REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Citrus Fruit Packing & Processing Equipment - One Year
Bill Number(s): CS/HB7087 – Sections 10-11

☐ **Entire Bill**
☑ **Partial Bill**:
Sponsor(s): Appropriations Committee, Ways and Means Committee, and Co-introducers Rep. Renner and Rep. Avila
Month/Year Impact Begins: July 1, 2018, Affecting 2018-19 Levies
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law: There is no current exemption for tangible personal property affected by citrus greening or Hurricane Irma.

b. Proposed Change: Section 10 of CS/HB7087 creates section 193.4516 F.S., Assessment of citrus fruit packing and processing equipment rendered unused due to Hurricane Irma or citrus greening. -

(1) For purposes of ad valorem taxation, and applying to the 2018 tax roll only, tangible personal property owned and operated by a citrus fruit packing or processing facility is deemed to have a market value no greater than its value for salvage, provided the tangible personal property is no longer used in the operation of the facility due to the effects of Hurricane Irma or to citrus greening.

(2) As used in this section, the term "citrus" has the same meaning as provided in s. 581.011(7).

Section 11 clarifies the applicability of s. 193.4516 to only "the 2018 property tax roll."

Section 2: Description of Data and Sources

Department of Agricultural and Consumer Services (DACS) data:
Registered Cannery/Processors 2016-17, 2017-18
Registered Packing Houses 2016-17, 2017-18
2017 Tangible Personal Property (TPP) Tax rolls
Discussions with industry representatives

Section 3: Methodology (Include Assumptions and Attach Details)

The businesses were matched to the 2017 TPP tax roll to obtain their 2017 Just Values (JV). The industry representatives provided the total boxes of citrus produced before citrus greening, after citrus greening, and after Hurricane Irma. This reduction amount is applied to all identified businesses except for those businesses that have been identified as being completely closed due to greening and the citrus stands. The citrus stands represent a small piece of the total TPP, and we expect that they will be able to keep all their equipment operating even with substantially reduced harvest numbers.

There are several projects underway to mitigate the spread of citrus greening and to breed resistant strains of citrus trees. It seems like the measures to limit the spread have been effective, but they will not make a difference to the impact estimate. Absent some clear direction, no growth or decay rates have been applied to the impact. The equipment affected by greening is assumed to be half way through its depreciable life. Based on discussions with industry representatives, a reasonable salvage value ranges between 7 and 10 percent of the replacement value. The High impact uses the 7% salvage value, the low estimate uses the 10% salvage value, and the middle estimate is the average of the high and the low.

During the impact conference on February 14, 2018, the REC adopted the middle estimate. The 2018-19 cash estimates are unchanged. Because the final bill is only applicable to the 2018 tax roll, the recurring 2018-19 impact and all impacts thereafter were removed from the revised estimates.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	$(10.9 M)	0.0	$(10.5 M)	0.0	$(10.2 M)	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0

List of affected Trust Funds:
Ad Valorem Trust Fund Group

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Citrus Fruit Packing & Processing Equipment - One Year
Bill Number(s): CS/HB7087 – Sections 10-11

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the middle estimate.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(4.0)	0.0	(6.5)	0.0	(10.5)	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	0.0	0.0	(10.5)	0.0	(10.5)	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	A	B	C	D	E	F	G	H
1	**CY 2017 TPP Roll Values**							
2	**Citrus Production summary**							
3		Number of Boxes	% reduced					
4	Before Greening	30,000,000						
5	After Citrus Greening	8,000,000	-73.3%					
6	After Hurricane Irma	5,000,000	-37.5%					
7	Total Reduction Percent		-83.3%					
8								
9	**Citrus Processors by Activity**				7%	10%		
10	**Row Labels**	**Sum of New Taxable Value (7%)**	**Sum of New Taxable Value (10%)**	**Production Reduction Due to Citrus Greening & Irma**	**Taxable Value of Affected Equipment (7%)**	**Taxable Value of Affected Equipment (10%)**		
11	Blender	$ 87,071,995	$ 80,960,577	-83.3%	$ (72,559,996)	$ (67,467,147)		
12	Processor	$ 642,284,470	$ 597,435,554	-83.3%	$ (535,237,058)	$ (497,862,961)		
13	Stand	$ 1,613,072	$ 1,488,323	0.0%	$ -	$ -		
14	Unknown	$ 2,949,666	$ 2,736,898	-83.3%	$ (2,458,055)	$ (2,280,749)		
15	**Grand Total**	**$ 733,919,203**	**$ 682,621,352**	**-83.3%**	**$ (611,599,336)**	**$ (568,851,127)**		
16								
17	**Citrus Packing Houses By Status**							
18	**Row Labels**	**Sum of New Taxable Value (7%)**	**Sum of New Taxable Value (10%)**	**Production Reduction Due to Citrus Greening & Irma**	**Taxable Value of Affected Equipment (7%)**	**Taxable Value of Affected Equipment (10%)**		
19	Citrus packing	$ 12,292,646	$ 11,400,636	-83.3%	$ (10,243,872)	$ (9,500,530)		
20	Closed_Greening	$ 4,562,072	$ 4,229,834	-100.0%	$ (4,562,072)	$ (4,229,834)		
21	**Grand Total**	**$ 16,854,718**	**$ 15,630,470**	**-83.3%**	**$ (14,045,598)**	**$ (13,025,392)**		
22								
23				High	Low			
24	Total TV of Equipment that has been affected			$ (625,644,935)	$ (581,876,519)			
25								
26	2017 Statewide Millage Rate (School)			6.6455				
27	2017 Statewide Millage Rate (Non-School)			10.8101				
28								

	A	B	C	D	E	F	G	H
29	Year	Growth	TV of affected equipment - High	TV of affected equipment - Low				
30	2018	0%	$ (625,644,935)	$ (581,876,518.67)				
31	2019		$ -	$ -				
32	2020		$ -	$ -				
33	2021		$ -	$ -				
34	2022		$ -	$ -				
35	2023		$ -	$ -				
36								
37	**Impact (School)**		**High**		**Middle**		**Low**	
38	**Year**		**Cash**	**Recurring**	**Cash**	**Recurring**	**Cash**	**Recurring**
39	2018-19		$ (4.2 M)	$ -	$ (4.0 M)	$ -	$ (3.9 M)	$ -
40	2019-20		$ -	$ -	$ -	$ -	$ -	$ -
41	2020-21		$ -	$ -	$ -	$ -	$ -	$ -
42	2021-22		$ -	$ -	$ -	$ -	$ -	$ -
43	2022-23		$ -	$ -	$ -	$ -	$ -	$ -
44								
45	**Impact (Non-School)**		**High**		**Middle**		**Low**	
46	**Year**		**Cash**	**Recurring**	**Cash**	**Recurring**	**Cash**	**Recurring**
47	2018-19		$ (6.8 M)	$ -	$ (6.5 M)	$ -	$ (6.3 M)	$ -
48	2019-20		$ -	$ -	$ -	$ -	$ -	$ -
49	2020-21		$ -	$ -	$ -	$ -	$ -	$ -
50	2021-22		$ -	$ -	$ -	$ -	$ -	$ -
51	2022-23		$ -	$ -	$ -	$ -	$ -	$ -
52								
53	**Total Impact**		**High**		**Middle**		**Low**	
54	**Year**		**Cash**	**Recurring**	**Cash**	**Recurring**	**Cash**	**Recurring**
55	2018-19		$ (10.9 M)	$ -	$ (10.5 M)	$ -	$ (10.2 M)	$ -
56	2019-20		$ -	$ -	$ -	$ -	$ -	$ -
57	2020-21		$ -	$ -	$ -	$ -	$ -	$ -
58	2021-22		$ -	$ -	$ -	$ -	$ -	$ -
59	2022-23		$ -	$ -	$ -	$ -	$ -	$ -

