an inability to pay must apply to the clerk of the court for a determination of indigent status using an application form developed by the Florida Clerks of Court Operations Corporation with final approval by the Supreme Court.
- Section 316.650(1)(a), F.S., provides the department shall prepare and supply to every traffic enforcement agency in this state an appropriate form traffic citation that contains a notice to appear, is issued in prenumbered books, meets the requirements of this chapter or any laws of this state regulating traffic, and is consistent with the state traffic court rules and the procedures established by the department.
- Section 318.18(8)(b), F.S., provides that if a person has been ordered to pay a civil penalty for a noncriminal traffic infraction and the person is unable to comply with the court's order due to demonstrable financial hardship, the court is required to allow the person to satisfy the civil penalty by participating in community service until the civil penalty is paid.

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Clerk of Court Related Suspensions

Bill Number(s): CS HB 1017

- Section 938.30 (2), F.S., provides the court may require a person liable for payment of an obligation to appear and be examined under oath concerning the person's financial ability to pay the obligation. The judge may convert the statutory financial obligation into a court-ordered obligation to perform community service, subject to the provisions of s. 318.18(8), after examining a person under oath and determining the person's inability to pay. Any person who fails to attend a hearing may be arrested on warrant or capias issued by the clerk upon order of the court.

b. Proposed Change:

Non-Driving Related Driver License Suspensions and Revocations (Sections: 7 - 10, 12, 15 - 22)

- The bill removes suspension or revocation of a driver license from the potential penalties that may be applied to the above mentioned offenses (School attendance, worthless checks, theft, providing alcohol to a minor, minor in possession or attempting to purchase alcohol or tobacco, minor unlawful possession of a firearm, and graffiti).
- The bill reduces the suspension period for drug convictions from one year to six months for person over 18, and reduces suspension period to 6 months for minors.

Clerk of Court Related Suspensions (Sections 4 and 11)

- Sections 318.15 and 322.245, F.S., are amended to provide that a person's DL may not be suspended solely for failure to pay a penalty or court financial obligation (except for non-payment of child support) if the person demonstrates to the court that he or she is unable to pay. A person is considered unable to pay if the person:
 - Receives reemployment assistance pursuant to ch. 443, F.S.
 - Is disabled and incapable of self-support or receives benefits under the federal Supplemental Security Income or Social Security Disability programs
 - Receives temporary cash assistance pursuant to ch. 414, F.S.
 - Is making payments in accordance with a confirmed bankruptcy plan under chs. 11, 12, or 13 of the United States Bankruptcy Code;
 - Has been placed on a payment plan or plans with the clerk of court which in total exceed what is determined to be a reasonable payment plan pursuant to s. 28.246(4), F.S.
 - Has been determined indigent after filing an application with the clerk of court in accordance with ss. 27.52 or 57.082, F.S.
- The bill also allows a person whose DL or privilege to drive has been suspended under either of these sections, with the exception of suspensions related to non-payment of child support, to apply to the DHSMV to have his or her DL reinstated on a restricted basis.

Payment Plans and Collection Agents (section 2)

- Section. 28.246(4), F.S., is amended to provide that a monthly payment plan with the clerk of court may not exceed two percent of the person's annual net income, divided by 12, without the consent of the applicant.
- The bill amends s. 28.246(6), F.S., regarding referring accounts to private attorneys or collection agents. In retaining a private attorney or collection agent, the clerk shall solicit competitive bids from private attorneys or collection agents for a contract which may be in effect for no longer than three years with a maximum of two one-year extensions. The clerk may not assess any surcharge to refer an account to a collecting agent or attorney, who also may not impose any additional fees other than those agreed to by contract.

