

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Tax Exemptions for First Responders and Surviving Spouses

Bill Number(s): CS/CS/HB 455, Enrolled

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Rep. Metz

Month/Year Impact Begins: 2017-18 levies

Date of Analysis: 6/13/2017

Section 1: Narrative

a. Current Law: Article VII, Section 6 (f) reads: By general law and subject to conditions and limitations specified therein, the Legislature may provide ad valorem tax relief equal to the total amount or a portion of the ad valorem tax otherwise owed on homestead property to:

- (1) The surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces.
- (2) The surviving spouse of a first responder who died in the line of duty.
- (3) A first responder who is totally and permanently disabled as a result of an injury or injuries sustained in the line of duty. Causal connection between a disability and service in the line of duty shall not be presumed but must be determined as provided by general law. For purposes of this paragraph, the term “disability” does not include a chronic condition or chronic disease, unless the injury sustained in the line of duty was the sole cause of the chronic condition or chronic disease.

As used in this subsection and as further defined by general law, the term “first responder” means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic, and the term “in the line of duty” means arising out of and in the actual performance of duty required by employment as a first responder.

There is not currently an implementing statute regarding Article VII, Section 6(f)(3).

Section 943.10(1) defines “law enforcement officer” to mean: any person who is elected, appointed, or employed full time by **any municipality** or the state or any political subdivision thereof; who is vested with authority to bear arms and make arrests; and whose primary responsibility is the prevention and detection of crime or the enforcement of the penal, criminal, traffic, or highway laws of the state. This definition includes all certified supervisory and command personnel whose duties include, in whole or in part, the supervision, training, guidance, and management responsibilities of full-time law enforcement officers, part-time law enforcement officers, or auxiliary law enforcement officers but does not include support personnel employed by the employing agency

Section 943.10 (2) defines “correctional officer” to mean: means any person who is appointed or employed full time by the state or any political subdivision thereof, or by any private entity which has contracted with the state or county, and whose primary responsibility is the supervision, protection, care, custody, and control, or investigation, of inmates within a correctional institution; however, the term “correctional officer” does not include any secretarial, clerical, or professionally trained personnel.

Section 633.102 defines “firefighter” to mean: an individual who holds a current and valid Firefighter Certificate of Compliance or Special Certificate of Compliance issued by the division(Division of State Fire Marshall within the Department of financial Services) under s. [633.408](#).

Florida Administrative Code (F.A.C) 69A-37.055(1) states: The Division of State Fire Marshal may issue a certificate to any person who has received basic employment training for firefighters in another state when the division has determined that such training was at least equivalent to that required by the division for approved firefighter education and training programs in this state and when such person has satisfactorily complied with all other requirements of this part.

Section 401.23(11) defines “emergency medical technician” to mean: a person who is certified by the department (Department of Health) to perform basic life support pursuant to this part

Section 401.23(17) defines “paramedic” to mean: a person who is certified by the department (Department of Health) to perform basic and advanced life support pursuant to this part.

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Tax Exemptions for First Responders and Surviving Spouses

Bill Number(s): CS/CS/HB 455, Enrolled

- b. Proposed Change:** Creates Section 196.102 to read (in part): 196.102 Exemption for certain totally and permanently disabled first responders and their surviving spouses.
- (1) As used in this section, the term:
 - (a) "First responder" has the same meaning as in s. 196.081.
 - (b) "Cardiac event" means a heart attack, stroke or vascular rupture.
 - (c) "In the line of duty" has the same meaning as in s. 196.081.
 - (d) "Total and Permanent Disability" means an impairment of the mind or body that renders a first responder unable to engage in any substantial gainful occupation and that is reasonably certain to continue throughout his or her life.
 - (2) Any real estate that is owned and used as a homestead by a person who has a totally and permanent disability as a result of an injury or injuries sustained in the line of duty while serving as a first responder in this state or during an operation in another state or county authorized by this state or a political subdivision of this state is exempt from taxation if the first responder is a permanent resident of this state on January 1 of the year for which the exemption is being claimed.
 - (3) An applicant may qualify for the exemption under this section by applying by March 1, pursuant to subsection (4) or subsection 5, to the property appraiser of the county where the property is located.
 - (4) An applicant may qualify for the exemption under this section by providing the employer certificate described in paragraph (5)(b) and satisfying the requirements for the totally and permanently disabled exemption in s. 196.101; however, for purposes of this section, the applicant is not required to satisfy the gross income requirement in s. 196.101(4)(a).
 - (5) An applicant may qualify for the exemption under this section by providing the documents described in paragraphs (a), (b), and (c), which serve as prima facie evidence that the person is entitled to the exemption:
 - (a) Documentation from the Social Security Administration stating that the applicant is totally and permanently disabled. The documentation must be provided to the property appraiser within 3 months after issuance. An applicant who is not eligible to receive a medical status determination from the Social Security Administration due to his or her ineligibility for Social Security benefits or Medicare benefits may provide documentation from the Social Security Administration stating that the applicant is not eligible to receive a medical status determination from the Social Security Administration, and provide physician certifications as required by paragraph (c) from two professionally unrelated physicians, rather than the one certification required by that paragraph.
 - (b)1. A certificate from the organization that employed the applicant as a first responder or supervised the applicant as a volunteer first responder at the time that the injury or injuries occurred. The employer certificate must contain, at a minimum:
 - a. The title of the person signing the certificate.
 - b. The name and address of the employing entity.
 - c. A description of the incident that caused the injury or injuries.
 - d. The date and location of the incident.
 - e. A statement that the first responder's injury or injuries were:
 - (I) Directly and proximately caused by service in the line of duty.
 - (II) Without willful negligence on the part of the first responder.
 - (III) The sole cause of the first responder's total and permanent disability.
 2. If the first responder's total and permanent disability was caused by a cardiac event, the employer must also certify that the requirements of subsection (6) are satisfied.
 3. The employer certificate must be supplemented with extant documentation of the incident or event that caused the injury, such as an accident or incident report. The applicant may deliver the original employer certificate to the property appraiser's office or the employer may directly transmit the employer certificate to the applicable property appraiser.
 - (c) A certificate from a physician licensed in this state under chapters 458 or 459, which certifies that the applicant is totally and permanently disabled, and that such disability renders the applicant unable to engage in any substantial gainful occupation due to an impairment of the mind or body, which condition is reasonably certain to continue throughout the life of the applicant. (The bill provides specific language for the certificate.)
- (6) Total and permanent disability that results from a cardiac event does not qualify for the exemption provided in this section unless the cardiac event occurs no later than 24 hours after the first responder performed nonroutine stressful or strenuous physical activity in the line of duty and the first responder provides the employer with medical evidence showing that:
- (a) The nonroutine stressful or strenuous activity directly and proximately caused the cardiac event that gave rise to the total and permanent disability; and

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Tax Exemptions for First Responders and Surviving Spouses

Bill Number(s): CS/CS/HB 455, Enrolled

- (b) The cardiac event was not caused by preexisting vascular disease.
- (7) An applicant that is granted the exemption under this section has a continuing duty to notify the property appraiser of any changes in his or her status with the Social Security Administration, employment, or other relevant changes in circumstances that affect qualification for the exemption.
- (8) The tax exemption carries over to the benefit of the surviving spouse as long as the surviving spouse holds the legal or beneficial title to the homestead, permanently resides thereon as specified in s. 196.031, and does not remarry. If the surviving spouse sells the property, an exemption not to exceed the amount granted under the most recent ad valorem tax roll may be transferred to the new residence if it is used as the surviving spouse's primary residence and he or she does not remarry.
- (9) An applicant may apply for the exemption before producing the necessary documentation described in subsections (4) or (5). Upon receipt of the documentation, the exemption shall be granted as of the date of the original application and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e).
- (10) Any person who knowingly or willfully gives false information for the purpose of claiming the exemption provided in this section commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or by fine of not more than \$5,000, or both.
- (11) The Department of Revenue may, and all conditions are deemed to be met to, adopt emergency rules pursuant to ss. 120.536(1) and 120.54 to administer the application process for the 2017 calendar year. This subsection is repealed on August 30, 2018.
- (12) Notwithstanding s. 196.011 and this section, the deadline for a first responder to file an application with the property appraiser for an exemption under this section for the 2017 tax year is August 1, 2017.
- (13) If an application is not timely filed under subsection (12), a property appraiser may grant the exemption if:
- (a) The applicant files an application for the exemption on or before the 25th day after the mailing of the notice required under s. 194.011(1) by the property appraiser during the 2017 calendar year;
 - (b) The applicant is qualified for the exemption; and
 - (c) The applicant produces sufficient evidence, as determined by the property appraiser, which demonstrates that the applicant was unable to apply for the exemption in a timely manner or otherwise demonstrates extenuating circumstances that warrant granting the exemption.
- (14) If the property appraiser denies an exemption under subsections (12) or (13), the applicant may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting the exemption be granted. Notwithstanding s. 194.013, the eligible first responder is not required to pay a filing fee for such petition filed on or before December 31, 2017. Upon review of the petition, the value adjustment board shall grant the exemption if it determines the applicant is qualified and has demonstrated the existence of extenuating circumstances warranting the exemption.
- Further provides: This act operates prospectively to the 2017 tax roll and does not provide a basis for relief from an assessment of taxes not paid or create a right to a refund of taxes paid before January 1, 2017.

Section 2: Description of Data and Sources

Department of Health – license verification – paramedics and Emergency Medical Technicians

US Bureau of Justice – April 2016 National Sources of Law Enforcement Employment Data

US Fire Administration data <https://apps.usfa.fema.gov/registry/summary>

Bureau of Labor Statistics Occupational Employment and Wages

Florida Retirement System Pension Plan and Other State Administered Systems – Comprehensive Annual Report Fiscal Year Ended June 30, 2016

2016 Average School and Non-school Homestead Taxable Value

2016-17 Millage rates

February 13, 2017 Florida Demographic Conference data

American Community Survey Data

Section 3: Methodology (Include Assumptions and Attach Details)

Obtained data on first responders from American Community Survey. Data included information on occupation as well as disability, including certain qualitative information on the extent of the disability. The data also included home ownership information by occupation. Used the occupation, disability and homeownership rate to derive an assumed number of disabled first responders that are homeowners. Used data from the Florida Retirement System for the number of total special risk and the total number of in line

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Tax Exemptions for First Responders and Surviving Spouses

Bill Number(s): CS/CS/HB 455, Enrolled

of duty totally and permanently disabled special risk. Calculated the percentage of in line of duty disabled special risk of the total active special risk and of the total active and retired special risk. For the middle, the latter percentage was applied to the EDR recommended Replacement number based upon PUM and ACS data. The resulting assumed number of total in line of duty totally and permanently disabled first responders were then multiplied by the assumed homeownership rate of 73% results in the assumed number of in line of duty disabled first responders who will be able to avail themselves of the exemption. This number of in line of duty disabled first responders is then multiplied by the average school and non-school taxable value of homestead property and the respective school and non-school millage rates to arrive at an impact. Growth is estimated by applying household growth from the February 13, 2017 Demographic Estimating Conference. This household growth rate is used as a proxy for growth in the number of eligible homesteads and for growth in the taxable value of the eligible homesteads.