☐ **Entire Bill**
☒ **Partial Bill**: Section 14 & 17
Sponsor(s): Appropriations Committee, Ways and Means Committee, and Co-introducers Rep. Renner and Rep. Avila
Month/Year Impact Begins:
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law:

No law currently exists abating taxes for residential improvements damaged or destroyed by Hurricanes Hermine Matthew, or Irma.

b. Proposed Change:

Section 17 creates s. 197.318, F.S., Abatement of taxes for residential improvements damaged or destroyed by hurricanes Hermine, Matthew, or Irma, providing an abatement to taxes levied in 2019 to residential improvements used as homesteads rendered uninhabitable for at least 30 days due to damage or destruction to the property caused by Hurricanes Hermine or Matthew during the 2016 calendar year or Hurricane Irma during the 2017 calendar year. "Hurricane" is defined as Hurricane Hermine and Hurricane Matthew that occurred during 2016, or Hurricane Irma that occurred during 2017. A "residential improvement" is the dwelling or house used as a homestead under s. 196.012(13), F.S., and doesn't include land or any structure that is "not essential to the use and occupancy of the residential dwelling or house…" To be considered uninhabitable, the residential improvement must suffer the loss of use or occupancy for the purpose for which it was constructed due to the hurricanes.

A property owner must file an application with the property appraiser on or before March 1, 2019 to qualify for an abatement. The application must identify the parcel, the hurricane, the calendar year that it occurred, state the number of days that the homestead was uninhabitable, and provide supporting documentation. The property appraiser will investigate and determine the applicant's eligibility upon receipt. If the property appraiser determines that an applicant does not qualify to the abatement, the owner may file a petition with the value adjustment board pursuant to s. 194.011(3).

By April 1, 2019, the property appraiser will inform the tax collector of the following information for every eligible application:

- the number of days the improvement was uninhabitable (minimum 30)
- the January 1 just value for the parcel in the year the hurricane occurred
- the post disaster just value of the parcel, which is the just value of the parcel excluding the uninhabitable residential improvement (as section (5) states "residential improvements that are uninhabitable shall have no value placed thereon")
- the parcel's percent change in just value, which is the difference between the January 1 just value, in the year of the hurricane, and the post disaster just value expressed as a percentage of the respective years' January 1 just value.

The tax collector shall then calculate the damage differential and the disaster relief credit. The damage differential is defined as "the product arrived at by multiplying the percent change in value by a ratio, the numerator of which is the number of days the residential improvement was rendered uninhabitable, the denominator of which is 365." The disaster relief credit is "the product arrived at by multiplying the damage differential by the amount of timely paid taxes that were initially levied in the year the natural disaster occurred." The tax collector will then process a refund in the amount equal to the disaster relief credit.

By May 1, 2019, the tax collector must notify the Department of Revenue of the total reduction in taxes and the governing board of each affected local government of their reduction under this section.

This section applies retroactively to January 1, 2016 and expires on January 1, 2021.

Section 2: Description of Data and Sources

Hurricane Irma

2017 Preliminary Real Property Assessment Rolls
Florida Office of Insurance Regulation Hurricane Irma Claims Data, downloaded 4/6/2018
Florida Office of Insurance Regulation Hurricane Hermine Claims Data, downloaded 3/3/2017 (Final)
Florida Office of Insurance Regulation Hurricane Matthew Claims Data, downloaded 3/3/2017 (Final)
Florida Office of Insurance Regulation Claims Category Detail
2016 Millage and Taxes Levied Report, 2016 Final Data Book published by Property Tax Oversight

HOUZZ Data Watch: The Cost of Summer Hurricanes, 10/16/2017
HOUZZ Renovation Barometer, October 2017
EDR Hurricane Irma claims per capita analysis
FEMA post-Hurricane Irma press conference, 9/12/2017
FEMA Florida Hurricane Irma (DR-4337) Assistance Information, updated 10/18/2017
BEBR 2004 Hurricane Analysis: Florida's 2004 Hurricane Season: Demographic Response and Recovery
FEMA Federal Flood Claims as of September 30, 2017

Hurricanes Hermine and Matthew

Property Tax Roll data for Residential <10 units, Residential >10 units, and All properties.
Florida Office of Insurance Regulation Hermine and Matthew Claims data

Section 3: Methodology (Include Assumptions and Attach Details)

The proposed language includes the 2016 and 2017 hurricanes. This estimate for the proposed language combines two analyses, previously presented to the Revenue Estimating Conference, into one. In both previous analyses the conference made changes to the estimates before adopting an impact. As a starting point, both analyses have been changed to reflect the most recent adopted impacts for each estimate. Previously, this abatement did not occur via a refund. The timing outlined in CS/HB 7087 (Enrolled) would allow the tax collector to potentially process the refunds for the 2018-19 fiscal year. If there are any Value Adjustment Board (VAB) protests, then the refunds could be shifted into the 2019-20 fiscal year. The middle estimate assumes that 5% of the refunds will be delayed due to VAB protests, and the low assumes that 10% of the refunds will be delayed due to VAB protests. There will be no recurring impact.

Hermine & Matthew Methodology

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

The high estimate is based on the total for all properties, the middle is based on all residential properties, and the low estimate is based on residential properties <10. The high estimate uses 3 months and 100% of damages due to loss of occupancy or use. The low estimate uses 1 month and 5% of damages due to loss of occupancy or use. The middle is and average of the high and the low.

Irma Methodology

Using the 2017 preliminary real property assessment rolls, parcels with any just value classified as homestead were flagged as homestead. Each parcel's improvement value was calculated by subtracting the land value and the special features value from the just value. Condo values in two counties were manually corrected because improvement value was erroneously recorded as land value. Of the state's ten million parcels, about 14,000 were removed due to negative improvement values. Most of these were due to misassigned special features values or rounding errors and had very low just values. Special features include things not integral to the use or occupancy of a home, like pools, sheds, and fences, but there are some types of special features that could be integral to habitability. These include sea walls, septic tanks, and interior features like elevators. Due to the impossibility of separating special features by type, we are treating all special features as separate from the improvement value.