Community Service Option in Lieu of Payment (sections 1, 3, 5, and 23)

- The bill amends s. 27.52, F.S., with regards to the application a person claiming indigent status makes to the clerk in order to receive a public defender. The bill provides that the person must make an election of or refusal of the option to fulfill any court-ordered financial obligation associated with his or her case by completion of community service if offered by the court. For financial obligations in criminal cases, the judge may rely on this information as a factor in determining the person's inability to pay court financial obligations when converting statutory financial obligations into court-ordered community service.
- The bill adds that the uniform traffic citation form must include language indicating that a person ordered to pay a noncriminal traffic infraction penalty who is unable to comply due to demonstrable hardship will be allowed by the court to satisfy payment by participating in community service. Additionally, if a person is ordered to pay a civil penalty for a noncriminal infraction in court, the court shall inquire regarding the person's ability to pay at the time the civil penalty is ordered.

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Clerk of Court Related Suspensions

Bill Number(s): CS HB 1017

Section 2: Description of Data and Sources

March 1, 2017 HSMV REC revenue and transactions forecast through FY 2021-22

HSMV Driver's License Suspensions and Revocations FY 2014, FY 2015, and FY 2016

Section 3: Methodology (Include Assumptions and Attach Details)

Driver license suspension and revocations translate into revenue through reinstatement fees. Section 322.21(8), F.S., requires a person who applies for reinstatement following a DL suspension or revocation to pay a service fee of \$45 following a suspension and \$75 following a revocation, in addition to the \$25 fee to replace their license if necessary. "Failure to comply" suspensions require a \$60 reinstatement fee. Additionally, the county tax collectors are required to charge a service fee of \$6.25, when providing services in ch. 322, F.S., including DL reinstatements.

Non-Driving Related Driver License Suspensions and Revocations (Sections: 7 - 10, 12, 15 - 22)

To estimate the revenue impact of this bill's removal or repeal of certain driver license suspensions or revocations, a three year average of the proportion of these suspensions and revocations to be removed or repealed by the proposed language (approximately 9.7% and 27.8% respectively) was applied to all other suspensions and revocations (not including D-6, Failure to pay Court Obligations or Child Support) to the most recent HSMV REC forecast (3/01/2017). To account for the impact to local tax collectors, the reinstatement transactions were multiplied by their base fee, \$6.25. To account for the outstanding suspension that will be able to reinstate upon this bill being effective (10/1/2017), the first fiscal year recurring impact was reduced by approximately 70% (on average 30% of these suspension and revocation are reinstated within a year) and further reduced for the half-month distribution lag. (See attached)

Clerk of Court Related Suspensions (Sections 4 and 11)

The proposed language allows the courts discretion regarding these suspensions and a person's ability to pay. This language will slow the number of future suspensions. With the language containing elements of discretion, the impact is negative indeterminate.

Payment Plans and Collection Agents (sections 2)

While the bill aims to strengthen the language associated with court related payment plans, with lack of data regarding the current status of various payments plans (i.e. amount being paid, length of the plan, original fine amount, etc....) the impact is indeterminate. Further, it is unknown how the competitive bidding process by each clerk would affect the surcharges.

Community Service Option in Lieu of Payment (sections 1, 3, 5, and 23)

The bill would increase the awareness and access to the option of community services in lieu of paying fines, fees, court costs, etc.; however, the language contains elements of discretion on part of the courts (the judge may rely on election of community service in determining person's inability to pay) and the individuals involved (person must make an election of or refusal of the option). The impact is indeterminate.

Section 4: Proposed Fiscal Impact

Non-Driving Related Driver License Suspensions and Revocations (Sections: 7 - 10, 12, 15 - 22)

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			(0.2)	(0.7)		
2018-19			(0.7)	(0.7)		
2019-20			(0.7)	(0.7)		
2020-21			(0.7)	(0.7)		
2021-22			(0.7)	(0.7)		

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Clerk of Court Related Suspensions

Bill Number(s): CS HB 1017

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			(0.2)	(0.7)		
2018-19			(0.7)	(0.7)		
2019-20			(0.7)	(0.7)		
2020-21			(0.7)	(0.7)		
2021-22			(0.7)	(0.7)		