Section 4: Proposed Fiscal Impact

School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			(\$1.2 M)	(\$1.2 M)		
2018-19			(\$1.2 M)	(\$1.2 M)		
2019-20			(\$1.3 M)	(\$1.3 M)		
2020-21			(\$1.3 M)	(\$1.3 M)		
2021-22			(\$1.3 M)	(\$1.3 M)		

Non-School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			(\$1.7 M)	(\$1.7 M)		
2018-19			(\$1.7 M)	(\$1.7 M)		
2019-20			(\$1.7 M)	(\$1.7 M)		
2020-21			(\$1.7 M)	(\$1.7 M)		
2021-22			(\$1.8 M)	(\$1.8 M)		

List of affected Trust Funds:

Ad Valorem

Section 5: Consensus Estimate (Adopted: 06/14/2017): The Conference adopted a change of 3% to the proposed estimate to account for the changes made to the language since the bill was previously adopted.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(1.2)	(1.2)	(1.6)	(1.6)	(2.8)	(2.8)
2018-19	(1.2)	(1.2)	(1.6)	(1.6)	(2.8)	(2.8)
2019-20	(1.2)	(1.2)	(1.6)	(1.6)	(2.8)	(2.8)
2020-21	(1.3)	(1.3)	(1.7)	(1.7)	(3.0)	(3.0)
2021-22	(1.3)	(1.3)	(1.7)	(1.7)	(3.0)	(3.0)

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	0.0	0.0	0.0	(2.8)	(2.8)	(2.8)	(2.8)
2018-19	0.0	0.0	0.0	0.0	(2.8)	(2.8)	(2.8)	(2.8)
2019-20	0.0	0.0	0.0	0.0	(2.8)	(2.8)	(2.8)	(2.8)
2020-21	0.0	0.0	0.0	0.0	(3.0)	(3.0)	(3.0)	(3.0)
2021-22	0.0	0.0	0.0	0.0	(3.0)	(3.0)	(3.0)	(3.0)

	A	B	C	D
1	First responder Data DOR Updated FRS Based Analysis			
2	Florida			
3	Department of Health Data		Current Licensees	NonPracticing Status
4	Emergency Medical Technicians		31,382	75,568
5	Paramedics		29,781	13,118
6				
7	Bureau of Justice Data	US	Florida	Florida %
8	Sworn Law Enforcement -2012	750,340	41,714	5.56%
9				
10	US Fire Administration data - 2016	US		Assumed - Florida (7.42%)
11	Career Firefighters	341,216		25,318
12	Volunteer	597,128		44,307
13	Paid per call	127,956		9,494
14	Total	1,066,300		79,119
15				
16	Bureau of Labor Statistics -May 2015	US	Florida	Florida %
17	33-2011 Firefighters	318,790	23,640	7.42%
18	33-3012 Correctional Officers	427,790	34,470	8.06%
19	33-3051 Police and Sheriff Patrol Officers	653,740	40370	6.18%
20	33-3021 Detectives and Criminal Investigators	106,580	6120	5.74%
21				
22	State Division of Retirement Data		Florida - Assumed in prior analysis	Actual - as of 2016
23	Special Risk - Active Members - 2016		70,695	70,695
24	Special Risk - Annuitants - 2016		35,160	35,160
25	Total Disabled - 2016		16,185	16,248
26	Total in-line of duty Disabled - 2016		3,492	3,492
27	Special Risk Disabled - All - 2016		1,567	1,669
28	Percent in line of duty disability		21.58%	21.58%
29	Assumed number of in line of duty disabled special risk		338.1	986
30	Assumed in line of duty disabled special risk as a percent of all special risk members		0.32%	0.93%
31	Assumed in line of duty disabled special risk as a percent of active special risk members		0.48%	1.39%
32				
33	First Responders for Florida - assumed active - DOR analysis		221,242	
34	EDR Recommended Replacement Number - Inclusive of Active and Retired		191,194	
35				
36			Middle	
37	In line of duty Disability - assumed		1781	
38				
39			Middle	
40	Homeownership Rate for selected professions from PUMS****		73%	
41				
42	Mean Homestead Taxable Value - School - 2016		\$137,357	
43	Mean Homestead Taxable Value - NonSchool - 2016		\$116,341	
44				
45	School Millage		6.955	
46	Non-School Millage		10.824	
47				
48	Household Growth - 2/13/2017 Florida Demographic			
49	2017	1.59%		
50	2018	1.59%		
51	2019	1.58%		
52	2020	1.56%		
53	2021	1.53%		
54				
55	Impact - School	Middle		
56	2017	\$1,241,970		
57	2018	\$1,261,717		
58	2019	\$1,281,778		
59	2020	\$1,302,030		
60	2021	\$1,322,342		
61				
62	Impact - NonSchool	Middle		
63	2017	\$1,637,130		
64	2018	\$1,663,161		
65	2019	\$1,689,605		
66	2020	\$1,716,301		
67	2021	\$1,743,075		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	The number currently working in selected professions			136,929		NOTE: EDR Active Number as opposed to Bob's 221,242										
2																
3	Florida Labor Force Status*					*Universe: ((GESTFIPS = 12))										
4	Total PMMLR					Weight used: MARSUPWT										
5	Employed-At Work					DataSet(s) selected: Mar 2016										
6	Employed-Absent					Source: CPS March Annual Social and Economic Supplement										
7	Unemployed-On Layoff															
8	Unemployed-Looking															
9	Retired-Not In Labor Force					39.6%										
10	Disabled-Not In Labor Force					8.9%										
11	Other-Not In Labor Force															
12																
13																
14	EDR Estimated Employed and Retired Pool		High	Middle		Low		NOTE: EDR Recommended Replacement Number for Bob's 221,242; inclusive of active and retired								
15	Potential Pool #1 for Disabled Calculations**		16,955			191,194		<div>**Disabled when all of the following conditions are met:</div> <ul style="list-style-type: none">a person has a specific physical or mental condition that prevents the individual from working,the disability is not a combination of minor disabilities that normally come with advanced age,the disability incapacitates a person and prevents him/her from doing <u>any kind of work</u>, not just the type of work at his/her last job, for at least the next 6 months. <div>***PUMS: Physical or Ambulatory Difficulty (having difficulty walking or climbing stairs).</div> <div>% of Active Workers (136,929)</div> <div>% of Workers deemed retired by EDR (191,194 - 136,929)</div>								
16																
17																
18																
19																
20	Potential Pool #2 for Disabled Calculations***							<div>***PUMS: Physical or Ambulatory Difficulty (having difficulty walking or climbing stairs).</div> <div>% of Active Workers (136,929)</div> <div>% of Workers deemed retired by EDR (191,194 - 136,929)</div>								
21						1.7%	2,262									
22						14.7%	7,967									
23							10,229									
24																
25	Homeownership Rate for selected professions from PUMS****		73.3%			73.3%		****To be applied to EDR Estimated Employed and Retired Pool								
26																
27	Assumed Disabled First Responders that are homeowners		12427	9962		7497										
28																
29	Assumed Percent Disabled in Line of Duty		16%	14%		12%										
30			1988	1379		900										
31																
32	Mean Homestead Taxable Value - School - 2016			\$137,357												
33	Mean Homestead Taxable Value - Non-school - 2016			\$116,341												
34																
35	School Millage			6.955												
36	Non-School Millage			10.824												
37																
38	Household Growth - 2/13/2017 Florida Demographic															
39	2017		1.59%													
40	2018		1.59%													
41	2019		1.58%													
42	2020		1.56%													
43	2021		1.53%													
44																
45			Pool 1	Average	Pool 2											
46	Impact - School		High	Middle	Low											
47	2017		\$1,929,755	\$1,338,332	\$873,138											
48	2018		\$1,960,438	\$1,359,611	\$887,021											
49	2019		\$1,991,413	\$1,381,093	\$901,036											
50	2020		\$2,022,479	\$1,402,638	\$915,092											
51	2021		\$2,053,423	\$1,424,098	\$929,093											
						Impact - Non-school	High	Middle	Low							
						2017	\$2,543,752	\$1,764,153	\$1,150,948							
						2018	\$2,584,197	\$1,876,723	\$1,169,248							
						2019	\$2,625,028	\$1,906,433	\$1,187,839							
						2020	\$2,665,978	\$1,936,292	\$1,206,607							
						2021	\$2,706,768	\$1,966,099	\$1,225,430							

	A	B	C	D	E	F	G	H
1	Labor Force Status							
2	Florida	Total	Civilian employed, at work	Civilian employed, with a job but not at work	Unemployed	Armed Forces, At Work	Armed Forces, With a Job But Not At Work	Not in Labor Force
3	Total for these 11 Occupations	156,124	126,701	1,787	3,477	1,536	66	22,557
4			81.2%	1.1%	2.2%	1.0%	0.04%	14.4%
5	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	11,756	160	445	74	0	1,705
6	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	2,314	485	104	0	0	1,215
7	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	7,270	0	238	84	0	1,607
8	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	2,873	0	0	0	0	1,299
9	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	5,915	0	0	0	0	1,504
10	PRT-FIREFIGHTERS	22,327	19,639	186	232	510	0	1,760
11	PRT-FIRE INSPECTORS	1,978	1,388	0	178	139	0	273
12	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	28,742	669	952	0	0	4,791
13	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	8,075	204	300	0	0	2,040
14	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	475	0	0	0	0	107
15	PRT-POLICE OFFICERS	46,416	38,254	83	1,028	729	66	6,256
16								
17								
18								
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))							
20	Weight used: PWGTP							
21	DataSet(s) selected: 2015							
22	Source: ACS Public Use Microdata Sample							
23								
24								
25	Homeownership Rate for selected professions from PUMS****							

	A	B	C	D	E
1	Florida	When Last Worked			
2		Total	Within the past 12 months	1-5 years ago	Over 5 years ago or never worked
3	Total for these 11 Occupations	156,124	136,929	19,195	0
4			87.7%	12.3%	
5	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	12,788	1,352	0
6	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	3,239	879	0
7	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	7,826	1,373	0
8	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	3,017	1,155	0
9	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	6,296	1,123	0
10	PRT-FIREFIGHTERS	22,327	20,637	1,690	0
11	PRT-FIRE INSPECTORS	1,978	1,527	451	0
12	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	31,144	4,010	0
13	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	8,728	1,891	0
14	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	582	0	0
15	PRT-POLICE OFFICERS	46,416	41,145	5,271	0
16					
17					
18					
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))				
20	Weight used: PWGTP				
21	DataSet(s) selected: 2015				
22	Source: ACS Public Use Microdata Sample				
23					
24					
25	Homeownership Rate for selected professions from PUMS****				

	A	B	C	D	E	F	G
1	Florida	When Last Worked					
2		Total		Within the past 12		1-5 years ago	
3		Total	Average AGE	Total	Average AGE	Total	Average AGE
4	Total for these 11 Occupations	156,124	42.8	136,929	40.8	19,195	56.8
5	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	36.4	12,788	35.0	1,352	49.9
6	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	50.2	3,239	47.2	879	61.2
7	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	48.0	7,826	45.9	1,373	59.5
8	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	50.7	3,017	46.3	1,155	62.2
9	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	50.4	6,296	46.9	1,123	70.0
10	PRT-FIREFIGHTERS	22,327	40.6	20,637	39.1	1,690	58.9
11	PRT-FIRE INSPECTORS	1,978	49.5	1,527	45.9	451	61.8
12	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	41.1	31,144	39.5	4,010	53.8
13	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	46.2	8,728	45.1	1,891	50.9
14	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	54.4	582	54.4	0	NA
15	PRT-POLICE OFFICERS	46,416	42.2	41,145	40.4	5,271	56.4
16							
17							
18	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))						
19	Weight used: PWGTP						
20	DataSet(s) selected: 2015						
21	Source: ACS Public Use Microdata Sample						
22							
23							
24							
25	Homeownership Rate for selected professions from PUMS****						

	A	B	C	D	E	F	G	H	I	J
1	Florida	When Last Worked								
2	Independent Living Difficulty (DOUT) - Yes or No	Total			Within the past 12 months			1 to 5 years ago		
3		Total	Yes	No	Total	Yes	No	Total	Yes	No
4	Total for these 11 Occupations	156,124	1,507	154,617	136,929	461	136,468	19,195	1,046	18,149
5			1.0%	99.0%		0.3%	99.7%		5.4%	94.6%
6	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	147	13,993	12,788	0	12,788	1,352	147	1,205
7	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	151	3,967	3,239	48	3,191	879	103	776
8	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	72	9,127	7,826	0	7,826	1,373	72	1,301
9	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	0	4,172	3,017	0	3,017	1,155	0	1,155
10	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	97	7,322	6,296	0	6,296	1,123	97	1,026
11	PRT-FIREFIGHTERS	22,327	64	22,263	20,637	0	20,637	1,690	64	1,626
12	PRT-FIRE INSPECTORS	1,978	0	1,978	1,527	0	1,527	451	0	451
13	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	685	34,469	31,144	349	30,795	4,010	336	3,674
14	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	128	10,491	8,728	64	8,664	1,891	64	1,827
15	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	0	582	582	0	582	0	0	0
16	PRT-POLICE OFFICERS	46,416	163	46,253	41,145	0	41,145	5,271	163	5,108
17										
18										
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))									
20	Weight used: PWGTP									
21	DataSet(s) selected: 2015									
22	Source: ACS Public Use Microdata Sample									
23										
24										
25	Homeownership Rate for selected professions from PUMS****									