Using the land use code, parcels were assigned broader use code groups. Groups excluded from the analysis contain governmental, institutional, miscellaneous (e.g., submerged land, sewage disposal and solid waste, high-water recharge land, migrant camps), agricultural, and vacant land. Also excluded were commercial and commercial residential parcels, under the assumption that the claims associated with those categories belonged to business entities (HOAs, condo associations, etc.) The groups included are those more likely to have homestead property. These groups are homeowners (single family homes), mobile homes, and dwellings (condos and co-operatives). A table with the use codes and their assigned groups is in the attached spreadsheet.

OIR has provided a breakdown of policy types and how they are grouped in the hurricane claims data. The detailed breakdown is used to generate modifications to the total claims by business line. The detailed data showed that there are mobile home policies categorized in the OIR dwellings claims. Further, the mobile home category includes both "personal

residential – wind only" and "personal residential – tenants." A new mobile home claims number was built using this information. For homeowners, the OIR detailed data shows that only 86.5% of claims are tied to personal residential coverage. For dwellings, the detailed data shows 88.1% of claims are tied to personal residential coverage.

The new adjusted statewide claims totals by business line are used to generate the county-level claim numbers by business line. The percent of homestead properties by use code group was calculated and applied to the county-level claims by business line. Counties were then categorized based on EDR's per capita analysis. The counties were placed into four brackets by their claim per capita. An additional category, containing only Monroe County, was created to capture the extent of the county's damages.

The University of Florida's Bureau of Economic and Business Research (BEBR) conducted a survey of homes damaged in the 2004 storms. The survey indicates how long it took to complete the repairs to the damaged homes. Based on the proposed language proof of the length of repairs, via a contractor's statement, could be used as documentation for the purposes of proving that the house was uninhabitable. In the BEBR data Charlotte county had the highest claims per capita (.514), and the largest proportion of repairs that took longer than 30 days (44.6%). This repair percentage was applied to the group 4 bracket, which only includes Monroe county. Monroe county has the highest claims per capita for 2017 (.363). The statewide % of homes with repairs that took longer than 30 days was equal to 24.8%. This statewide number was applied to the Group 3 bracket which includes the next hardest hit corridor for 2017 (Collier North to Polk/Osceola). The HOUZZ survey data group for percent of repairs between $10,001 and $50,000 was split in half to approximate a percent of repairs between $30,001 and $50,000. The percent of repairs greater than or equal to $30,001 is equal to 14.5% using this method. The HOUZZ survey data was limited to the west coast (Collier to Pinellas and Hillsborough). Rather than use the 14.5% as the percent uninhabitable baseline for the entire state, that figure was used to target the percent uninhabitable for the brackets which included those counties. The Group 2 bracket includes the Southern Gulf Coast of Florida, from Pinellas to Charlotte, and the East Coast of Florida, from Nassau to Miami-Dade. The final bracket, Group 1, represents the rest of Florida, from Hillsborough to Baker and West to Escambia. Group 1 uses a minimal percentage (0.5%) of claims with greater than 30 days of loss of occupancy.

Using the per capita group uninhabitability percentages, we calculate the number of claims for uninhabitable homesteads (30+ days). The "percent change in just value" was calculated dividing the just value of the improvement by the total just value. The maximum potential credit value is shown as the taxes paid eligible for abatement for both school and non-school. This value was calculated by multiplying the number of uninhabitable homestead claims, by the percent change in just value, by the mean taxable value, and by the millage rate. These calculations were done for school and non-school taxable values and the 2016 millage rates. The non-school millage rates are the county-wide weighted millages (excluding the school board levies).

The estimate includes all property types. The low estimate uses 30 days of uninhabitability, the high is 118 days, and the middle is the average (74 days). The high estimate includes 5 additional days beyond Hurricane Irma's landfall due to the earliest mandatory evacuation date. Homestead properties might not carry homeowner's coverage, or they may have only had a federal flood insurance claim. Inclusive of these reasons, an additional line has been added to adjust for homes that would be able to qualify for this abatement, but are not adequately captured using Florida Office of Insurance Regulation (OIR) claims data.

The Revenue Estimating Conference requested additional research on the 2004 hurricane season and the results of a similar program with a loss of occupancy requirement of 60 days or more. OIR's data for 2004 shows that there were twice as many claims in 2004 as there have been so far for 2017. The 2004 abatement program paid out $12.4 Million dollars in property tax reimbursements. The BEBR data was used to find the number of claims with repairs that took 60 or more days. The 1-3 month group (5.5% Statewide) was divided by three to reflect an even rate of repairs completed in each month (1.8%). This was applied to the total OIR claims to find the number of Claims that generated the reimbursements for the 60-day program. A greater than 30-day value was created for level comparison between the 2004 and 2017 claims. The $12.4 Million in reimbursements was increased by the growth in Real Property JV between 2004 and 2017 to put the 2004 claims in 2017 dollars. This simulated claim value was divided by the claims under the 60 day or greater criteria to generate a per claim value in 2017 dollars. This per claim value was multiplied by the number of qualifying claims for 2017 to generate potential reimbursement amounts. Additionally, the 2004 OIR claims by county data was run through the same analysis structure as the county level 2017 data. The only change being that the per capita groups were modified to reflect the different counties affected.

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Hurricane Relief
Bill Number(s): CS/HB 7087 Enrolled

Section 4: Proposed Fiscal Impact
Hermine & Matthew Impact:

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	$(14. 9 M)		$(11. 6 M)		$(3. 4 M)	
2019-20			$(0. 6 M)		$(0. 4 M)	
2020-21						
2021-22						
2022-23						

Note: Conference adopted low impact in prior conference.

Irma Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	$(56. 7 M)		$(27. 3 M)		$(0. 7 M)	
2019-20			$(1. 4 M)		$(0. 1 M)	
2020-21						
2021-22						
2022-23						

Note: Conference adopted Middle impact with adjustments in prior conference.

Total Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			$(12. 3 M)			
2019-20			$(0. 7 M)			
2020-21						
2021-22						
2022-23						

List of affected Trust Funds: Ad Valorem

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the middle estimate, assuming all refunds will be paid in Fiscal Year 2019-20.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	(4.9)	0.0	(8.1)	0.0	(13.0)	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	(13.0)	0.0	(13.0)	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Irma

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	$ (14. 9 M)		$ (11. 6 M)		$ (3. 4 M)	
2019-20			$ (. 6 M)		$ (. 4 M)	
2020-21						
2021-22						
2022-23						

Conference adjustements: The Conference adopted the middle impact with the following adjustments: Homes were assumed uninhabitable when the repair costs were greater than $50,000; the claims per capita percentage was reduced for impacted counties for group 2 and 3; the length of time uninhabitable was 90 days; flood insurance claims added 2.5% to the impact and uninsured applicants would add 5% to the impact.