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			(0.0)	(0.1)		
2018-19			(0.1)	(0.1)		
2019-20			(0.1)	(0.1)		
2020-21			(0.1)	(0.1)		
2021-22			(0.1)	(0.1)		

Clerk of Court Related Suspensions (Sections 4 and 11)

GR, Trust and Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			(Indeterminate)	(Indeterminate)		
2018-19			(Indeterminate)	(Indeterminate)		
2019-20			(Indeterminate)	(Indeterminate)		
2020-21			(Indeterminate)	(Indeterminate)		
2021-22			(Indeterminate)	(Indeterminate)		

Community Service Option in Lieu of Payment (sections 1, 3, 5, and 23)

GR, Trust and Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			(Indeterminate)	(Indeterminate)		
2018-19			(Indeterminate)	(Indeterminate)		
2019-20			(Indeterminate)	(Indeterminate)		
2020-21			(Indeterminate)	(Indeterminate)		
2021-22			(Indeterminate)	(Indeterminate)		

Payment Plans and Collection Agents (sections 2)

GR, Trust and Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			Indeterminate	Indeterminate		
2018-19			Indeterminate	Indeterminate		
2019-20			Indeterminate	Indeterminate		
2020-21			Indeterminate	Indeterminate		
2021-22			Indeterminate	Indeterminate		

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Clerk of Court Related Suspensions

Bill Number(s): CS HB 1017

List of affected Trust Funds:

General Revenue Funds

Highway Safety Operating Trust Fund

Local Tax Collectors

Clerk of Court Fines, Fees and Surcharge Trust Fund

Section 5: Consensus Estimate (Adopted: 03/31/2017): The Conference adopted the proposed estimate; however, behavioral shifts related to changed incentives may make the impact higher than adopted.

Non-Driving Related Driver License Suspensions and Revocations Sections 7-10, 12, 15-22

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(0.2)	(0.7)	(0.2)	(0.7)	(Insignificant)	(0.1)	(0.4)	(1.5)
2018-19	(0.7)	(0.7)	(0.7)	(0.7)	(0.1)	(0.1)	(1.5)	(1.5)
2019-20	(0.7)	(0.7)	(0.7)	(0.7)	(0.1)	(0.1)	(1.6)	(1.6)
2020-21	(0.7)	(0.7)	(0.7)	(0.7)	(0.1)	(0.1)	(1.6)	(1.6)
2021-22	(0.7)	(0.7)	(0.7)	(0.7)	(0.1)	(0.1)	(1.6)	(1.6)

Clerk of Court Related Suspensions Sections 1, 2, 3, 4, 5, 11 & 23

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

Non-Driving Related Driver License Suspensions and Revocations (Sections: 7 - 10, 12, 15 - 22)

	FY1718	FY1819	FY1920	FY2021	FY2022
General Suspensions	2,177,168	2,194,118	2,210,760	2,227,075	2,243,010
General Revocations	4,057,548	4,089,136	4,120,152	4,150,559	4,180,256
Worthless Checks	63,277	63,277	63,277	63,277	63,277

3 year
proportional
average

Suspensions	9.7%
Revocations	27.8%

REVENUE IMPACT (Gross of GR Service Charge)

General Suspensions	(211,216)	(212,861)	(214,475)	(216,058)	(217,604)
General Revocations	(1,128,809)	(1,137,597)	(1,146,226)	(1,154,685)	(1,162,947)
Worthless Checks	(63,277)	(63,277)	(63,277)	(63,277)	(63,277)
GR	(620,471)	(625,120)	(629,685)	(634,161)	(638,532)
HSOTF	(782,832)	(788,614)	(794,293)	(799,859)	(805,296)
LOCAL	(132,191)	(133,152)	(134,095)	(135,020)	(135,923)
Total	(1,535,494)	(1,546,887)	(1,558,073)	(1,569,040)	(1,579,751)