	A	B	C	D	E	F	G	H	I	J
1	Florida	When Last Worked								
2	Physical Difficulty (DPHY) - Yes or No	Total			Within the past 12 months			1 to 5 years ago		
3		Total	Yes	No	Total	Yes	No	Total	Yes	No
4	Total for these 11 Occupations	156,124	5,080	151,044	136,929	2,262	134,667	19,195	2,818	16,377
5			3.3%	96.7%		1.7%	98.3%		14.7%	85.3%
6	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	125	14,015	12,788	0	12,788	1,352	125	1,227
7	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	488	3,630	3,239	343	2,896	879	145	734
8	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	505	8,694	7,826	284	7,542	1,373	221	1,152
9	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	163	4,009	3,017	0	3,017	1,155	163	992
10	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	176	7,243	6,296	0	6,296	1,123	176	947
11	PRT-FIREFIGHTERS	22,327	336	21,991	20,637	175	20,462	1,690	161	1,529
12	PRT-FIRE INSPECTORS	1,978	0	1,978	1,527	0	1,527	451	0	451
13	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	1,679	33,475	31,144	749	30,395	4,010	930	3,080
14	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	401	10,218	8,728	203	8,525	1,891	198	1,693
15	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	0	582	582	0	582	0	0	0
16	PRT-POLICE OFFICERS	46,416	1,207	45,209	41,145	508	40,637	5,271	699	4,572
17										
18										
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))									
20	Weight used: PWGTP									
21	DataSet(s) selected: 2015									
22	Source: ACS Public Use Microdata Sample									
23										
24										
25	Homeownership Rate for selected professions from PUMS****									

	A	B	C	D	E	F	G	H	I	J
1	Florida	When Last Worked								
2	Difficulty Dressing (DDRS) - Yes or No	Total			Within the past 12 months			1 to 5 years ago		
3		Total	Yes	No	Total	Yes	No	Total	Yes	No
4	Total for these 11 Occupations	156,124	2,590	153,534	136,929	1,644	135,285	19,195	946	18,249
5			1.7%	98.3%		1.2%	98.8%		4.9%	95.1%
6	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	154	13,986	12,788	64	12,724	1,352	90	1,262
7	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	151	3,967	3,239	48	3,191	879	103	776
8	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	182	9,017	7,826	110	7,716	1,373	72	1,301
9	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	0	4,172	3,017	0	3,017	1,155	0	1,155
10	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	81	7,338	6,296	0	6,296	1,123	81	1,042
11	PRT-FIREFIGHTERS	22,327	115	22,212	20,637	64	20,573	1,690	51	1,639
12	PRT-FIRE INSPECTORS	1,978	0	1,978	1,527	0	1,527	451	0	451
13	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	1,248	33,906	31,144	1,029	30,115	4,010	219	3,791
14	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	90	10,529	8,728	90	8,638	1,891	0	1,891
15	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	0	582	582	0	582	0	0	0
16	PRT-POLICE OFFICERS	46,416	569	45,847	41,145	239	40,906	5,271	330	4,941
17										
18										
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))									
20	Weight used: PWGTP									
21	DataSet(s) selected: 2015									
22	Source: ACS Public Use Microdata Sample									
23										
24										
25	Homeownership Rate for selected professions from PUMS****									

	A	B	C	D	E	F	G	H	I	J
1	Florida	When Last Worked								
2	Difficulty Remembering (DREM) - Yes or No	Total			Within the past 12 months			1 to 5 years ago		
3		Total	Yes	No	Total	Yes	No	Total	Yes	No
4	Total for these 11 Occupations	156,124	2,682	153,442	136,929	1,334	135,595	19,195	1,348	17,847
5			1.7%	98.3%		1.0%	99.0%		7.0%	93.0%
6	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	318	13,822	12,788	260	12,528	1,352	58	1,294
7	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	139	3,979	3,239	48	3,191	879	91	788
8	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	54	9,145	7,826	0	7,826	1,373	54	1,319
9	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	0	4,172	3,017	0	3,017	1,155	0	1,155
10	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	32	7,387	6,296	0	6,296	1,123	32	1,091
11	PRT-FIREFIGHTERS	22,327	210	22,117	20,637	64	20,573	1,690	146	1,544
12	PRT-FIRE INSPECTORS	1,978	0	1,978	1,527	0	1,527	451	0	451
13	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	841	34,313	31,144	365	30,779	4,010	476	3,534
14	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	324	10,295	8,728	260	8,468	1,891	64	1,827
15	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	0	582	582	0	582	0	0	0
16	PRT-POLICE OFFICERS	46,416	764	45,652	41,145	337	40,808	5,271	427	4,844
17										
18										
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))									
20	Weight used: PWGTP									
21	DataSet(s) selected: 2015									
22	Source: ACS Public Use Microdata Sample									
23										
24										
25	Homeownership Rate for selected professions from PUMS****									

	A	B	C	D	E	F	G	H	I
1	Florida								
	Number of People (Person Weight)	Total	N/A (GQ/vacant)	Owned with mortgage or loan (include home equity loans)	Owned Free And Clear	Rented	Occupied without payment of rent		Calculated by EDR Owner %
2									
3	Total for these 11 Occupations	156,124	569	87,956	26,478	39,769	1,352		73.3%
4			0.4%	56.3%	17.0%	25.5%	0.9%		
5	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	0	7,352	1,689	4,797	302		64%
6	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	0	2,578	692	696	152		79%
7	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	0	6,561	905	1,578	155		81%
8	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	0	2,698	802	672	0		84%
9	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	0	3,014	766	3,360	279		51%
10	PRT-FIREFIGHTERS	22,327	407	13,239	3,599	4,951	131		75%
11	PRT-FIRE INSPECTORS	1,978	0	417	454	1,107	0		44%
12	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	162	17,750	6,958	10,083	201		70%
13	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	0	6,409	2,850	1,360	0		87%
14	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	0	143	181	258	0		56%
15	PRT-POLICE OFFICERS	46,416	0	27,795	7,582	10,907	132		76%
16									
17									
18	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))								
19	Weight used: PWGTP								
20	DataSet(s) selected: 2015								
21	Source: ACS Public Use Microdata Sample								
22									
23									
24									
25	Homeownership Rate for selected professions from PUMS****								

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Utilities – Small Wireless Facilities

Bill Number(s): CS/CS/HB 687 Enrolled

☐ **Entire Bill**

☒ **Partial Bill:** Lines 322-324

Sponsor(s): Rep. La Rosa

Month/Year Impact Begins: July 1, 2017

Date of Analysis: 6/13/2017

Section 1: Narrative

- a. Current Law:** Article VII, section 3 (a) of the Florida Constitution reads: All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

Section 196.012 (6), Florida Statutes, reads: (6) Governmental, municipal, or public purpose or function shall be deemed to be served or performed when the lessee under any leasehold interest created in property of the United States, the state or any of its political subdivisions, or any municipality, agency, special district, authority, or other public body corporate of the state is demonstrated to perform a function or serve a governmental purpose which could properly be performed or served by an appropriate governmental unit or which is demonstrated to perform a function or serve a purpose which would otherwise be a valid subject for the allocation of public funds. For purposes of the preceding sentence, an activity undertaken by a lessee which is permitted under the terms of its lease of real property designated as an aviation area on an airport layout plan which has been approved by the Federal Aviation Administration and which real property is used for the administration, operation, business offices and activities related specifically thereto in connection with the conduct of an aircraft full service fixed base operation which provides goods and services to the general aviation public in the promotion of air commerce shall be deemed an activity which serves a governmental, municipal, or public purpose or function. Any activity undertaken by a lessee which is permitted under the terms of its lease of real property designated as a public airport as defined in s. [332.004](#)(14) by municipalities, agencies, special districts, authorities, or other public bodies corporate and public bodies politic of the state, a spaceport as defined in s. [331.303](#), or which is located in a deepwater port identified in s. [403.021](#)(9)(b) and owned by one of the foregoing governmental units, subject to a leasehold or other possessory interest of a nongovernmental lessee that is deemed to perform an aviation, airport, aerospace, maritime, or port purpose or operation shall be deemed an activity that serves a governmental, municipal, or public purpose. The use by a lessee, licensee, or management company of real property or a portion thereof as a convention center, visitor center, sports facility with permanent seating, concert hall, arena, stadium, park, or beach is deemed a use that serves a governmental, municipal, or public purpose or function when access to the property is open to the general public with or without a charge for admission. If property deeded to a municipality by the United States is subject to a requirement that the Federal Government, through a schedule established by the Secretary of the Interior, determine that the property is being maintained for public historic preservation, park, or recreational purposes and if those conditions are not met the property will revert back to the Federal Government, then such property shall be deemed to serve a municipal or public purpose. The term "governmental purpose" also includes a direct use of property on federal lands in connection with the Federal Government's Space Exploration Program or spaceport activities as defined in s. [212.02](#)(22). Real property and tangible personal property owned by the Federal Government or Space Florida and used for defense and space exploration purposes or which is put to a use in support thereof shall be deemed to perform an essential national governmental purpose and shall be exempt. "Owned by the lessee" as used in this chapter does not include personal property, buildings, or other real property improvements used for the administration, operation, business offices and activities related specifically thereto in connection with the conduct of an aircraft full service fixed based operation which provides goods and services to the general aviation public in the promotion of air commerce provided that the real property is designated as an aviation area on an airport layout plan approved by the Federal Aviation Administration. For purposes of determination of "ownership," buildings and other real property improvements which will revert to the airport authority or other governmental unit upon expiration of the term of the lease shall be deemed "owned" by the governmental unit and not the lessee. Providing two-way telecommunications services to the public for hire by the use of a telecommunications facility, as defined in s. [364.02](#)(14), and for which a certificate is required under chapter 364 does not constitute an exempt use for purposes of s. [196.199](#), unless the telecommunications services are provided by the operator of a public-use airport, as defined in s. [332.004](#), for the operator's provision of telecommunications services for the airport or its tenants, concessionaires, or licensees, or unless the telecommunications services are provided by a public hospital.

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Utilities – Small Wireless Facilities

Bill Number(s): CS/CS/HB 687 Enrolled

Section 196.166 reads: Government property exemption.—

(1) Property owned and used by the following governmental units shall be exempt from taxation under the following conditions:

(a)1. All property of the United States is exempt from ad valorem taxation, except such property as is subject to tax by this state or any political subdivision thereof or any municipality under any law of the United States.

2. Notwithstanding any other provision of law, for purposes of the exemption from ad valorem taxation provided in subparagraph 1., property of the United States includes any leasehold interest of and improvements affixed to land owned by the United States, any branch of the United States Armed Forces, or any agency or quasi-governmental agency of the United States if the leasehold interest and improvements are acquired or constructed and used pursuant to the federal Military Housing Privatization Initiative of 1996, 10 U.S.C. ss. 2871 et seq. As used in this subparagraph, the term “improvements” includes actual housing units and any facilities that are directly related to such housing units, including any housing maintenance facilities, housing rental and management offices, parks and community centers, and recreational facilities. Any leasehold interest and improvements described in this subparagraph, regardless of whether title is held by the United States, shall be construed as being owned by the United States, the applicable branch of the United States Armed Forces, or the applicable agency or quasi-governmental agency of the United States and are exempt from ad valorem taxation without the necessity of an application for exemption being filed or approved by the property appraiser. This subparagraph does not apply to a transient public lodging establishment as defined in s. 509.013 and does not affect any existing agreement to provide municipal services by a municipality or county.

(b) All property of this state which is used for governmental purposes shall be exempt from ad valorem taxation except as otherwise provided by law.

(c) All property of the several political subdivisions and municipalities of this state or of entities created by general or special law and composed entirely of governmental agencies, or property conveyed to a nonprofit corporation which would revert to the governmental agency, which is used for governmental, municipal, or public purposes shall be exempt from ad valorem taxation, except as otherwise provided by law.

(d) All property of municipalities is exempt from ad valorem taxation if used as an essential ancillary function of a facility constructed with financing obtained in part by pledging proceeds from the tax authorized under s. 212.0305(4) which is upon exempt or immune federal, state, or county property.

(2) Property owned by the following governmental units but used by nongovernmental lessees shall only be exempt from taxation under the following conditions:

¹(a) Leasehold interests in property of the United States, of the state or any of its several political subdivisions, or of municipalities, agencies, authorities, and other public bodies corporate of the state shall be exempt from ad valorem taxation and the intangible tax pursuant to paragraph (b) only when the lessee serves or performs a governmental, municipal, or public purpose or function, as defined in s. 196.012(6). In all such cases, all other interests in the leased property shall also be exempt from ad valorem taxation. However, a leasehold interest in property of the state may not be exempted from ad valorem taxation when a nongovernmental lessee uses such property for the operation of a multipurpose hazardous waste treatment facility.