Hermine & Matthew: Methodology 2

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	$ (56. 7 M)		$ (27. 3 M)		$ (. 7 M)	
2019-20			$ (1. 4 M)		$ (. 1 M)	
2020-21						
2021-22						
2022-23						

The Conference adopted the Methodology 2, Low Impact.

Total Impact - Middle Irma + Low Hermine & Matthew

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			$ (12. 3 M)			
2019-20			$ (. 7 M)			
2020-21						
2021-22						
2022-23						

	A	B	C	D	E	F	G
1	**From 'Model Sheet' K73 through M73**						
2							
3		All Properties	Residential Greater than 10	Residential Less than 10			
4		$ 12,766,752,288	$ 1,914,023,184	$ 10,149,288,640			
5							
6	**Apply Millage Rates**						
7	School	6.955					
8	Non-School	10.824					
9							
10		All Properties	Residential Greater than 10	Residential Less than 10			
11	School	$ 88,792,762	$ 13,312,031	$ 70,588,302			
12	Non-School	$ 138,187,327	$ 20,717,387	$ 109,855,900			
13	Total	$ 226,980,089	$ 34,029,418	$ 180,444,203			
14							
15							
16	High = All Properties:		$ 226,980,089				
17	Middle = All Residential:		$ 214,473,621				
18	Low = Residential Less than 10:		$ 180,444,203				
19							
20	**Range Matrix**						
21		Length of Time Uninhabitable					
22		3 Months (High)	2 Months (Middle)	1 Month (Low)			
23		25.0%	16.7%	8.3%			
24		$ 56,745,022	$ 35,745,603	$ 15,037,017	100%		
25		$ 42,558,766.67	$ 26,809,202.61	$ 11,277,762.67	75%	**Damage Modifier**	
26		$ 28,372,511.12	$ 17,872,801.74	$ 7,518,508.45	50%		
27		$ 2,837,251.11	$ 1,787,280.17	$ 751,850.84	5%		
28							
29							
30	**Final Totals**						
31		High (3 Months & All Properties at 100% Uninhabitable)	Middle (Average of High & Low)	Low (1 Month & 25% damage to Residential less than 10)			
32		$ 56,745,022	$ 28,748,437	$ 751,851			
33							
34	**Impact Table:**						
35		High - 12.5%		Middle - 10%		Low - 5%	
36		Cash	Recurring	Cash	Recurring	Cash	Recurring
37	2016-17						
38	2017-18						
39	2018-19						
40	2019-20	$ (56. 7 M)		$ (28. 7 M)		$ (. 8 M)	
41	2020-21						
42	2021-22						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		Matthew	Hermine	Total	Residential Less than 10	Residential Greater Than 10	All Properties	Res % of Total Claims (J2xF Column)	Commercial Res % of Total Claims (K2 x G Column)	Total	Res. Less Than 10 x Residental Percent of Total Claims	Res. Grter than 10 x Commercial Res % of Total Claims	All Properties x Total Claims
2	ALACHUA	137	385	508	$ 102,788	$ 3,817,760	$ 167,168	417	3	508	$ 42,828,539	$ 11,877,701	$ 84,921,456
3	BAKER	41	21	61	$ 74,463	$ 597,866	$ 86,692	50	0	61	$ 3,725,597	$ 223,354	$ 5,288,197
4	BAY	11	31	44	$ 115,854	$ 2,864,206	$ 113,913	36	0	44	$ 4,181,109	$ 771,822	$ 5,012,191
5	BRADFORD	33	15	48	$ 55,141	$ 807,499	$ 68,175	39	0	48	$ 2,170,910	$ 237,380	$ 3,272,379
6	BREVARD	14,251	104	13765	$ 117,500	$ 3,065,761	$ 110,424	11,290	84	13765	$ 1,326,598,365	$ 258,448,839	$ 1,519,980,068
7	BROWARD	673	88	734	$ 195,198	$ 5,785,277	$ 241,168	602	4	734	$ 117,516,194	$ 26,006,403	$ 177,017,492
8	CALHOUN	5	1	17	$ 45,021	$ 914,291	$ 49,282	14	0	17	$ 627,750	$ 95,190	$ 837,795
9	CHARLOTTE	19	51	69	$ 133,673	$ 807,680	$ 70,040	57	0	69	$ 7,565,173	$ 341,310	$ 4,832,767
10	CITRUS	29	623	637	$ 80,697	$ 797,836	$ 52,942	522	4	637	$ 42,161,945	$ 3,112,527	$ 33,724,235
11	CLAY	2,523	175	2604	$ 107,707	$ 5,760,723	$ 109,485	2,136	16	2604	$ 230,044,904	$ 91,870,916	$ 285,099,944
12	COLLIER	26	32	60	$ 315,589	$ 6,270,042	$ 244,751	49	0	60	$ 15,530,979	$ 2,303,996	$ 14,685,053
13	COLUMBIA	33	134	166	$ 67,148	$ 886,236	$ 78,096	136	1	166	$ 9,142,542	$ 900,985	$ 12,963,911
14	DE SOTO	5	9	13	$ 219,977	$ 2,038,168	$ 253,413	11	0	13	$ 2,345,557	$ 162,272	$ 3,294,370
15	DIXIE	3	82	81	$ 62,029	$ 774,922	$ 108,302	66	0	81	$ 4,120,999	$ 384,417	$ 8,772,463
16	DUVAL	16,606	798	16948	$ 34,470	$ 820,000	$ 58,420	13,901	104	16948	$ 479,167,185	$ 85,112,310	$ 990,106,456
17	ESCAMBIA	9	14	22	$ 106,543	$ 5,824,829	$ 147,412	18	0	22	$ 1,922,525	$ 784,813	$ 3,243,064
18	FLAGLER	7,009	33	6844	$ 96,366	$ 3,005,702	$ 102,961	5,614	42	6844	$ 540,954,250	$ 125,984,163	$ 704,667,287
19	FRANKLIN	3	83	86	$ 141,338	$ 4,394,285	$ 102,056	71	1	86	$ 9,969,748	$ 2,314,445	$ 8,776,791
20	GADSDEN	4	128	129	$ 103,746	$ 428,894	$ 54,966	106	1	129	$ 10,977,123	$ 338,844	$ 7,090,657
21	GILCHRIST	2	23	25	$ 58,342	$ 1,148,625	$ 67,022	21	0	25	$ 1,196,318	$ 175,865	$ 1,675,550
22	GLADES	4	0	3	$ 49,497	$ 663,903	$ 60,458	2	0	3	$ 121,793	$ 12,198	$ 181,373
23	GULF	1	5	7	$ 43,656	$ 463,089	$ 203,480	6	0	7	$ 250,653	$ 19,853	$ 1,424,357
24	HAMILTON	4	73	75	$ 83,107	$ 618,653	$ 61,940	62	0	75	$ 5,112,401	$ 284,163	$ 4,645,527
25	HARDEE	3	7	10	$ 40,906	$ 473,839	$ 45,934	8	0	10	$ 335,520	$ 29,020	$ 459,338
26	HENDRY	3	1	3	$ 53,299	$ 826,136	$ 135,072	2	0	3	$ 131,149	$ 15,179	$ 405,215
27	HERNANDO	29	283	307	$ 0	$ 721,504	$ 87,938	252	2	307	$ 13	$ 1,356,555	$ 26,997,009
28	HIGHLANDS	45	14	58	$ 78,874	$ 1,888,314	$ 71,053	48	0	58	$ 3,752,225	$ 670,753	$ 4,121,080
29	HILLSBOROUGH	178	1208	1357	$ 73,878	$ 379,378	$ 42,506	1,113	8	1357	$ 82,228,100	$ 3,152,916	$ 57,680,310
30	HOLMES	-	1	1	$ 121,517	$ 7,544,908	$ 163,376	1	0	1	$ 99,670	$ 46,208	$ 163,376
31	INDIAN RIVER	1,744	16	1724	$ 49,480	$ 512,923	$ 63,595	1,414	11	1724	$ 69,967,423	$ 5,415,636	$ 109,637,345
32	JACKSON	4	8	13	$ 180,037	$ 1,562,572	$ 166,793	11	0	13	$ 1,919,686	$ 124,407	$ 2,168,310
33	JEFFERSON	-	58	60	$ 53,335	$ 280,908	$ 50,127	49	0	60	$ 2,624,784	$ 103,223	$ 3,007,601
34	LAFAYETTE	-	26	24	$ 63,233	$ 448,366	$ 80,837	20	0	24	$ 1,244,754	$ 65,903	$ 1,940,079
35	LAKE	752	191	916	$ 51,710	$ 1,191,964	$ 71,851	751	6	916	$ 38,850,644	$ 6,686,805	$ 65,815,564
36	LEE	48	79	123	$ 107,518	$ 3,088,935	$ 93,065	101	1	123	$ 10,847,098	$ 2,326,880	$ 11,446,982
37	LEON	49	3178	3184	$ 170,584	$ 5,299,684	$ 128,789	2,612	19	3184	$ 445,489,126	$ 103,343,481	$ 410,065,576
38	LEVY	15	188	204	$ 114,446	$ 3,991,393	$ 165,453	167	1	204	$ 19,149,550	$ 4,986,716	$ 33,752,377
39	LIBERTY	-	4	4	$ 46,432	$ 625,541	$ 41,896	3	0	4	$ 152,337	$ 15,324	$ 167,584
40	MADISON	6	166	169	$ 48,377	$ -	$ 76,885	139	1	169	$ 6,705,816	$ -	$ 12,993,574
41	MANATEE	44	361	401	$ 46,824	$ 604,565	$ 62,929	329	2	401	$ 15,400,517	$ 1,484,729	$ 25,234,530
42	MARION	294	255	537	$ 155,610	$ 6,118,165	$ 163,882	440	3	537	$ 68,539,193	$ 20,121,278	$ 88,004,495
43	MARTIN	623	11	607	$ 83,883	$ 2,583,285	$ 69,836	498	4	607	$ 41,762,637	$ 9,603,313	$ 42,390,353
44	MIAMI-DADE	493	100	564	$ 136,323	$ 2,655,316	$ 140,947	463	3	564	$ 63,062,970	$ 9,171,816	$ 79,493,833
45	MONROE	3	2	10	$ 257,362	$ 4,849,146	$ 173,787	8	0	10	$ 2,110,915	$ 296,979	$ 1,737,872
46	NASSAU	1,572	57	1588	$ 149,066	$ 2,662,394	$ 137,429	1,302	10	1588	$ 194,157,387	$ 25,893,028	$ 218,237,401