Percent NOT
reinstated within
1 year

Suspension/Revocations	71%
-------------------------------	-----

GR	(171,565)
HSOTF	(219,826)
LOCAL	(47,313)
Total	(438,704)

Clerk of Court Related Suspensions (Sections 4 and 11)*

	FY1718	FY1819	FY1920	FY2021	FY2022
D-6 Suspensions	9,430,778	9,504,196	9,576,286	9,646,959	9,715,983
Other Failure Suspensions	2,403,431	2,422,142	2,440,514	2,458,525	2,476,116
GR	3,668,256	3,696,814	3,724,854	3,752,343	3,779,191
HSOTF	8,165,953	8,229,525	8,291,946	8,353,140	8,412,907
Local Tax Collector (\$6.25)	1,232,730	1,242,327	1,251,750	1,260,988	1,270,010
Clerk (\$25)	4,930,920	4,969,308	5,007,000	5,043,951	5,080,041
Total	17,997,859	18,137,973	18,275,549	18,410,423	18,542,149

* Number reported are not the revenue impact. These are the total amounts associated with Clerk related DL Suspensions.

Non-Driving Related Driver License Suspensions and Revocations (Sections: 7 - 10, 12, 15 - 22)

Fiscal Year	Total	GR	HSOTF	Local
FY1718	(1,535,494)	(683,097)	(720,205)	(132,191)
FY1718 (CASH)	(438,704)	(193,108)	(202,239)	(47,313)
FY1819	(1,546,887)	(688,209)	(725,525)	(133,152)
FY1920	(1,558,073)	(693,229)	(730,749)	(134,095)
FY2021	(1,569,040)	(698,149)	(735,870)	(135,020)
FY2022	(1,579,751)	(702,955)	(740,872)	(135,923)

* Projected estimates using a three year average of suspension and revocations from HSMV.

**Note that the numbers above are net of the 8% GR Service Charge

Clerk of Court Related Suspensions (Sections 4 and 11)

Fiscal Year	Total	GR	HSOTF	Local
FY1718	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY1718 (CASH)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY1819	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY1920	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY2021	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY2022	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)

Community Service Option in Lieu of Payment (sections 1, 3, 5, and 23)

Fiscal Year	Total	GR	HSOTF	Local
FY1719	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY1718 (CASH)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY1819	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY1920	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY2021	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)
FY2022	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)	(INDETERMINATE)

Payment Plans and Collection Agents (section 2)

Fiscal Year	Total	GR	HSOTF	Local
FY1720	INDETERMINATE	INDETERMINATE	INDETERMINATE	INDETERMINATE
FY1718 (CASH)	INDETERMINATE	INDETERMINATE	INDETERMINATE	INDETERMINATE
FY1819	INDETERMINATE	INDETERMINATE	INDETERMINATE	INDETERMINATE
FY1920	INDETERMINATE	INDETERMINATE	INDETERMINATE	INDETERMINATE
FY2021	INDETERMINATE	INDETERMINATE	INDETERMINATE	INDETERMINATE
FY2022	INDETERMINATE	INDETERMINATE	INDETERMINATE	INDETERMINATE

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Animal Health Products

Bill Number(s): Proposed Language HB 1231

☐ **Entire Bill**

☒ **Partial Bill:** Section 1: Animal Health Products

Sponsor(s): Representative Raburn

Month/Year Impact Begins: July 1, 2017 (one month lag to collections)

Date of Analysis: March 31, 2017

Section 1: Narrative

- a. **Current Law:** 212.08 (5) (a) F.S., exempts certain items in agricultural use from sales tax. Aquaculture Health Products are currently taxable
- b. **Proposed Change:** The proposed language for HB 1231 adds: animal health products which are administered to, applied to, or consumed by livestock or poultry for alleviation of pain or the cure or prevention of sickness, disease, or suffering, including antiseptics, absorbent cotton, gauze for bandages, lotions, vaccines, vitamins, and worm remedies;