(b) Except as provided in paragraph (c), the exemption provided by this subsection shall not apply to those portions of a leasehold or other interest defined by s. 199.023(1)(d), Florida Statutes 2005, subject to the provisions of subsection (7). Such leasehold or other interest shall be taxed only as intangible personal property pursuant to chapter 199, Florida Statutes 2005, if rental payments are due in consideration of such leasehold or other interest. All applicable collection, administration, and enforcement provisions of chapter 199, Florida Statutes 2005, shall apply to taxation of such leaseholds. If no rental payments are due pursuant to the agreement creating such leasehold or other interest, the leasehold or other interest shall be taxed as real property. Nothing in this paragraph shall be deemed to exempt personal property, buildings, or other real property improvements owned by the lessee from ad valorem taxation.

(c) Any governmental property leased to an organization which uses the property exclusively for literary, scientific, religious, or charitable purposes shall be exempt from taxation.

(3) Nothing herein or in s. 196.001 shall require a governmental unit or authority to impose taxes upon a leasehold estate created, extended, or renewed prior to April 15, 1976, if the lease agreement creating such leasehold estate contains a covenant on the part of such governmental unit or authority as lessor to refrain from imposing taxes on the leasehold estate during the term of the leasehold estate; but any such covenant shall not prevent taxation of a leasehold estate by any such taxing unit or authority other than the unit or authority making such covenant.

(4) Property owned by any municipality, agency, authority, or other public body corporate of the state which becomes subject to a leasehold interest or other possessory interest of a nongovernmental lessee other than that described in paragraph (2)(a),

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Utilities – Small Wireless Facilities

Bill Number(s): CS/CS/HB 687 Enrolled

after April 14, 1976, shall be subject to ad valorem taxation unless the lessee is an organization which uses the property exclusively for literary, scientific, religious, or charitable purposes.

(5) Leasehold interests in governmental property shall not be exempt pursuant to this subsection unless an application for exemption has been filed on or before March 1 with the property appraiser. The property appraiser shall review the application and make findings of fact which shall be presented to the value adjustment board at its convening, whereupon the board shall take appropriate action regarding the application. If the exemption in whole or in part is granted, or established by judicial proceeding, it shall remain valid for the duration of the lease unless the lessee changes its use, in which case the lessee shall again submit an application for exemption. The requirements set forth in s. 196.194 shall apply to all applications made under this subsection.

(6) No exemption granted before June 1, 1976, shall be revoked by this chapter if such revocation will impair any existing bond agreement.

(7) Property which is originally leased for 100 years or more, exclusive of renewal options, or property which is financed, acquired, or maintained utilizing in whole or in part funds acquired through the issuance of bonds pursuant to parts II, III, and V of chapter 159, shall be deemed to be owned for purposes of this section.

(8)(a) Any and all of the aforesaid taxes on any leasehold described in this section shall not become a lien on same or the property itself but shall constitute a debt due and shall be recoverable by legal action or by the issuance of tax executions that shall become liens upon any other property in any county of this state of the taxpayer who owes said tax. The sheriff of the county shall execute the tax execution in the same manner as other executions are executed under chapters 30 and 56.

(b) Nonpayment of any such taxes by the lessee shall result in the revocation of any occupational license of such person or the revocation, upon certification hereunder by the property appraiser to the Department of State, of the corporate charter of any such domestic corporation or the revocation, upon certification hereunder by the property appraiser to the Department of State, of the authority of any foreign corporation to do business in this state, as appropriate, which such license, charter, or authority is related to the leased property.

(9) Improvements to real property which are located on state-owned land and which are leased to a public educational institution shall be deemed owned by the public educational institution for purposes of this section where, by the terms of the lease, the improvement will become the property of the public educational institution or the State of Florida at the expiration of the lease.

(10) Notwithstanding any other provision of law to the contrary, property held by a port authority and any leasehold interest in such property are exempt from ad valorem taxation to the same extent that county property is immune from taxation, provided such property is located in a county described in s. 9, Art. VIII of the State Constitution (1885), as restated in s. 6(e), Art. VIII of the State Constitution (1968).

Significant Court Case – City of Gainesville V Ed Crapo First District Court of Appeal 953 So.2d 557 – Reversed lower court decision in part to hold that the placement of wireless telecommunication facilities on a public radio tower results in subjecting the tower to ad valorem taxes.

Section 337.401, Florida Statutes, provides the manner in which local governments with oversight functions regarding the public rights of way shall allow proprietary entities to place facilities in those public rights of way.

- b. Proposed Change:** Amends section 337.401 to create subsection 7, which may be cited as the “Advanced Wireless Infrastructure Deployment Act”. Provides certain definitions, including:

5. "Authority" means a county or municipality having jurisdiction and control of the rights-of-way of any public road. The term does not include the Department of Transportation. Rights-of-way under the jurisdiction and control the department are excluded from this subsection.

6. "Authority utility pole" means a utility pole owned by authority in the right-of-way. The term does not include a utility pole owned by a municipal electric utility, a utility pole used to support municipally owned or operated electric distribution facilities, or a utility pole located in the right-of-way within:

a. A retirement community that:

(I) Is deed restricted as housing for older persons as defined in s. 760.29(4)(b);

(II) Has more than 5,000 residents; and

(III) Has underground utilities for electric transmission or distribution.

b. A municipality that:

(I) Is located on a coastal barrier island as defined in

s. 161.053(1)(b)3.;

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Utilities – Small Wireless Facilities

Bill Number(s): CS/CS/HB 687 Enrolled

(II) Has a land area of less than 5 square miles;

(III) Has less than 10,000 residents; and

(IV) Has, before July 1, 2017, received referendum approval to issue debt to finance municipal-wide undergrounding of its utilities for electric transmission or distribution.

Provides that except as otherwise provided in this subsection, an Authority cannot prohibit, regulate, or charge for the collocation of small wireless facilities in public rights of way.

Provides that the rate to collocate small wireless facilities on an authority utility pole may not exceed \$150 per pole annually.

Provides that the collocation of a small wireless facility on an authority utility pole does not provide a basis for the imposition of an ad valorem tax on the authority utility pole.

Section 2: Description of Data and Sources

2016 Real Property Taxrolls

2016 Tangible Personal Property Taxrolls

Conversations with representatives of Property Appraisers

Section 3: Methodology (Include Assumptions and Attach Details)

In reviewing the taxroll data and obtaining information through conversations, no evidence was discovered that indicated a property appraiser was assessing utility poles that were municipally owned and had some proprietary collocated facilities, leading toward a middle estimate of zero impact. However, because it cannot be precluded that a county property appraiser is assessing utility poles for ad valorem taxation due to the presence of a proprietary collocated facility, a high estimate was brought of negative indeterminate. This indeterminacy is also generated due to a lack of knowledge of how many such facilities exist in collocation today or the charge for such collocation.

Section 4: Proposed Fiscal Impact

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

List of affected Trust Funds:

Section 5: Consensus Estimate (Adopted: 06/14/2017): The Conference adopted the high impact.

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

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees/Other Taxes and Fees

Issue: Multiple Toll Implications

Bill Number(s): CS/HB 1049, enrolled

☐ **Entire Bill**

☒ **Partial Bill:** s. 1, 2, 4

Sponsor(s): Government Accountability Committee ; Avila ; Nunez

Month/Year Impact Begins: July 1, 2017

Date of Analysis: 6/12/2017

Section 1: Narrative

a. Current Law:

High-occupancy toll lanes and express lanes. Section 338.166, F.S., created by the legislature in 2009, authorized the Department of Transportation (DOT) to establish variable-rate tolls on high-occupancy toll lanes or express lanes.

Currently, an electronic transponder is the only authorized device a person may use to pay a toll on high-occupancy toll lanes or express lanes, though this is not in statute.

The Florida Turnpike Enterprise. Section 338.2216(1)(d), F.S., provides that the Florida Turnpike Enterprise shall pursue and implement new technologies and processes in the operations and collection of tolls. In part, such technologies must include variable pricing. Currently, no express lanes or variable pricing exist on the Florida Turnpike but there are lanes under construction.

Miami-Dade Expressway Authority. Part 1 of Ch. 348, F.S., codifies the Miami-Dade County Expressway Authority (MDX). MDX was created in 1994 by the Miami-Dade County Commission by ordinance 94-215 and a Transfer Agreement signed by DOT and Dade County Expressway Authority took effect in December 1996. The MDX system consists of: Airport Expressway, Dolphin Expressway, Don Shula Expressway, Snapper Creek Expressway, and Gratigny Parkway.

Section 348.0004(2)(e), F.S., gives MDX the authority to collect tolls. Currently, MDX may increase the tolls by a measure of inflation pursuant to s. 338.165, F.S.

b. Proposed Change:

High-occupancy toll lanes and express lanes. Effective July 1, 2018, if a DOT customer's average speed falls below 40 miles per hour while traveling in an express lane, the minimum express lane toll must be charged. Average speed is his or her average travel speed from the customer's entry point to the customer's exit point.

The Florida Turnpike Enterprise. The amendments made to s. 338.2216(1)(d), F.S., establish a framework for the Florida Turnpike Enterprise to operate variable tolls in express lanes. Variable pricing may not be implemented in express lanes when the level of service is equal to A.¹ When the level of service equals B, the variable pricing toll must be equal to the general toll lane amount plus an amount set by the DOT. When the level of service is that other than A or B, the Florida Turnpike Enterprise may vary the toll prices to manage congestion in the express lanes.

Effective July 1, 2018, if a customer's average speed falls below 40 miles per hour while traveling in an express lane, the customer must be charged the general toll lane toll amount plus an amount set by the DOT. Average speed is his or her average travel speed from the customer's entry point to the customer's exit point.

An electronic transponder may be required by the Florida Turnpike Enterprise to utilize express lanes.

Miami-Dade Expressway Authority. Subject to any contractual requirements contained in documents securing indebtedness outstanding on July 1, 2017, the law prohibits MDX from increasing the toll charge unless an independent traffic and revenue study is conducted and approved by a two-thirds vote of the board, except MDX may increase the toll by the rate of inflation. The bill requires MDX to place tolling points constructed after July 1, 2017, at least 5 miles apart.

¹ Level A: Free-flow operations. Level B: Reasonably free-flow operations. Level C: Free-flow speed is slightly reduced. Level D: Speed begins to decline with increasing flows, with density increasing more quickly. Level E: operation at capacity. Level F: Breakdown, or unstable flow.

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees/Other Taxes and Fees

Issue: Multiple Toll Implications

Bill Number(s): CS/HB 1049, enrolled

Subject to compliance with any covenants made with the holders of any bonds issued pursuant to the Florida Expressway Authority Act, MDX must reduce the toll charge for SunPass holders by at least 5 percent but no more than 10 percent.

Section 2: Description of Data and Sources

The Florida Department of Transportation, Express Lane Projects: <http://floridaexpresslanes.com/project-info/>

The Florida Department of Transportation, Agency Legislative Bill Analysis HB1387, Mar. 3, 2017.

Conversation with FDOT

Conversation with Senate Committee on Transportation

Conversation with MDX

House Staff Analysis, CS/HB1049

Section 3: Methodology (Include Assumptions and Attach Details)

Level of service variable pricing; the Turnpike. Current laws allows the Florida Turnpike Enterprise to institute variable toll pricing. However, no variable tolls exist. As is indicated in the spreadsheet, the Turnpike will open a couple of express lanes with variable toll pricing beginning in the fall of 2017.

Fiscal Impact:

\$0. Without having any knowledge of the variable-rate pricing structure that the Florida Turnpike will use prior to this law's passage, there is no baseline with which to indicate that the new law will have a fiscal impact.

Speeds below 40 miles per hour; high-occupancy toll lanes, express lanes, and the Turnpike. Current law allows the DOT and the Florida Turnpike Enterprise to operate variable-rate tolls and enforce the variable-rate toll charge whether or not the traveler's average speed falls below 40mph. An impact from this section is the difference between the revenue derived from the baseline (no restriction) to the minimum toll amount when speeds fall below 40mph.

I have identified three factors of the equation that are necessary to estimate, though there may be more, and these three factors are highly variable: (1) The number of vehicles that will pay to use the express lane, (2) the traffic density (this correlates to the speed of a car traveling in an express lane, and (3) the variable-toll prices.

In Fiscal Year 2015-2016, there were more than 22 million vehicle trips on the 95 Express Lanes. The average peak hour speed was 57 miles per hour. Per factor (3), the DOT's website provides, in an answer to a FAQ about an express lane project currently under construction, that "as a comparison, drivers on 95 Express in Miami pay a minimum of \$0.50 and a maximum of \$10.50 to travel seven miles." However, during conversations with the DOT it is unclear if this variable pricing range is representative of the various projects around the state. The minimum/maximum range is not easily utilized as a statistic without restrictive assumptions or more time-specific data.