	A	B	C	D	E	F	G	H	I	J	K	L	M
47	OKALOOSA	7	17	25	$ 138,069	$ 1,604,689	$ 131,955	21	0	25	$ 2,831,141	$ 245,692	$ 3,298,864
48	OKEECHOBEE	34	9	38	$ 56,540	$ 1,381,442	$ 60,112	31	0	38	$ 1,762,245	$ 321,497	$ 2,284,246
49	ORANGE	5,367	449	5556	$ 141,445	$ 10,282,392	$ 234,933	4,557	34	5556	$ 644,577,476	$ 349,877,871	$ 1,305,289,989
50	OSCEOLA	807	110	846	$ 143,543	$ 7,142,677	$ 151,264	694	5	846	$ 99,604,121	$ 37,007,647	$ 127,969,640
51	PALM BEACH	1,209	73	1239	$ 212,958	$ 5,743,695	$ 251,870	1,016	8	1239	$ 216,416,878	$ 43,583,566	$ 312,067,287
52	PASCO	80	949	1015	$ 91,535	$ 3,762,098	$ 93,233	833	6	1015	$ 76,204,393	$ 23,386,017	$ 94,631,197
53	PINELLAS	76	1452	1516	$ 125,712	$ 3,857,768	$ 151,594	1,243	9	1516	$ 156,315,036	$ 35,817,508	$ 229,817,221
54	POLK	363	290	621	$ 86,935	$ 2,199,145	$ 78,827	509	4	621	$ 44,280,282	$ 8,363,837	$ 48,951,561
55	PUTNAM	917	25	920	$ 51,146	$ 710,997	$ 30,343	755	6	920	$ 38,594,736	$ 4,006,044	$ 27,915,946
56	SANTA ROSA	598	11	592	$ 185,454	$ 3,597,970	$ 164,323	486	4	592	$ 90,050,126	$ 13,044,858	$ 97,279,068
57	SARASOTA	362	248	590	$ 112,140	$ 3,046,781	$ 104,618	484	4	590	$ 54,267,565	$ 11,009,140	$ 61,724,356
58	SEMINOLE	3,320	124	3326	$ 108,074	$ 1,249,670	$ 78,361	2,728	20	3326	$ 294,829,479	$ 25,455,276	$ 260,628,982
59	ST JOHNS	7,572	125	7558	$ 188,335	$ 3,065,021	$ 171,336	6,199	46	7558	$ 1,167,520,586	$ 141,873,227	$ 1,294,957,375
60	ST LUCIE	2,112	27	2091	$ 142,748	$ 11,426,686	$ 162,528	1,715	13	2091	$ 244,821,442	$ 146,330,340	$ 339,845,508
61	SUMTER	52	40	90	$ 167,115	$ 1,833,061	$ 156,580	74	1	90	$ 12,336,299	$ 1,010,368	$ 14,092,189
62	SUWANNEE	12	166	187	$ 60,351	$ 637,594	$ 50,916	153	1	187	$ 9,256,648	$ 730,207	$ 9,521,364
63	TAYLOR	2	308	299	$ 50,860	$ 717,429	$ 58,807	245	2	299	$ 12,473,162	$ 1,313,742	$ 17,583,278
64	UNION	5	14	19	$ 48,127	$ 126,627	$ 99,904	16	0	19	$ 750,010	$ 14,735	$ 1,898,176
65	VOLUSIA	30,230	87	29543	$ 122,170	$ 1,337,786	$ 112,475	24,232	181	29543	$ 2,960,373,123	$ 242,047,874	$ 3,322,839,620
66	WAKULLA	12	282	282	$ 71,667	$ 1,482,131	$ 52,325	231	2	282	$ 16,576,444	$ 2,559,740	$ 14,755,756
67	WALTON	3	4	6	$ 242,548	$ 3,098,523	$ 140,831	5	0	6	$ 1,193,646	$ 113,859	$ 844,984
68	WASHINGTON	-	5	5	$ 49,920	$ 322,718	$ 19,575	4	0	5	$ 204,725	$ 9,882	$ 97,873
69	County Unknown	463	96	545	$ 172,891	$ 5,760,234	$ 185,366	447	3	545	$ 77,285,004	$ 19,226,345	$ 101,024,617
70	Statewide	100,939	14033	111719									
71										**Totals:**	$ 10,149,288,640	$ 1,914,023,184	$ 12,766,752,288
72	All Residential Claims Divided by Total Claims					82.02%							
73	Commercial Residential Claims Divided by Total Claims					0.61%							