Section 2: Description of Data and Sources

Florida Agriculture by the numbers 2014

NASS Florida data 2012 & 2016

Industry research price averages

<http://www.ers.usda.gov/data-products/milk-cost-of-production-estimates.aspx>

Section 3: Methodology (Include Assumptions and Attach Details)

A cost per cow estimate (of applicable exemption) is derived using Milk Production cost from the USDA. The percentage of milk cows in 2015 of is used to extrapolate total cattle figures in future years. It is assumed that the cost per cow is the same among all cattle. The cattle population estimate for 2014-15 is multiplied by the two-year average cost per cow to arrive at total estimated costs. The total cattle population is grown at food and beverages CPI 4 year average. The high estimate assumes 20% of the estimated costs are taxable, while the middle assumes 15%.

Livestock are incorporated using a total number of head and average veterinary costs per animal. The total expense numbers are grown using the same CPI average growth from the cattle estimate. The high estimate assumes 30% of the calculated costs are taxable and the low assumes 15% of the calculated costs are taxable. The middle is the average of the low and the high.

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	\$(2.9 M)	\$(3.2 M)	\$(2.1 M)	\$(2.3 M)	\$(1.4 M)	\$(1.5 M)
2018-19	\$(3.2 M)	\$(3.2 M)	\$(2.4 M)	\$(2.4 M)	\$(1.5 M)	\$(1.5 M)
2019-20	\$(3.3 M)	\$(3.3 M)	\$(2.4 M)	\$(2.4 M)	\$(1.5 M)	\$(1.5 M)
2020-21	\$(3.4 M)	\$(3.4 M)	\$(2.5 M)	\$(2.5 M)	\$(1.6 M)	\$(1.6 M)
2021-22	\$(3.4 M)	\$(3.4 M)	\$(2.5 M)	\$(2.5 M)	\$(1.6 M)	\$(1.6 M)

List of affected Trust Funds: Sales Tax Trust Fund

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Animal Health Products

Bill Number(s): Proposed Language HB 1231

Section 5: Consensus Estimate (Adopted: 03/31/2017): The Conference adopted the middle estimate assuming that “applied to” or “consumed” includes injectables.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(1.8)	(2.1)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.2)	(0.2)
2018-19	(2.1)	(2.1)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.2)	(0.2)
2019-20	(2.1)	(2.1)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.2)	(0.2)
2020-21	(2.2)	(2.2)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.2)	(0.2)
2021-22	(2.2)	(2.2)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.2)	(0.2)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(0.2)	(0.3)	(0.5)	(0.5)	(2.3)	(2.6)
2018-19	(0.3)	(0.3)	(0.6)	(0.6)	(2.7)	(2.7)
2019-20	(0.3)	(0.3)	(0.6)	(0.6)	(2.7)	(2.7)
2020-21	(0.3)	(0.3)	(0.6)	(0.6)	(2.8)	(2.8)
2021-22	(0.3)	(0.3)	(0.6)	(0.6)	(2.8)	(2.8)