Fiscal Impact:

Low: \$0. The DOT agency analysis for HB1387 states that the 95 express lanes operated at an average peak hour speed of 57 miles per hour. Thus, during peak hours (rush hour), when congestion is the heaviest and speeds decrease, the flow of traffic maintained a speed over 40mph.

Middle: Negative insignificant. For example, an accident may cause the flow of traffic to fall below a speed of 40mph. Using the \$10.50 maximum and \$0.50 minimum charges to travel phase 1 of the 95 express, it would take 5,001 vehicles traveling at less than 40mph to surpass the insignificant threshold.

High: Negative indeterminate. Fifty-seven miles per hour is not representative of the entire network, parts of which come online in the forecast period.

Miami-Dade Expressway Authority. In discussions with a representative from the Miami-Dade Expressway Authority, the toll revenue is pledged to secure bonds. Thus, the provisions of the new law will not impact MDX over the forecast period. The fiscal impact for this section is zero.

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees/Other Taxes and Fees

Issue: Multiple Toll Implications

Bill Number(s): CS/HB 1049, enrolled

Section 4: Proposed Fiscal Impact

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

List of affected Trust Funds:

STTF

Turnpike General Reserve TF

Section 5: Consensus Estimate (Adopted: 06/14/2017): The Conference adopted the high impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	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	(**)	(**)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Source	http://floridaexpresslanes.com/project-info/												
2	Region	Project Progress	Road	Description	Miles	Project	Completion	Toll Rate Info						
3	Northeast Florida - Jacksonville area	UC	I-295	I-95 to Buckman Bridge (5 miles): 2 express lanes per direction	5	295 Express	fall 2017	The toll rate for the North Florida Express Lanes has yet to be determined. Fee schedules to use express lanes are normally developed in the late stages of planning. Florida currently has one express lane operating at this time, the Miami I-95 Express Lane. The average trip rates on these lanes are 10 cents per mile during off-peak times and 24 cents per mile at peak times. The typical minimum charge is 25 cents per toll segment.						
4		UC	I-296	SR 9B to J. Turner Butler (5 miles): 2 express lanes per direction	5	295 Express	spring 2019							
5		P	I-295	J. Turner Butler to south of Dames Point Bridge (9 miles): 1 to 2 express lanes per direction	9	295 Express								
6		P	I-95	North of International Golf Parkway to Emerson Street (18 miles): 1 to 3 express lanes per direction	18	95 Express								
7	Central Florida - Orlando area	UC	Beachline West/SR 528	I-4 to Turnpike Mainline (4 miles): 2 express lanes per direction	4	Turnpike	Fall 2018, phases							
8		UC	Beachline West/SR 529	Turnpike Mainline to McCoy Road (4 miles): 1 express lane per direction	4	Turnpike	Spring 2019, phases							
9		UC	Turnpike Mainline	Osceola Parkway to Beachline West Expressway / SR 528 (6 miles): 2 express lanes per direction	6	Turnpike	2021							
10		UC	I-4	SR 434 to Kirkman Road (21 miles): 2 express lanes per direction	21	I-4 Ultimate	2021	The cost of the tolls varies based on demand, and FDOT — not the concessionaire — sets the rates to regulate demand and provide reliable travel times on I-4. The rate structure, which FDOT is currently developing, will be designed to help keep cars in the Express Lanes moving at 50 mph. As a comparison, drivers on 95 Express in Miami pay a minimum of \$0.50 and a maximum of \$10.50 to travel seven miles (that project will be 22 miles upon completion in 2015). 95 Express is maintained through dynamic, or “congestion,” pricing. The I-4 Ultimate Express Lanes will also be dynamic priced toll lanes, and the general use lanes will continue to be free, as they are today. Drivers will be able to enter and exit the Express Lanes in several locations along the 21-mile project zone, so not only is the toll based on congestion but also the distance the driver travels.						
11		P	Beachline East/SR528	SR 520 to west of I-95 (11 miles): 2 express lanes per direction	11	Turnpike								
12		P	Beachline East/SR529	I-95 to east of Banana River Drive (11 miles): 1 express lane per direction	11	Turnpike								
13		P	Turnpike Mainline	Kissimmee / St. Cloud south to Osceola Parkway (7 miles): 2 express lanes per direction	7	Turnpike								
14		P	Turnpike Mainline	Beachline West Expressway / SR 528 to I-4 (4 miles): 1 express lane per direction	4	Turnpike								
15		P	Turnpike Mainline	Clermont / SR 50 to Minneola (6 miles): 2 express lanes per direction	6	Turnpike								
16		P	Turnpike Mainline	Minneola to Leesburg North / US 27 (10 miles): 2 express lanes per direction	10	Turnpike								
17		P	Turnpike Mainline	Leesburg North / US 27 to CR 468 (12 miles): 2 express lanes per direction	12	Turnpike								
18		P	Turnpike Mainline	CR 468 to I-75 (7 miles): 2 express lanes per direction	7	Turnpike								
19		P	I-4	West of Kirkman Road / SR 435 to west of Beachline West Expressway / SR 528 (4 miles): 2 express lanes per direction	4	I-4 Ultimate								
20		P	I-4	West of Beachline West Expressway / SR 528 to east of Osceola Parkway / SR 522 (6 miles): 2 express lanes per direction	6	I-4 Ultimate								
21		P	I-4	East of Osceola Parkway / SR 522 to west of Champions Gate Boulevard / CR 532 (8 miles): 2 express lanes per direction	8	I-4 Ultimate								
22		P	I-4	West of Champions Gate Boulevard / CR 532 to west of US 27 (4 miles): 2 express lanes per direction	4	I-4 Ultimate								
23		P	I-4	East of SR 434 to east of US 17-92 (9 miles): 2 express lanes per direction	9	I-4 Ultimate								
24		P	I-4	East of US 17-92 to east of SR 472 (10 miles): 2 express lanes per direction	10	I-4 Ultimate								
25		P	Seminole Expressway / SR 417	Aloma Avenue to SR 434 (6 miles): 2 express lanes per direction	6	Turnpike								
26		P	Seminole Expressway / SR 418	SR 434 to Lake Mary Boulevard / CR 427 (5 miles): 2 express lanes per direction	5	Turnpike								
27		P	Seminole Expressway / SR 419	Lake Mary Boulevard / CR 427 to Rinehart Road (6 miles): 2 express lanes per direction	6	Turnpike								

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
28	West Central Florida - Tampa area	UC	Veterans Expressway/SR589	Memorial Highway to Gunn Highway (6 miles): 1 express lane per direction	6	Turnpike	Fall 2017, phases							
29		UC	Veterans Expressway/SR590	Gunn Highway to Dale Mabry Highway (3 miles): 1 express lane per direction	3	Turnpike	Fall 2017, phases							
30		UC	I-275	Gandy Boulevard to 4th Street N (4 miles): 1 express lane per direction	4	Tampa Bay Express	2022							
31		P	I-275	4th Street N to east of Howard Frankland Bridge (6 miles): 1 express lane per direction	6	Tampa Bay Express								
32		P	I-276	East of Howard Frankland Bridge to Lois Avenue (3 miles): 1 to 2 express lanes per direction	3	Tampa Bay Express								
33		P	I-277	Lois Avenue to Rome Avenue (4 miles): 2 express lanes per direction	4	Tampa Bay Express								
34		P	I-278	Rome Avenue to Martin Luther King Junior Boulevard (4 miles): 2 to 3 express lanes per direction	4	Tampa Bay Express								
35		P	I-279	Martin Luther King Junior Boulevard to south of Busch Boulevard (4 miles): 1 express lane per direction	4	Tampa Bay Express								
36		P	I-4	Downtown to east of Branch Forbes Road (16 miles): 1 express lane per direction	16	Tampa Bay Express								
37		P	SR 60	I-275 Junction to Memorial Highway (3 miles): 2 to 3 express lanes per direction	3	Tampa Bay Express								
38	South East Florida - Miami-Dade area	OP	I-95	Phase 1—Junction of I-95 and SR 836/I-395 in downtown Miami to Golden Glades interchange (7 miles): 2 express lanes per direction	7	95 Express								
39		OP	I-96	Phase 2—Golden Glades interchange to Broward Boulevard (14 miles): 1 to 2 express lanes per direction	14	95 Express								
40		OP	I-595	I-75/Sawgrass Expressway to Turnpike Mainline (10 miles): 3 reversible express lanes	10	595 Express								
41		UC	Turnpike Extension	Biscayne Drive to Killian Parkway (14 miles): 1 express lane per direction	14	Turnpike	Spring 2018, phases							
42		UC	Turnpike Extension	Killian Parkway to SR 836 (7 miles): 2 express lanes per direction	7	Turnpike	Spring 2018, phases							
43		UC	I-95	Broward Boulevard to Commercial Boulevard (10 miles): 2 express lanes per direction	10	95 Express	2020							
44		UC	I-96	Commercial Boulevard to SW 10th Street (9 miles): 2 express lanes per direction	9	95 Express	2020							
45		UC	I-97	SW 10th Street to Glades Road (5 miles): 2 express lanes per direction	5	95 Express	2022							
46		UC	I-75	I-595 to north of Griffin Road (5 miles): 2 express lanes per direction	5	75 Express	Spring 2018							
47		UC	I-76	North of Griffin Road to Sheridan Street (4 miles): 2 express lanes per direction	4	76 Express	Spring 2019							
48		UC	I-77	Sheridan Street to Miramar Parkway (4 miles): 2 express lane per direction	4	77 Express	Spring 2020							
49		UC	I-78	Miramar Parkway to NW 170th Street (3 miles): 2 express lanes per direction	3	78 Express	Spring 2021							
50		UC	I-79	NW 170th Street to Palmetto Expressway (3 miles): 1 express lane per direction	3	79 Express	summer 2018							
51		UC	Palmetto Expressway/SR 826	West Flagler Street to NW 154th Street (10 miles): 2 express lanes per direction	10	Palmetto Express	Spring 2018							
52		P	Turnpike Mainline	Golden Glades to Turnpike Extension (3 miles): 1 express lane per direction	3	Turnpike								
53		P	Turnpike Mainline	Turnpike Extension to north of Johnson Street (4 miles): 2 express lanes per direction	4	Turnpike								

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
54		P	Turnpike Mainline	North of Johnson Street to Griffin Road (3 miles): 2 express lanes per direction	3	Turnpike								
55		P	Turnpike Mainline	I-595 to Atlantic Boulevard (10 miles): 2 express lanes per direction	10	Turnpike								
56		P	Turnpike Mainline	Atlantic Boulevard to Wiles Road (5 miles): 2 express lanes per direction	5	Turnpike								
57		P	Turnpike Mainline	North of Sawgrass Expressway / SR 869 to Glades Road (4 miles): 2 express lanes per direction	4	Turnpike								
58		P	Turnpike Mainline	Glades Road to Atlantic Avenue (6 miles): 2 express lanes per direction	6	Turnpike								
59		P	Turnpike Mainline	Atlantic Avenue to Boynton Beach Boulevard (5 miles): 2 express lanes per direction	5	Turnpike								
60		P	Turnpike Mainline	Boynton Beach Boulevard to Lake Worth Road (7 miles): 2 express lanes per direction	7	Turnpike								
61		P	Turnpike Mainline	West Palm Beach Service Plaza to SR 710 (12 miles): 2 express lanes per direction	12	Turnpike								
62		P	Turnpike Mainline	SR 710 to Jupiter (10 miles): 2 express lanes per direction	10	Turnpike								
63		P	Turnpike Mainline	Stuart to Fort Pierce (19 miles): 2 express lanes per direction	19	Turnpike								
64		P	Turnpike Extension	SR 836 to I-75 (12 miles): 2 express lanes per direction	12	Turnpike								
65		P	Turnpike Extension	I-75 to Turnpike Mainline (8 miles): 1 express lane per direction	8	Turnpike								
66		P	I-95	Glades Road to south of Linton Boulevard (6 miles): 1 to 2 express lanes per direction	6	95 Express								
67		P	I-96	Stirling Road to Broward Boulevard (8 miles): 1 additional express lane per direction	8	95 Express								
68		P	I-97	I-95 Express direct connect to I-595 (1 mile): 1 additional lane per direction to ramp flyover connection	1	95 Express								
69		P	Sawgrass Expressway/SR 869	South of Sunrise Boulevard to Atlantic Boulevard (7 miles): 2 express lanes per direction	7	Turnpike								
70		P	Sawgrass Expressway/SR 870	Atlantic Boulevard to US 441 (10 miles): 2 express lanes per direction	10	Turnpike								
71		P	Sawgrass Expressway/SR 871	US 441 to Powerline Road (4 miles): 2 express lanes per direction	4	Turnpike								
72		P	Palmetto Expressway/SR 826	Junction at I-75 to Golden Glades interchange (9 miles): 1 to 2 express lanes per direction	9	Palmetto Express								
73		P	Palmetto Expressway/SR 827	SR 836 to US 1 (6 miles): 1 to 2 express lanes per direction	6	Palmetto Express								
74														
75														
76			Miles											
77		Website	DOT 6-9											
78	Operating (OP)	31	30											
79	Under Construction (UC)	127	108											
80	Planned (P)	352	293											
81	Total	510	431											