	A	B	C	D	E	F	G
1	**From 'By County Detail' BE76 through BE78**						
2							
3	**Taxes On Homesteads**		**Non-School**	**School**			
4	All Properties*		$ 25,969,984	$ 20,031,275			
5	* Dwellings, Homeowners, and Mobile Homes						
6							
7	**Range Matrix**						
8	**Number of Days**	118	90	30			
9		Length of Time Uninhabitable					
10		High	Middle	Low			
11	Non-School	$ 8,395,775.56	$ 6,403,557.63	$ 2,134,519.21			
12	School	$ 6,475,864.09	$ 4,939,218.38	$ 1,646,406.13			
13							
14	**Final Totals**						
15		High (118 Days & All Properties)	Middle (Avg. of High & Low)	Low (30 Days & All Single Family Residential)			
16	Flood/Uninsured Factor*	0%	8%	0%			
17		$ 14,871,640	$ 12,193,484	$ 3,780,925			
18	* 0% = No Additional Impact						
19							
20							
21							
22	**Impact Table: Current Spreadsheet Specification**						
23		High		Middle		Low	
24		Cash	Recurring	Cash	Recurring	Cash	Recurring
25	2018-19						
26	2019-20	$ (14. 9 M)		$ (12. 2 M)		$ (3. 8 M)	
27	2020-21						
28	2021-22						
29	2022-23						

	A	B	C	D	E	F	G	H	Section 17 I
2				Total OIR Claims by Property Type (Percent of			3	4	5
3				9.30%	56.40%	2.32%	% Parcels by Property Type which are Homestead		
4			Claims per County	Assumed DWELLING	Assumed HOMEOWNERS	Assumed MOBILE HOMES	DWELLING	HOMEOWNERS	MOBILE HOMES
5	11	ALACHUA	3,912	364	2,207	91	21.8%	71.6%	65.1%
6	12	BAKER	508	47	287	12	0.0%	76.8%	67.7%
7	13	BAY	167	16	94	4	7.2%	60.4%	47.6%
8	14	BRADFORD	767	71	433	18	95.2%	69.1%	62.5%
9	15	BREVARD	38,036	3,537	21,454	882	33.1%	72.1%	53.1%
10	16	BROWARD	68,624	6,382	38,707	1,591	38.0%	74.2%	44.5%
11	17	CALHOUN	22	2	12	1	0.0%	70.0%	66.5%
12	18	CHARLOTTE	6,760	629	3,813	157	31.6%	63.4%	40.9%
13	19	CITRUS	2,330	217	1,314	54	32.4%	68.6%	50.1%
14	20	CLAY	8,641	804	4,874	200	32.3%	74.6%	61.3%
15	21	COLLIER	58,474	5,438	32,982	1,355	28.8%	63.8%	37.8%
16	22	COLUMBIA	922	86	520	21	55.6%	69.3%	65.3%
17	24	DESOTO	1,864	173	1,051	43	40.8%	65.9%	47.9%
18	25	DIXIE	204	19	115	5	5.2%	58.0%	57.5%
19	26	DUVAL	33,726	3,137	19,023	782	33.8%	67.5%	50.6%
20	27	ESCAMBIA	214	20	121	5	13.7%	66.1%	45.0%
21	28	FLAGLER	5,738	534	3,236	133	28.5%	69.9%	59.5%
22	29	FRANKLIN	41	4	23	1	6.1%	37.6%	53.4%
23	30	GADSDEN	172	16	97	4	0.0%	67.2%	65.3%
24	31	GILCHRIST	178	17	100	4	0.0%	72.4%	67.5%
25	32	GLADES	1,044	97	589	24	26.4%	58.0%	44.6%
26	33	GULF	17	2	10	0	2.8%	44.7%	39.3%
27	34	HAMILTON	258	24	146	6	0.0%	64.4%	67.0%
28	35	HARDEE	1,740	162	981	40	37.1%	67.5%	50.0%
29	36	HENDRY	3,391	315	1,913	79	17.7%	67.3%	52.9%
30	37	HERNANDO	2,654	247	1,497	62	36.9%	67.9%	53.1%
31	38	HIGHLANDS	15,741	1,464	8,879	365	29.3%	62.5%	42.5%
32	39	HILLSBOROUGH	18,249	1,697	10,293	423	33.7%	70.9%	55.7%
33	40	HOLMES	18	2	10	0	0.0%	67.7%	61.3%
34	41	INDIAN RIVER	5,086	473	2,869	118	34.5%	67.6%	43.8%
35	42	JACKSON	111	10	63	3	0.0%	65.6%	66.2%
36	43	JEFFERSON	122	11	69	3	0.0%	68.9%	67.1%
37	44	LAFAYETTE	97	9	55	2	0.0%	67.2%	59.1%
38	45	LAKE	21,646	2,013	12,209	502	43.7%	69.5%	56.5%
39	46	LEE	62,078	5,773	35,014	1,439	29.9%	61.6%	38.0%
40	47	LEON	1,070	100	604	25	13.6%	69.2%	58.1%
41	48	LEVY	536	50	302	12	4.6%	68.0%	58.6%
42	49	LIBERTY	11	1	6	0	0.0%	65.0%	56.1%
43	50	MADISON	213	20	120	5	0.0%	64.4%	67.8%
44	51	MANATEE	7,794	725	4,396	181	35.7%	68.1%	39.7%
45	52	MARION	9,042	841	5,100	210	31.4%	69.6%	52.1%
46	53	MARTIN	3,311	308	1,868	77	39.1%	74.3%	51.2%
47	23	MIAMI-DADE	108,513	10,092	61,206	2,515	35.2%	73.7%	19.2%
48	54	MONROE	28,704	2,670	16,190	665	17.0%	45.7%	29.5%
49	55	NASSAU	3,627	337	2,046	84	18.7%	71.6%	61.7%
50	56	OKALOOSA	208	19	117	5	9.9%	62.9%	47.2%
51	57	OKEECHOBEE	3,583	333	2,021	83	14.9%	65.7%	40.2%
52	58	ORANGE	66,541	6,188	37,532	1,542	21.3%	66.5%	48.4%
53	59	OSCEOLA	25,887	2,408	14,601	600	10.4%	55.7%	51.6%
54	60	PALM BEACH	35,238	3,277	19,876	817	37.1%	70.3%	35.5%
55	61	PASCO	8,177	760	4,612	190	36.2%	66.0%	46.4%
56	62	PINELLAS	22,694	2,111	12,800	526	40.9%	72.6%	45.0%
57	63	POLK	48,857	4,544	27,557	1,133	27.7%	63.2%	51.2%
58	64	PUTNAM	2,875	267	1,622	67	19.1%	63.8%	53.4%
59	67	SANTA ROSA	314	29	177	7	17.5%	73.1%	51.4%
60	68	SARASOTA	10,293	957	5,806	239	36.2%	65.5%	41.2%
61	69	SEMINOLE	22,247	2,069	12,548	516	29.8%	71.9%	54.3%
62	65	ST JOHNS	9,399	874	5,301	218	28.3%	74.3%	57.3%
63	66	ST LUCIE	11,072	1,030	6,245	257	32.4%	67.7%	48.5%
64	70	SUMTER	4,471	416	2,522	104	58.4%	71.8%	52.6%
65	71	SUWANNEE	823	77	464	19	0.0%	68.1%	65.7%
66	72	TAYLOR	114	11	64	3	4.4%	59.7%	53.8%
67	73	UNION	167	16	94	4	5.6%	78.5%	66.9%
68	74	VOLUSIA	23,229	2,160	13,102	538	26.3%	69.0%	55.9%
69	75	WAKULLA	97	9	55	2	34.6%	70.4%	60.4%
70	76	WALTON	58	5	33	1	5.2%	43.0%	45.4%
71	77	WASHINGTON	30	3	17	1	0.0%	64.8%	54.3%
72	99	County Unknown	8,041	748	4,535	186			
73									
74		Statewide	830,788	77,265	468,598	19,258			