HB 1231 Proposed Language - Animal Health Products Summary

	A	B	C	D	E	F	G
1							
2							
3	Cattle expenditures						
4		High		Middle		Low	
5		Cash	Recurring	Cash	Recurring	Cash	Recurring
6	2017-18	\$ (2.7 M)	\$ (2.9 M)	\$ (2.0 M)	\$ (2.2 M)	\$ (1.3 M)	\$ (1.5 M)
7	2018-19	\$ (3.0 M)	\$ (3.0 M)	\$ (2.2 M)	\$ (2.2 M)	\$ (1.5 M)	\$ (1.5 M)
8	2019-20	\$ (3.0 M)	\$ (3.0 M)	\$ (2.3 M)	\$ (2.3 M)	\$ (1.5 M)	\$ (1.5 M)
9	2020-21	\$ (3.1 M)	\$ (3.1 M)	\$ (2.3 M)	\$ (2.3 M)	\$ (1.5 M)	\$ (1.5 M)
10	2021-22	\$ (3.2 M)	\$ (3.2 M)	\$ (2.4 M)	\$ (2.4 M)	\$ (1.6 M)	\$ (1.6 M)
11							
12	Other Livestock and Poultry						
13		High		Middle		Low	
14		Cash	Recurring	Cash	Recurring	Cash	Recurring
15	2017-18	\$ (0.2 M)	\$ (0.3 M)	\$ (0.1 M)	\$ (0.1 M)	\$ (0.02 M)	\$ (0.02 M)
16	2018-19	\$ (0.3 M)	\$ (0.3 M)	\$ (0.1 M)	\$ (0.1 M)	\$ (0.02 M)	\$ (0.02 M)
17	2019-20	\$ (0.3 M)	\$ (0.3 M)	\$ (0.1 M)	\$ (0.1 M)	\$ (0.02 M)	\$ (0.02 M)
18	2020-21	\$ (0.3 M)	\$ (0.3 M)	\$ (0.1 M)	\$ (0.1 M)	\$ (0.02 M)	\$ (0.02 M)
19	2021-22	\$ (0.3 M)	\$ (0.3 M)	\$ (0.1 M)	\$ (0.1 M)	\$ (0.02 M)	\$ (0.02 M)
20							
21	Total						
22		High		Middle		Low	
23		Cash	Recurring	Cash	Recurring	Cash	Recurring
24	2017-18	\$ (2.9 M)	\$ (3.2 M)	\$ (2.1 M)	\$ (2.3 M)	\$ (1.4 M)	\$ (1.5 M)
25	2018-19	\$ (3.2 M)	\$ (3.2 M)	\$ (2.4 M)	\$ (2.4 M)	\$ (1.5 M)	\$ (1.5 M)
26	2019-20	\$ (3.3 M)	\$ (3.3 M)	\$ (2.4 M)	\$ (2.4 M)	\$ (1.5 M)	\$ (1.5 M)
27	2020-21	\$ (3.4 M)	\$ (3.4 M)	\$ (2.5 M)	\$ (2.5 M)	\$ (1.6 M)	\$ (1.6 M)
28	2021-22	\$ (3.4 M)	\$ (3.4 M)	\$ (2.5 M)	\$ (2.5 M)	\$ (1.6 M)	\$ (1.6 M)

HB 1231 Proposed Language - Animal Health Products

	A	B	C	D	E	F	G
1	Cattle, Cows, Beef - Inventory (First of Jan. 2016)		905,000				
2	Cattle, Cows, Milk - Inventory (First of Jan. 2016)		125,000				
3	Cattle, Incl Calves - Inventory (First of Jan. 2016)		1,680,000				
4							
5	Milk Production Costs per Hundredweight (\$)						
6	Veterinary and medicine	0.66					
7	Bedding and litter	0.01					
8		0.67					
9							
10		2010	2011	2012	2013	2014	2015
11							
12	Milk Cows (in thousands)	114	119	123	123	123	125
13							
14	Milk per cow (pounds per year)	18,711	19,067	19,024	19,374	20,048	20,524
15							
16	Milk output total (pounds)	2,133,054,000	2,268,973,000	2,339,952,000	2,383,002,000	2,465,934,211	2,565,476,190
17			6.4%	3.1%	1.8%	3.5%	4.0%
18							
19	Estimated costs affected	14,291,462	15,202,119	15,677,678	15,966,113	16,521,759	17,188,690
20							
21	Cost per cow estimate	125.36	127.75	127.46	129.81	134.32	137.51
22							
23		2015		Consumer Price Index - All Urban Consumers			
24	Milk Cows	125,000	7.4%	Food and beverages			
25	Total Cows	1,680,000		2010	219.98		
26				2011	227.87		
27				2012	233.67	2.5%	
28				2013	236.97	1.4%	
29				2014	242.45	2.3%	
30				2015	246.80	1.8%	
31							
32		Cattle Pop. Estimates		Estimated costs	Sales tax @6%		
33	2013-14						
34	2014-15	1,680,000		228,339,526	13,700,372		
35	2015-16	1,713,884	2.0%	232,944,983	13,976,699		
36	2016-17	1,748,452	2.0%	237,643,330	14,258,600		
37	2017-18	1,783,718	2.0%	242,436,438	14,546,186		
38	2018-19	1,819,694	2.0%	247,326,221	14,839,573		
39	2019-20	1,856,396	2.0%	252,314,627	15,138,878		
40	2020-21	1,893,838	2.0%	257,403,646	15,444,219		
41	2021-22	1,932,036	2.0%	262,595,308	15,755,718		
42							
43	Assumed taxable	20%	15%	10%			
44		High	Middle	Low			
45	2016-17	2.9	2.1	1.4			
46	2017-18	2.9	2.2	1.5			
47	2018-19	3.0	2.2	1.5			
48	2019-20	3.0	2.3	1.5			
49	2020-21	3.1	2.3	1.5			
50	2021-22	3.2	2.4	1.6			
51							