REVENUE ESTIMATING CONFERENCE

Tax: Lottery - EETF

Issue: Warnings for Lottery Games

Bill Number(s): CS/CS/HB 937

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Commerce Committee; Tourism and Gaming Control Subcommittee

Month/Year Impact Begins: January 1, 2018

Date of Analysis: 6/14/2017

Section 1: Narrative

- a. Current Law:** Presently there is no legal mandate for the Department of Lottery to include a printed warning on the face of its tickets or promotional/advertising products; nor is it required that locations selling lottery tickets display a sign with similar warning verbiage. It has been the practice of the Department of Lottery to include a message which promotes responsible play on its tickets, play slips, and most promotional/advertising products and encourages anyone struggling with a gambling problem to contact the 1-888-ADMIT-IT phone line.
- b. Proposed Change:** This bill would require the Department of Lottery to dedicate no less than 10 percent of the surface area of all advertising and promotional products and tickets and to audibly announce on any radio advertisement or promotion, each of the following six warnings in an equal distribution:
1. "WARNING: GAMBLING CAN BE ADDICTIVE."
 2. "WARNING: LOTTERY GAMES MAY BE ADDICTIVE."
 3. "WARNING: LOTTERY GAMES ARE A FORM OF GAMBLING."
 4. "WARNING: YOUR ODDS OF WINNING THE TOP PRIZE ARE EXTREMELY LOW."
 5. "WARNING: GAMBLING CAN CAUSE FINANCIAL PROBLEMS."
 6. "WARNING: PLAYING THE LOTTERY CONSTITUTES GAMBLING."

Section 2: Description of Data and Sources

Source of Data is December 7, 2016 Lottery Revenue Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)

Section 4: Proposed Fiscal Impact

Ticket Sales		High (-3%)		Middle (-2%)		Low (-1%)	
	Total Sales from 12/7/16 REC	Total Sales	Impact to Sales	Total Sales	Impact to Sales	Total Sales	Impact to Sales
2017-18	6025.0	5844.3	(180.8)	5904.5	(120.5)	5964.8	(60.3)
2018-19	6105.3	5922.1	(183.2)	5983.2	(122.1)	6044.2	(61.1)
2019-20	6186.0	6000.4	(185.6)	6062.3	(123.7)	6124.1	(61.9)
2020-21	6267.4	6079.4	(188.0)	6142.1	(125.3)	6204.7	(62.7)
2021-22	6349.7	6159.2	(190.5)	6222.7	(127.0)	6286.2	(63.5)

Transfer to EETF		High (-3%)		Middle (-2%)		Low (-1%)	
	EETF Transfers 12/7/16 REC	Transfer to EETF	Impact to EETF	Transfer to EETF	Impact to EETF	Transfer to EETF	Impact to EETF
2017-18	1572.7	1525.5	(47.2)	1541.2	(31.5)	1557.0	(15.7)
2018-19	1620.8	1572.2	(48.6)	1588.4	(32.4)	1604.6	(16.2)
2019-20	1612.1	1563.7	(48.4)	1579.9	(32.2)	1596.0	(16.1)
2020-21	1634.4	1585.4	(49.0)	1601.7	(32.7)	1618.1	(16.3)
2021-22	1703.3	1652.2	(51.1)	1669.2	(34.1)	1686.3	(17.0)

List of affected Trust Funds: Educational Enhancement Trust Fund

REVENUE ESTIMATING CONFERENCE

Tax: Lottery - EETF

Issue: Warnings for Lottery Games

Bill Number(s): CS/CS/HB 937

Section 5: Consensus Estimate (Adopted: 06/14/2017): The Conference adopted the middle estimate as an at least as number. The first year's cash impact is 6/12ths of the estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	0.0	(15.8)	(31.5)	0.0	0.0	(15.8)	(31.5)
2018-19	0.0	0.0	(32.4)	(32.4)	0.0	0.0	(32.4)	(32.4)
2019-20	0.0	0.0	(32.2)	(32.2)	0.0	0.0	(32.2)	(32.2)
2020-21	0.0	0.0	(32.7)	(32.7)	0.0	0.0	(32.7)	(32.7)
2021-22	0.0	0.0	(34.1)	(34.1)	0.0	0.0	(34.1)	(34.1)

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Substance Abuse Service Provider Fees

Bill Number(s): CS/CS/HB 807

☐ **Entire Bill**

☒ **Partial Bill:** Sections 7, 10, 12, and 18

Sponsor(s):

Month/Year Impact Begins: July 1, 2017

Date of Analysis: 06/09/2017

Section 1: Narrative

Sections 10 & 12 Substance Abuse Treatment Facility License Requirements

Current Law:

The Department of Children and Families (Department) regulates substance abuse treatment facilities pursuant to ch. 397, F.S. A provider must be separately licensed for each service component it provides. The term “service component” refers to a myriad of substance abuse prevention, intervention and treatment services. Providers of these services must be properly licensed and pay any applicable fees as provided in Ch. 397, F.S. Pursuant to Section s. 397.407(8), F.S., all the required fees must be sufficient to fund at least 50 percent of regulatory costs associated with each service component. The fees applicable to publicly-funded licensees range from \$200-\$325 per licensed service component while the fees for privately funded programs range from \$250-\$375. The Department may discount these fees based on volume. Discounts for public providers range from 10%-30% while private provider discounts range from 5%-25%.

Proposed Change:

The bill requires DCF to enact rules creating minimum licensure and operating standards for substance abuse treatment facilities. The bill requires these rules to be published by January 1, 2018. The bill also authorizes DCF to inspect providers on an announced or unannounced basis. In accordance with s. 397.407(8), F.S., DCF will have to increase its licensure fees by an amount equal to at least 50% of the additional regulatory costs associated with this bill.

Section 7 Clinical Supervisor Background Checks

Current Law:

Pursuant to s. 397.451, F.S., owners, directors, and chief financial officers of licensed substance abuse service providers must pass level II background screening. The Department outsources background screening to the Care Provider Background Screening Clearinghouse administered by the Agency for Health Care Administration. FDLE reports that the cost associated with conducting a level II background check is \$48.00. Presumably, this sum will be paid by the licensees.

Proposed Change

The bill adds clinical supervisors to the list of treatment facility personnel who must undergo a level II background check. Presumably, applicants seeking licensure will pay the associated \$48.00 fee.

Section 18 Substance Abuse Marketing Services

Current Law:

Pursuant to pt. IV, ch. 501, F.S., The Department of Agriculture and Consumer Services (DACS) regulates telemarketing businesses. In order to engage in such activity, telemarketing businesses must obtain a license from DACS, which requires payment of an annual \$1,500 licensing fee.

Proposed Change:

The bill requires entities that contract with a substance abuse services provider for marketing services to obtain a license from the Department of Agriculture and Consumer Services (DACS) in accordance with ch. 501, F.S. Obtaining such a license necessitates paying the associated \$1,500 annual fee.

Section 2: Description of Data and Sources

The Department provided information related to licensing fees and volume of background checks

FDLE provided information related to background check costs in its analysis of the bill.

DACS provided information regarding substance abuse treatment marketing agencies

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Substance Abuse Service Provider Fees

Bill Number(s): CS/CS/HB 807

Section 3: Methodology (Include Assumptions and Attach Details)

Sections 10 & 12 Substance Abuse Treatment Facility License Requirements

According to the Department, the workload and resource demand associated with implementing the provisions of this bill are still being determined. As a result, the fee increases necessary to finance at least 50% of added regulatory cost is indeterminable but some increases are expected. Therefore, the revenue impacts associated with this section are likely positive, but indeterminate in volume.

Section 7 Clinical Supervisor Background Checks

The Department reports that the number of supervisors who will be required to undergo background screening is indeterminable. As a result, the revenue impacts associated with this section are likely positive, but indeterminate in volume.

Section 18 Substance Abuse Marketing Services

The impact of regulating Substance Abuse Marketing Services hinges on how many entities pay the annual \$1,500 fee. DACS reports that there is no way of knowing how many of these entities exist, but it is likely that at least some do. Consequently, Ways and Means Staff recommend the conference adopts a positive/indeterminate impact for this section.

Section 4: Proposed Fiscal Impact

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

List of affected Trust Funds:

Operations and Maintenance Trust Fund within the Department

General Inspection Trust Fund within DACS

Section 5: Consensus Estimate (Adopted: 06/14/2017): 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	**	**
2018-19	**	**	**	**	0.0	0.0	**	**
2019-20	**	**	**	**	0.0	0.0	**	**
2020-21	**	**	**	**	0.0	0.0	**	**
2021-22	**	**	**	**	0.0	0.0	**	**

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Postsecondary Distance Education Reciprocity Agreement Fee

Bill Number(s): CS/CS/HB 859 (Ch. 2017-87, L.O.F.)

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Representative Mariano

Month/Year Impact Begins: The bill takes effect upon becoming law and was approved by the Governor on June 9, 2017.

Date of Analysis: June 14, 2017

Section 1: Narrative

- a. Current Law:** The State of Florida does not currently participate in a State Authorization Reciprocity Agreement (SARA), which is a voluntary agreement between states that establishes comparable national standards for interstate offerings of postsecondary distance education courses and programs. A SARA requires each member state to accept other member states' authorization of accredited institutions to offer distance educational services beyond state boundaries. The purpose of a SARA is to simplify and improve the process for students who take online courses offered by postsecondary institutions based in other states.
- b. Proposed Change:** The bill authorizes the state to participate in a reciprocity agreement with other states for the delivery of postsecondary distance education. To that end, the bill establishes the Postsecondary Reciprocal Distance Education Coordinating Council (Council) to administer a reciprocity agreement and serve as the interstate point of contact for matters related to the agreement. The Council is created within the Florida Department of Education, and the Commission for Independent Education is directed to provide administrative support for the Council.

Florida public or private postsecondary degree-granting colleges and universities that are accredited by a federally recognized accrediting body and that award, at a minimum, associate-level degrees requiring at least two years of full-time equivalent college work are eligible to participate in the reciprocity agreement. The Council is authorized to assess an annual fee from each Florida institution that participates in a reciprocity agreement. The fees are based on the institution's total full-time equivalent (FTE) enrollment as shown in the federal Integrated Postsecondary Education Data System (IPEDS).

The fees are established as follows:

- Not to exceed \$1,500 per year for an institution with fewer than 2,500 FTE;
- Not to exceed \$3,000 per year for an institution with at least 2,500 but not more than 9,999 FTE; or
- Not to exceed \$4,500 per year for an institution with 10,000 or more FTE.

The Council must set the fee at an amount that will generate no more than the total revenue necessary for the Council's operation, and the fee must be lowered if the total revenue generated is higher than that necessary for the Council's operation. The fee revenue must be deposited into a separate account within the Institutional Assessment Trust Fund at DOE; the fee is nonrefundable unless paid in error.

Section 2: Description of Data and Sources

- FTE enrollment data – National Center for Education Statistics IPEDS database available at www.nces.ed.gov/ipeds.
- Preliminary lists of participating institutions – provided by Department of Education and Independent Colleges and Universities of Florida (ICUF).
- List of CIE-licensed institutions – Commission for Independent Education school search available at <https://app2.fldoe.org/cie/CieOpen/SchoolSearch.aspx>.
- List of ICUF institutions – available at <http://www.icuf.org/newdevelopment/schools/>.

Section 3: Methodology (Include Assumptions and Attach Details)

Using the IPEDS database, a list of institutions and their 12-month full-time-equivalent enrollment for FY 2014-15 was generated. Only Florida public and private institutions that offer associate-level degrees requiring at least two years of full-time equivalent college work were included. This list was compared to the lists of institutions provided by DOE and ICUF that are projected to participate in the reciprocity agreement. The projected participating institutions were grouped by sector and by size.