	A	B	J	K	L	M	N	O	P
2									
3			Homestead Claims (D4 x J4)				Homestead Claims (uninhabitable 30+ Days) (P4 x V4)		
4			DWELLING	HOMEOWNERS	MOBILE HOMES	Uninhabitability % per county (per Capita)	DWELLING	HOMEOWNERS	MOBILE HOMES
5	11	ALACHUA	79	1,580	59	0.5%	0	8	0
6	12	BAKER	0	220	8	0.5%	0	1	0
7	13	BAY	1	57	2	0.5%	0	0	0
8	14	BRADFORD	68	299	11	6.0%	4	18	1
9	15	BREVARD	1,172	15,478	468	6.0%	70	929	28
10	16	BROWARD	2,425	28,729	707	6.0%	146	1,724	42
11	17	CALHOUN	0	9	0	0.5%	0	0	0
12	18	CHARLOTTE	198	2,416	64	6.0%	12	145	4
13	19	CITRUS	70	902	27	0.5%	0	5	0
14	20	CLAY	260	3,637	123	6.0%	16	218	7
15	21	COLLIER	1,564	21,036	512	12.5%	196	2,629	64
16	22	COLUMBIA	48	360	14	0.5%	0	2	0
17	24	DESOTO	71	693	21	6.0%	4	42	1
18	25	DIXIE	1	67	3	0.5%	0	0	0
19	26	DUVAL	1,060	12,849	396	6.0%	64	771	24
20	27	ESCAMBIA	3	80	2	0.5%	0	0	0
21	28	FLAGLER	152	2,262	79	6.0%	9	136	5
22	29	FRANKLIN	0	9	1	0.5%	0	0	0
23	30	GADSDEN	0	65	3	0.5%	0	0	0
24	31	GILCHRIST	0	73	3	0.5%	0	0	0
25	32	GLADES	26	342	11	12.5%	3	43	1
26	33	GULF	0	4	0	0.5%	0	0	0
27	34	HAMILTON	0	94	4	0.5%	0	0	0
28	35	HARDEE	60	663	20	6.0%	4	40	1
29	36	HENDRY	56	1,287	42	12.5%	7	161	5
30	37	HERNANDO	91	1,016	33	0.5%	0	5	0
31	38	HIGHLANDS	429	5,546	155	12.5%	54	693	19
32	39	HILLSBOROUGH	571	7,294	236	0.5%	3	36	1
33	40	HOLMES	0	7	0	0.5%	0	0	0
34	41	INDIAN RIVER	163	1,940	52	6.0%	10	116	3
35	42	JACKSON	0	41	2	0.5%	0	0	0
36	43	JEFFERSON	0	47	2	0.5%	0	0	0
37	44	LAFAYETTE	0	37	1	0.5%	0	0	0
38	45	LAKE	879	8,484	283	6.0%	53	509	17
39	46	LEE	1,729	21,554	546	12.5%	216	2,694	68
40	47	LEON	14	418	14	0.5%	0	2	0
41	48	LEVY	2	206	7	0.5%	0	1	0
42	49	LIBERTY	0	4	0	0.5%	0	0	0
43	50	MADISON	0	77	3	0.5%	0	0	0
44	51	MANATEE	259	2,993	72	6.0%	16	180	4
45	52	MARION	264	3,550	109	6.0%	16	213	7
46	53	MARTIN	120	1,388	39	6.0%	7	83	2
47	23	MIAMI-DADE	3,555	45,087	483	6.0%	213	2,705	29
48	54	MONROE	453	7,404	196	44.6%	202	3,302	88
49	55	NASSAU	63	1,464	52	6.0%	4	88	3
50	56	OKALOOSA	2	74	2	0.5%	0	0	0
51	57	OKEECHOBEE	50	1,327	33	12.5%	6	166	4
52	58	ORANGE	1,319	24,968	746	6.0%	79	1,498	45
53	59	OSCEOLA	251	8,132	310	12.5%	31	1,016	39
54	60	PALM BEACH	1,215	13,964	290	6.0%	73	838	17
55	61	PASCO	275	3,044	88	0.5%	1	15	0
56	62	PINELLAS	862	9,287	237	6.0%	52	557	14
57	63	POLK	1,260	17,429	580	12.5%	158	2,179	72
58	64	PUTNAM	51	1,035	36	6.0%	3	62	2
59	67	SANTA ROSA	5	129	4	0.5%	0	1	0
60	68	SARASOTA	347	3,804	98	6.0%	21	228	6
61	69	SEMINOLE	616	9,028	280	6.0%	37	542	17
62	65	ST JOHNS	247	3,940	125	6.0%	15	236	7
63	66	ST LUCIE	333	4,230	125	6.0%	20	254	7
64	70	SUMTER	243	1,811	54	6.0%	15	109	3
65	71	SUWANNEE	0	316	13	0.5%	0	2	0
66	72	TAYLOR	0	38	1	0.5%	0	0	0
67	73	UNION	1	74	3	0.5%	0	0	0
68	74	VOLUSIA	568	9,042	301	6.0%	34	543	18
69	75	WAKULLA	3	38	1	0.5%	0	0	0
70	76	WALTON	0	14	1	0.5%	0	0	0
71	77	WASHINGTON	0	11	0	0.5%	0	0	0
72	99	County Unknown							
73									
74		Statewide	23,557	313,500	8,192		1,873	25,748	680