HB 1231 Proposed Language - Animal Health Products

	A	B	C	D	E	F	G
52							
53	2016 Live stock data Inventory						
54	Goats, Meat & Other		45,000				
55	Goats, Milk		9,500				
56	Hogs		16,000				
57	Live stock totals		70,500				
58							
59	Per head expense		High	low			
60	Goats, Meat & Other		\$ 10	\$ 4			
61	Goats, Milk		\$ 50	\$ 20			
62	Hogs		\$ 34	\$ 25			
63							
64	Other Livestock Total expense		High	low			
65	Goats, Meat & Other		\$ 450,000	\$ 180,000			
66	Goats, Milk		\$ 475,000	\$ 191,710			
67	Hogs		\$ 544,000	\$ 400,000			
68	Live stock totals		\$ 1,469,000	\$ 771,710			
69							
70							
71	2012 Broilers and other Meat-type Chickens		11,031,656				
72	Quail		339,734				
73	Layers		9,386,611				
74	Pullets		1,644,472				
75	All other poultry		70,548				
76	Total Poultry inventory		22,473,021				
77							
78	Per head expense		High	low			
79	Chickens, Broilers		\$ 0.33	\$ 0.10			
80							
81	Chickens, Broilers total expense		\$ 7,416,097	\$ -			
82							
83	2015 Chickens, Commerical Layers		11,300,000				
84							
85	Per head expense		High	low			
86	Chickens, Broilers		\$ 0.33	\$ 0.10			
87							
88	Chickens, Broilers total expense		\$ 3,729,000	\$ 1,130,000			
89							
90			High	low			
91	Total other live stock and Poultry expenses		\$ 12,614,097	\$ 1,901,710			
92							
93							
94							

HB 1231 Proposed Language - Animal Health Products

	A	B	C	D	E	F	G
95		Other Live Stock Expense estimate					
96		High	low	CPI Growth Rates			
97	2013-14	\$ 12,868,515	\$ 1,940,066	2.0%			
98	2014-15	\$ 13,128,064	\$ 1,979,196	2.0%			
99	2015-16	\$ 13,392,849	\$ 2,019,115	2.0%			
100	2016-17	\$ 13,662,974	\$ 2,059,839	2.0%			
101	2017-18	\$ 13,938,547	\$ 2,101,385	2.0%			
102	2018-19	\$ 14,219,678	\$ 2,143,769	2.0%			
103	2019-20	\$ 14,506,480	\$ 2,187,007	2.0%			
104	2020-21	\$ 14,799,066	\$ 2,231,117	2.0%			
105	2021-22	\$ 15,097,553	\$ 2,276,118	2.0%			
106							
107							
108							
109	Sales tax @6%						
110		High	low				
111	2017-18	836,313	126,083				
112	2018-19	853,181	128,626				
113	2019-20	870,389	131,220				
114	2020-21	887,944	133,867				
115	2021-22	905,853	136,567				
116							
117							
118							
119							
120	Assumed taxable	30%		15%			
121		High	Middle	Low			
122	2017-18	0.25	0.13	0.02			
123	2018-19	0.26	0.14	0.02			
124	2019-20	0.26	0.14	0.02			
125	2020-21	0.27	0.14	0.02			
126	2021-22	0.27	0.15	0.02			