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Postsecondary Distance Education Reciprocity Agreement Fee

Bill Number(s): CS/CS/HB 859 (Ch. 2017-87, L.O.F.)

For the low estimate, it is assumed that all of the institutions that are projected to participate by DOE/ICUF would pay the maximum fee provided by the bill.

LOW ESTIMATE				
FTE Enrollment by Sector Projected Participants	Fewer than 2,500	2,500 - 9,999	10,000 or More	TOTAL
Commission for Independent Education	8	5	3	16
Florida College System	2	8	10	20
Independent Colleges & Universities	5	11	5	21
State University System	0	1	9	10
TOTAL	15	25	27	67
Maximum Fee	\$1,500	\$3,000	\$4,500	
Maximum Revenue	\$22,500	\$75,000	\$121,500	\$219,000

For the high estimate, it is assumed that all eligible institutions would participate and pay the maximum fee provided by the bill.

HIGH ESTIMATE				
FTE Enrollment by Sector All Eligible Institutions	Fewer than 2,500	2,500 - 9,999	10,000 or More	TOTAL
Commission for Independent Education	135	6	3	144
Florida College System	5	10	13	28
Independent Colleges & Universities	14	13	5	32
State University System	2	1	9	12
TOTAL	156	30	30	216
Maximum Fee	\$1,500	\$3,000	\$4,500	
Maximum Revenue	\$234,000	\$90,000	\$135,000	\$459,000

Note: Based on cost estimates provided by the Department of Education, the bill includes an appropriation of \$225,534 in recurring funds from the Institutional Assessment Trust Fund to fund the Council.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	\$0.5 M	\$0.5 M			\$0.2 M	\$0.2 M
2018-19	\$0.5 M	\$0.5 M			\$0.2 M	\$0.2 M
2019-20	\$0.5 M	\$0.5 M			\$0.2 M	\$0.2 M
2020-21	\$0.5 M	\$0.5 M			\$0.2 M	\$0.2 M
2021-22	\$0.5 M	\$0.5 M			\$0.2 M	\$0.2 M

List of affected Trust Funds:

DOE Institutional Assessment Trust Fund. There is no GR Service Charge assessed on this trust fund per s. 215.22, F.S.

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Postsecondary Distance Education Reciprocity Agreement Fee

Bill Number(s): CS/CS/HB 859 (Ch. 2017-87, L.O.F.)

Section 5: Consensus Estimate (Adopted: 06/14/2017): 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	0.2	0.2	0.0	0.0	0.2	0.2
2018-19	0.0	0.0	0.2	0.2	0.0	0.0	0.2	0.2
2019-20	0.0	0.0	0.2	0.2	0.0	0.0	0.2	0.2
2020-21	0.0	0.0	0.2	0.2	0.0	0.0	0.2	0.2
2021-22	0.0	0.0	0.2	0.2	0.0	0.0	0.2	0.2

CS/CS/HB 859 -- List of Eligible Institutions, FTE Enrollment, Type of Institution, and Participation Projection

	A	B	C	D	E
1	Institution	FTE Enrollment*	Type of Institution	Size	Projected to Participate
2	Everest University-South Orlando	17,048	CIE	10,000 or More	Yes
3	Full Sail University	26,544	CIE	10,000 or More	Yes
4	Ultimate Medical Academy-Tampa	16,415	CIE	10,000 or More	Yes
5	Florida National University-Main Campus	4,010	CIE	2,500 - 9,999	Yes
6	Florida Technical College	5,699	CIE	2,500 - 9,999	Yes
7	Rasmussen College-Florida	6,307	CIE	2,500 - 9,999	Yes
8	Universal Technical Institute	3,925	CIE	2,500 - 9,999	Yes
9	University of Phoenix-Florida	2,562	CIE	2,500 - 9,999	Yes
10	Carlos Albizu University-Miami	798	CIE	Fewer than 2,500	Yes
11	Chamberlain College of Nursing-Florida	824	CIE	Fewer than 2,500	Yes
12	DeVry University-Florida	2,225	CIE	Fewer than 2,500	Yes
13	Everest University-Brandon	2,067	CIE	Fewer than 2,500	Yes
14	Management Resources College (Miami Regional Univ)	1,098	CIE	Fewer than 2,500	Yes
15	Southeastern College-West Palm Beach	1,486	CIE	Fewer than 2,500	Yes
16	Southern Technical College	1,461	CIE	Fewer than 2,500	Yes
17	Strayer University-Florida	2,177	CIE	Fewer than 2,500	Yes
18	AI Miami International University of Art and Design	2,972	CIE	2,500 - 9,999	No
19	Academy for Five Element Acupuncture	34	CIE	Fewer than 2,500	No
20	Academy for Nursing and Health Occupations	416	CIE	Fewer than 2,500	No
21	Advance Science Institute	48	CIE	Fewer than 2,500	No
22	AM College LLC (Acupuncture & Massage)	226	CIE	Fewer than 2,500	No
23	American College for Medical Careers	389	CIE	Fewer than 2,500	No
24	American Medical Academy	220	CIE	Fewer than 2,500	No
25	Argosy University-Sarasota	404	CIE	Fewer than 2,500	No
26	Argosy University-Tampa	422	CIE	Fewer than 2,500	No
27	ATA Career Education	232	CIE	Fewer than 2,500	No
28	Atlantic Institute of Oriental Medicine	415	CIE	Fewer than 2,500	No
29	Atlantis University	148	CIE	Fewer than 2,500	No
30	Aviator College of Aeronautical Science and Technology	198	CIE	Fewer than 2,500	No
31	Azure College	415	CIE	Fewer than 2,500	No
32	Brown Mackie College-Miami	733	CIE	Fewer than 2,500	No
33	Burnett International College	114	CIE	Fewer than 2,500	No
34	Cambridge Institute of Allied Health & Technology	249	CIE	Fewer than 2,500	No
35	Cambridge Institute of Allied Health & Technology	240	CIE	Fewer than 2,500	No
36	City College-Altamonte Springs	356	CIE	Fewer than 2,500	No
37	City College-Fort Lauderdale	493	CIE	Fewer than 2,500	No
38	City College-Gainesville	463	CIE	Fewer than 2,500	No
39	City College-Hollywood	125	CIE	Fewer than 2,500	No
40	City College-Miami	254	CIE	Fewer than 2,500	No
41	College of Business and Technology-Cutler Bay	145	CIE	Fewer than 2,500	No
42	College of Business and Technology-Flagler	430	CIE	Fewer than 2,500	No
43	College of Business and Technology-Hialeah	306	CIE	Fewer than 2,500	No
44	College of Business and Technology-Kendall	88	CIE	Fewer than 2,500	No
45	College of Business and Technology-Miami Gardens	96	CIE	Fewer than 2,500	No
46	Concorde Career Institute-Jacksonville	758	CIE	Fewer than 2,500	No
47	Concorde Career Institute-Miramar	406	CIE	Fewer than 2,500	No
48	Concorde Career Institute-Orlando	340	CIE	Fewer than 2,500	No
49	Concorde Career Institute-Tampa	324	CIE	Fewer than 2,500	No
50	Dade Medical College-Hollywood	370	CIE	Fewer than 2,500	No
51	Dade Medical College-Homestead	394	CIE	Fewer than 2,500	No
52	Dade Medical College-Jacksonville	325	CIE	Fewer than 2,500	No
53	Dade Medical College-Miami	1,465	CIE	Fewer than 2,500	No
54	Dade Medical College-Miami Lakes	685	CIE	Fewer than 2,500	No
55	Dade Medical College-West Palm Beach	401	CIE	Fewer than 2,500	No
56	Daytona College	349	CIE	Fewer than 2,500	No
57	Digital Media Arts College	388	CIE	Fewer than 2,500	No
58	Dragon Rises College of Oriental Medicine	55	CIE	Fewer than 2,500	No
59	East West College of Natural Medicine	246	CIE	Fewer than 2,500	No
60	Everest University-Jacksonville	592	CIE	Fewer than 2,500	No
61	Everest University-Lakeland	356	CIE	Fewer than 2,500	No
62	Everest University-Largo	516	CIE	Fewer than 2,500	No
63	Everest University-Melbourne	426	CIE	Fewer than 2,500	No
64	Everest University-North Orlando	624	CIE	Fewer than 2,500	No
65	Everest University-Orange Park	680	CIE	Fewer than 2,500	No
66	Everest University-Pompano Beach	1,268	CIE	Fewer than 2,500	No
67	Everest University-Tampa	647	CIE	Fewer than 2,500	No
68	Florida Career College	618	CIE	Fewer than 2,500	No
69	Florida Career College-Boynton Beach	430	CIE	Fewer than 2,500	No
70	Florida Career College-Hialeah	532	CIE	Fewer than 2,500	No
71	Florida Career College-Jacksonville	554	CIE	Fewer than 2,500	No

CS/CS/HB 859 -- List of Eligible Institutions, FTE Enrollment, Type of Institution, and Participation Projection

	A	B	C	D	E
1	Institution	FTE Enrollment*	Type of Institution	Size	Projected to Participate
72	Florida Career College-Kendall	495	CIE	Fewer than 2,500	No
73	Florida Career College-Lauderdale Lakes	872	CIE	Fewer than 2,500	No
74	Florida Career College-Margate	438	CIE	Fewer than 2,500	No
75	Florida Career College-Miami	445	CIE	Fewer than 2,500	No
76	Florida Career College-Orlando	744	CIE	Fewer than 2,500	No
77	Florida Career College-Tampa	465	CIE	Fewer than 2,500	No
78	Florida Career College-West Palm Beach	645	CIE	Fewer than 2,500	No
79	Florida Coastal School of Law	1,059	CIE	Fewer than 2,500	No
80	Florida College of Integrative Medicine	283	CIE	Fewer than 2,500	No
81	Florida College of Natural Health-Maitland	442	CIE	Fewer than 2,500	No
82	Florida College of Natural Health-Miami	241	CIE	Fewer than 2,500	No
83	Florida College of Natural Health-Pompano Beach	297	CIE	Fewer than 2,500	No
84	Florida Education Institute	374	CIE	Fewer than 2,500	No
85	Fortis College-Cutler Bay	326	CIE	Fewer than 2,500	No
86	Fortis College-Largo	242	CIE	Fewer than 2,500	No
87	Fortis College-Orange Park	512	CIE	Fewer than 2,500	No
88	Fortis Institute	327	CIE	Fewer than 2,500	No
89	Fortis Institute-Fort Lauderdale	190	CIE	Fewer than 2,500	No
90	Fortis Institute-Pensacola	994	CIE	Fewer than 2,500	No
91	Fortis Institute-Port Saint Lucie	686	CIE	Fewer than 2,500	No
92	Galen College of Nursing-Tampa Bay	987	CIE	Fewer than 2,500	No
93	Golf Academy of America-Altamonte Springs	238	CIE	Fewer than 2,500	No
94	Herzing University-Winter Park	548	CIE	Fewer than 2,500	No
95	Hobe Sound Bible College	143	CIE	Fewer than 2,500	No
96	Johnson & Wales University-North Miami	1,871	CIE	Fewer than 2,500	No
97	Jones College-Jacksonville	327	CIE	Fewer than 2,500	No
98	Jose Maria Vargas University	36	CIE	Fewer than 2,500	No
99	Key College	86	CIE	Fewer than 2,500	No
100	Le Cordon Bleu College of Culinary Arts-Miami	1,340	CIE	Fewer than 2,500	No
101	Le Cordon Bleu College of Culinary Arts-Orlando	1,547	CIE	Fewer than 2,500	No
102	Lincoln College of Technology-West Palm Beach	717	CIE	Fewer than 2,500	No
103	Lincoln Technical Institute-Fern Park (Lincoln College Technology)	346	CIE	Fewer than 2,500	No
104	Mattia College	965	CIE	Fewer than 2,500	No
105	MedTech Institute-Orlando Campus	1,015	CIE	Fewer than 2,500	No
106	Meridian College	295	CIE	Fewer than 2,500	No
107	Millennia Atlantic University	179	CIE	Fewer than 2,500	No
108	Orion College	649	CIE	Fewer than 2,500	No
109	Polytechnic University of Puerto Rico-Miami	106	CIE	Fewer than 2,500	No
110	Polytechnic University of Puerto Rico-Orlando	87	CIE	Fewer than 2,500	No
111	Professional Hands Institute	48	CIE	Fewer than 2,500	No
112	Remington College of Nursing Orlando	190	CIE	Fewer than 2,500	No
113	Remington College-Heathrow Campus	331	CIE	Fewer than 2,500	No
114	Remington College-Tampa Campus	188	CIE	Fewer than 2,500	No
115	SABER College	550	CIE	Fewer than 2,500	No
116	Saint John Vianney College Seminary	101	CIE	Fewer than 2,500	No
117	San Ignacio College	76	CIE	Fewer than 2,500	No
118	Sanford-Brown College-Online	1,178	CIE	Fewer than 2,500	No
119	Sanford-Brown College-Orlando	260	CIE	Fewer than 2,500	No
120	Sanford-Brown College-Tampa	598	CIE	Fewer than 2,500	No
121	Sanford-Brown Institute-Ft Lauderdale	689	CIE	Fewer than 2,500	No
122	Sanford-Brown Institute-Jacksonville	639	CIE	Fewer than 2,500	No
123	Schiller International University	170	CIE	Fewer than 2,500	No
124	South Florida Bible College and Theological Seminary	112	CIE	Fewer than 2,500	No
125	South University-Tampa	852	CIE	Fewer than 2,500	No
126	South University-West Palm Beach	959	CIE	Fewer than 2,500	No
127	Southeastern College-Jacksonville	285	CIE	Fewer than 2,500	No
128	Sullivan and Cogliano Training Center	453	CIE	Fewer than 2,500	No
129	Sunstate Academy-Jones Technical Institute	87	CIE	Fewer than 2,500	No
130	Taylor College	204	CIE	Fewer than 2,500	No
131	The Art Institute of Fort Lauderdale	1,356	CIE	Fewer than 2,500	No
132	Trinity Baptist College	348	CIE	Fewer than 2,500	No
133	Trinity College of Florida	183	CIE	Fewer than 2,500	No
134	Trinity International University-Florida	188	CIE	Fewer than 2,500	No
135	Ultimate Medical Academy-Clearwater	298	CIE	Fewer than 2,500	No
136	Ultrasound Medical Institute (NRI Institute Health Sciences)	24	CIE	Fewer than 2,500	No
137	Unilatina International College	54	CIE	Fewer than 2,500	No
138	University of Fort Lauderdale	22	CIE	Fewer than 2,500	No
139	University of Southernmost Florida	415	CIE	Fewer than 2,500	No
140	Virginia College-Fort Pierce	334	CIE	Fewer than 2,500	No
141	Virginia College-Jacksonville	763	CIE	Fewer than 2,500	No