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Animal & Aquaculture Health Products

Bill Number(s): Proposed Language HB 1231

☐ **Entire Bill**

☒ **Partial Bill:** Section 2: Animal & Aquaculture Health Products – Retroactive application

Sponsor(s): Representative Raburn

Month/Year Impact Begins: July 1, 2017 (one month lag to collections)

Date of Analysis: March 31, 2017

Section 1: Narrative

- a. **Current Law:** 212.08 (5) (a) F.S., exempts certain items in agricultural use from sales tax. Aquaculture Health Products are currently taxable
- b. **Proposed Change:** The proposed language for HB 1231 adds: The amendments made to s. 212.08(5)(a), Florida Statutes, that exempt certain animal health products and aquaculture health products are intended to be remedial in nature and apply retroactively, but do not provide a basis for an assessment of any tax or create a right to a refund or credit of any tax paid before the effective date of this act.

Section 2: Description of Data and Sources

Section 3: Methodology (Include Assumptions and Attach Details)

The low impact is based on a known value for a representative entity the Department would expect to be affected by the proposed language. The low assumes that there would be a (\$150,000) impact in the first year. The middle is double the low, and the high is double the middle.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	\$(0.6 M)		\$(0.3 M)		\$(0.15 M)	
2018-19						
2019-20						
2020-21						
2021-22						

List of affected Trust Funds: Sales Tax Trust Fund

Section 5: Consensus Estimate (Adopted: 03/31/2017): The Conference adopted the middle impact.

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

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(Insignificant)	0.0	(0.1)	0.0	(0.4)	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: Corporate Income Tax / Sales and Use Tax/Insurance Premium Tax

Issue: Community Contribution Tax Credits – 1 Year Extension

Bill Number(s): Proposed Language

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s):

Month/Year Impact Begins: July 1, 2017

Date of Analysis: March 31, 2017

Section 1: Narrative

- a. Current Law:** The credit shall be computed as 50 percent of the persons approved annual community contribution. Set to expire June 30, 2018 and any accrued credit carryover that is unused on that date may be used until the expiration of the 3-year carryover period for such credit.
- b. Proposed Change:** The total amount of tax credits which may be granted for all programs under this paragraph, s. 220.183 and s. 624.5105 is ~~\$18.4 million in the 2015-2016 fiscal year, \$21.4 million in the 2016-2017 fiscal year, and \$21.4 million annually in the 2017-2018 fiscal year~~ for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 and homeownership opportunities for low-income households or very-low-income households as defined in s. 420.9071 and \$3.5 million annually for all other projects.. Extends the community contributions tax credits to June 30, 2019

Section 2: Description of Data and Sources

Section 3: Methodology (Include Assumptions and Attach Details)

The High scenario assumes that the fiscal year maximum will be reached. The medium scenario assumes that the total amount granted reaches \$2 Million below the cap and the low assumes \$4 million below the cap.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18						
2018-19	(\$24.9m)		(\$22.9m)		(\$20.9m)	
2019-20						
2020-21						
2021-22						

List of affected Trust Funds: General Revenue, General Sales Grouping

Section 5: Consensus Estimate (Adopted: 03/31/2017): The Conference adopted the high estimate. The Conference assumes that 85% of the credits are applied towards sales and use tax, with the rest applied against corporate income tax.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2018-19	(22.5)	0.0	(Insignificant)	0.0	(0.6)	0.0	(1.8)	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	0.0	0.0	0.0	0.0	0.0
2018-19	0.0	0.0	(2.4)	0.0	(24.9)	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