CS/CS/HB 859 -- List of Eligible Institutions, FTE Enrollment, Type of Institution, and Participation Projection

	A	B	C	D	E
1	Institution	FTE Enrollment*	Type of Institution	Size	Projected to Participate
142	Virginia College-Pensacola	365	CIE	Fewer than 2,500	No
143	West Coast University-Miami	116	CIE	Fewer than 2,500	No
144	Wolford College	237	CIE	Fewer than 2,500	No
145	Wyotech-Daytona	1,064	CIE	Fewer than 2,500	No
175	Broward College	30,345	FCS	10,000 or More	Yes
176	Daytona State College	10,369	FCS	10,000 or More	Yes
177	Eastern Florida State College	11,159	FCS	10,000 or More	Yes
178	Florida SouthWestern State College	10,230	FCS	10,000 or More	No
179	Florida State College at Jacksonville	19,362	FCS	10,000 or More	Yes
180	Hillsborough Community College	19,361	FCS	10,000 or More	Yes
181	Indian River State College	12,086	FCS	10,000 or More	No
182	Miami Dade College	51,075	FCS	10,000 or More	Yes
183	Palm Beach State College	19,584	FCS	10,000 or More	No
184	Santa Fe College	10,922	FCS	10,000 or More	Yes
185	Seminole State College of Florida	12,183	FCS	10,000 or More	Yes
186	St Petersburg College	21,163	FCS	10,000 or More	Yes
187	Valencia College	30,228	FCS	10,000 or More	Yes
188	College of Central Florida	5,826	FCS	2,500 - 9,999	Yes
189	Gulf Coast State College	3,944	FCS	2,500 - 9,999	Yes
190	Lake-Sumter State College	2,792	FCS	2,500 - 9,999	No
191	Northwest Florida State College	4,876	FCS	2,500 - 9,999	Yes
192	Pasco-Hernando State College	7,725	FCS	2,500 - 9,999	Yes
193	Pensacola State College	7,195	FCS	2,500 - 9,999	Yes
194	Polk State College	7,578	FCS	2,500 - 9,999	Yes
195	Saint Johns River State College	4,646	FCS	2,500 - 9,999	Yes
196	State College of Florida-Manatee-Sarasota	7,601	FCS	2,500 - 9,999	No
197	Tallahassee Community College	9,765	FCS	2,500 - 9,999	Yes
198	Chipola College	1,436	FCS	Fewer than 2,500	Yes
199	Florida Gateway College	1,955	FCS	Fewer than 2,500	No
200	Florida Keys Community College	700	FCS	Fewer than 2,500	No
201	North Florida Community College	812	FCS	Fewer than 2,500	Yes
202	South Florida State College	1,864	FCS	Fewer than 2,500	No
203	Embry-Riddle Aeronautical University	13,538	ICUF	10,000 or More	Yes
204	Keiser University-Ft Lauderdale	21,388	ICUF	10,000 or More	Yes
205	Nova Southeastern University	20,170	ICUF	10,000 or More	Yes
206	Saint Leo University	14,737	ICUF	10,000 or More	Yes
207	University of Miami	16,903	ICUF	10,000 or More	Yes
208	Barry University	7,974	ICUF	2,500 - 9,999	Yes
209	Bethune-Cookman University	4,024	ICUF	2,500 - 9,999	Yes
210	Flagler College	3,241	ICUF	2,500 - 9,999	Yes
211	Florida Institute of Technology incl Online	8,199	ICUF	2,500 - 9,999	Yes
212	Florida Southern College	2,676	ICUF	2,500 - 9,999	Yes
213	Jacksonville University	3,585	ICUF	2,500 - 9,999	Yes
214	Lynn University	2,683	ICUF	2,500 - 9,999	Yes
215	Palm Beach Atlantic University	3,246	ICUF	2,500 - 9,999	Yes
216	Southeastern University	3,751	ICUF	2,500 - 9,999	Yes
217	St Thomas University	2,591	ICUF	2,500 - 9,999	Yes
218	Stetson University	4,380	ICUF	2,500 - 9,999	Yes
219	Adventist University of Health Sciences	1,690	ICUF	Fewer than 2,500	Yes
220	Everglades University	1,280	ICUF	Fewer than 2,500	Yes
221	Hodges University	1,778	ICUF	Fewer than 2,500	Yes
222	Warner University	1,050	ICUF	Fewer than 2,500	Yes
223	Webber International University	695	ICUF	Fewer than 2,500	Yes
224	Rollins College	3,413	ICUF	2,500 - 9,999	No
225	The University of Tampa	8,116	ICUF	2,500 - 9,999	No
226	Ave Maria University incl School of Law	1,419	ICUF	Fewer than 2,500	No
227	Beacon College	219	ICUF	Fewer than 2,500	No
228	Eckerd College	2,284	ICUF	Fewer than 2,500	No
229	Edward Waters College	1,047	ICUF	Fewer than 2,500	No
230	Florida College	511	ICUF	Fewer than 2,500	No
231	Florida Memorial University	1,540	ICUF	Fewer than 2,500	No
232	Johnson University Florida	189	ICUF	Fewer than 2,500	No
233	Ringling College of Art and Design	1,121	ICUF	Fewer than 2,500	No
234	The Baptist College of Florida	380	ICUF	Fewer than 2,500	No
235	Florida Atlantic University	24,337	SUS	10,000 or More	Yes
236	Florida Gulf Coast University	12,268	SUS	10,000 or More	Yes
237	Florida International University	44,712	SUS	10,000 or More	Yes
238	Florida State University	39,157	SUS	10,000 or More	Yes
239	The University of West Florida	10,140	SUS	10,000 or More	Yes
240	University of Central Florida	51,734	SUS	10,000 or More	Yes

CS/CS/HB 859 -- List of Eligible Institutions, FTE Enrollment, Type of Institution, and Participation Projection

	A	B	C	D	E
1	Institution	FTE Enrollment*	Type of Institution	Size	Projected to Participate
241	University of Florida incl Online	47,399	SUS	10,000 or More	Yes
242	University of North Florida	13,666	SUS	10,000 or More	Yes
243	University of South Florida-Main, Sar-Man, St Pete	42,237	SUS	10,000 or More	Yes
244	Florida Agricultural and Mechanical University	9,893	SUS	2,500 - 9,999	Yes
245	Florida Polytechnic University	563	SUS	Fewer than 2,500	No
246	New College of Florida	960	SUS	Fewer than 2,500	No
247					
248	*Source: IPEDS 12-month full-time equivalent enrollment: 2014-15 (DRVEF122015)				

REVENUE ESTIMATING CONFERENCE

Tax: Other taxes and fees

Issue: Public Accountancy

Bill Number(s): CS/HB987

☐ **Entire Bill**

☒ **Partial Bill:** Section 2

Sponsor(s): Gruters, Bileca, Killebrew, Raulerson, Richardson, Stevenson and Careers & Competition Subcommittee

Month/Year Impact Begins: July 1, 2017

Date of Analysis: 6/8/2017

Section 1: Narrative

- a. Current Law:** The Board of Accountancy (Board) within the Department of Business and Professional Regulation (DBPR) is the agency charged with regulating the practice of public accountancy in Florida. To perform public accounting in Florida, a person must be licensed by the Board as a certified public accountant (CPA) or a firm. Pursuant to s. 473.3141, F.S., an individual may provide public accounting services in this state without obtaining a license under the Board or notifying or registering with the Board or paying a fee if he or she:
- holds a valid license as a CPA from a state that the Board or its designee has determined by rule to have adopted standards that are substantially equivalent to the certificate requirements in s. 5 of the Uniform Accountancy Act (UAA) in the issuance of licenses; or
 - holds a valid license as a CPA from a state that has not been approved by the Board as having adopted standards in substantial equivalence with s. 5 of the UAA, but obtains verification from the Board, or its designee, as determined by rule, that the individual's certified public accountant qualifications are substantially equivalent to the certificate requirements in s. 5 of the UAA.
- b. Proposed Change:** Section 2 – The bill allows out-of-state CPA firms that do not have a Florida license to practice public accounting in Florida if the firm:
- Complies with the practice requirements for business entities;
 - Is enrolled in a peer review program;
 - Performs services through an individual with practice privileges under an exception to Florida licensing requirements in accordance with s. 473.3141, F.S.; and
 - Lawfully performs services in a state where the Board has determined that the licensing standards of that state are equivalent to the requirements of the Uniform Accountancy Act.

Section 2: Description of Data and Sources

Department of Business and Professional Regulation-phone and email correspondence

Division of Public Accountancy-phone and email correspondence

Section 3: Methodology

For Section 2—Based on what happened with individual mobility law, the Department of Business and Professional Regulation estimates the impact to be minimal. The Division of Public Accountancy ran a query, and of the 5,500+ firms, 461 listed an out-of-state licensure/mailling address. DBPR anticipates an unknown fraction of those 461 firms will relinquish their license. Of the 461 firms, 78 of the firms identified as sole proprietors and 383 of the firms identified as partnerships/corporations. The biennial license fee for corporations and partnerships is \$150.00, and the fee for a sole proprietor is \$50. Accountancy firms' licenses will expire on 12/31/17, and renewal notices are mailed by October 1st. The high estimate assumes all 461 firms will relinquish their license.

The middle estimate assumes that the number of firms who relinquish their license will result in an insignificant fiscal impact.

Section 4: Proposed Fiscal Impact

Section 2

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(\$61,350)	(\$30,675)	(*)	(*)		
2018-19	\$0	(\$30,675)	(*)	(*)		
2019-20	(\$61,350)	(\$30,675)	(*)	(*)		
2020-21	\$0	(\$30,675)	(*)	(*)		
2021-22	(\$61,350)	(\$30,675)	(*)	(*)		

REVENUE ESTIMATING CONFERENCE

Tax: Other taxes and fees

Issue: Public Accountancy

Bill Number(s): CS/HB987

List of affected Trust Funds:

Professional Regulation Trust Fund

Section 5: Consensus Estimate (Adopted 06/14/2017): The Conference adopted the middle 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)