	A	B	Q	R	S	T	U	V
2								
3			Percent Change in Value (JV Improvement/Just Value)			Mean Non-School Taxable Value		
4			DWELLING	HOMEOWNERS	MOBILE HOMES	DWELLING	HOMEOWNERS	MOBILE HOMES
5	11	ALACHUA	99.8%	77.8%	50.2%	$ 35,362	$ 100,812	$ 21,493
6	12	BAKER		77.3%	64.8%	$ -	$ 66,487	$ 19,520
7	13	BAY	99.7%	70.2%	44.7%	$ 123,768	$ 95,453	$ 15,406
8	14	BRADFORD	99.9%	71.6%	53.8%	$ 37,205	$ 52,936	$ 16,712
9	15	BREVARD	96.4%	72.7%	72.8%	$ 84,949	$ 88,616	$ 11,543
10	16	BROWARD	99.9%	75.2%	43.3%	$ 65,274	$ 177,972	$ 21,405
11	17	CALHOUN		75.4%	49.3%	$ -	$ 34,713	$ 7,894
12	18	CHARLOTTE	95.3%	75.3%	63.5%	$ 71,969	$ 103,140	$ 21,914
13	19	CITRUS	99.3%	79.6%	59.3%	$ 34,613	$ 66,585	$ 13,223
14	20	CLAY	81.5%	74.8%	49.8%	$ 33,647	$ 96,418	$ 19,520
15	21	COLLIER	100.0%	48.2%	35.4%	$ 276,743	$ 369,426	$ 26,741
16	22	COLUMBIA	99.1%	79.7%	52.9%	$ 22,369	$ 63,260	$ 17,177
17	24	DESOTO	99.9%	77.9%	60.2%	$ 27,295	$ 51,006	$ 13,837
18	25	DIXIE	100.0%	61.3%	50.8%	$ 57,965	$ 26,968	$ 8,771
19	26	DUVAL	100.0%	69.2%	40.6%	$ 78,941	$ 100,556	$ 18,026
20	27	ESCAMBIA	99.9%	74.2%	57.3%	$ 154,385	$ 72,796	$ 16,206
21	28	FLAGLER	97.2%	75.6%	65.7%	$ 126,011	$ 102,722	$ 16,236
22	29	FRANKLIN	94.5%	55.0%	46.3%	$ 95,628	$ 100,394	$ 9,000
23	30	GADSDEN		80.7%	58.6%	$ -	$ 48,517	$ 11,356
24	31	GILCHRIST		71.8%	43.5%	$ -	$ 58,542	$ 16,795
25	32	GLADES	55.0%	69.2%	58.8%	$ 14,143	$ 56,103	$ 16,918
26	33	GULF	90.2%	65.4%	48.7%	$ 117,013	$ 80,518	$ 14,354
27	34	HAMILTON		80.4%	61.0%	$ -	$ 31,620	$ 10,390
28	35	HARDEE	78.7%	81.3%	61.3%	$ 13,577	$ 37,372	$ 13,005
29	36	HENDRY	80.7%	76.2%	54.2%	$ 27,068	$ 52,430	$ 13,514
30	37	HERNANDO	84.5%	78.8%	69.9%	$ 13,408	$ 54,012	$ 17,525
31	38	HIGHLANDS	83.4%	76.8%	54.0%	$ 19,126	$ 51,211	$ 9,134
32	39	HILLSBOROUGH	98.2%	66.8%	38.8%	$ 64,541	$ 112,033	$ 23,139
33	40	HOLMES		84.6%	64.3%	$ -	$ 28,964	$ 7,294
34	41	INDIAN RIVER	100.0%	64.2%	51.3%	$ 136,862	$ 167,459	$ 10,385
35	42	JACKSON		79.4%	54.9%	$ -	$ 45,779	$ 6,677
36	43	JEFFERSON		80.8%	60.3%	$ -	$ 55,149	$ 15,811
37	44	LAFAYETTE		78.5%	63.9%	$ -	$ 45,392	$ 14,090
38	45	LAKE	99.7%	74.2%	58.3%	$ 24,852	$ 98,214	$ 21,980
39	46	LEE	99.0%	70.1%	58.9%	$ 114,332	$ 145,333	$ 26,113
40	47	LEON	98.2%	76.5%	56.7%	$ 50,495	$ 119,636	$ 14,286
41	48	LEVY	99.3%	71.8%	61.9%	$ 93,697	$ 52,902	$ 11,448
42	49	LIBERTY		82.3%	57.0%	$ -	$ 33,884	$ 4,539
43	50	MADISON		80.5%	62.0%	$ -	$ 33,926	$ 10,976
44	51	MANATEE	94.2%	71.9%	58.1%	$ 67,350	$ 156,418	$ 19,467
45	52	MARION	85.1%	81.5%	63.4%	$ 11,713	$ 68,441	$ 12,758
46	53	MARTIN	96.6%	40.8%	34.0%	$ 54,152	$ 230,105	$ 14,571
47	23	MIAMI-DADE	100.0%	44.7%	39.4%	$ 123,883	$ 173,066	$ 8,535
48	54	MONROE	99.6%	41.2%	22.7%	$ 293,385	$ 372,340	$ 79,617
49	55	NASSAU	100.0%	64.9%	54.6%	$ 318,622	$ 148,952	$ 23,379
50	56	OKALOOSA	100.0%	66.6%	50.0%	$ 193,607	$ 117,107	$ 15,843
51	57	OKEECHOBEE	86.0%	81.8%	63.9%	$ 4,706	$ 51,021	$ 13,365
52	58	ORANGE	79.5%	69.2%	42.8%	$ 56,411	$ 137,364	$ 13,551
53	59	OSCEOLA	100.0%	79.2%	52.3%	$ 56,102	$ 83,910	$ 19,992
54	60	PALM BEACH	98.9%	64.3%	49.7%	$ 105,981	$ 223,788	$ 12,663
55	61	PASCO	13.1%	77.8%	52.5%	$ 20,408	$ 88,915	$ 16,693
56	62	PINELLAS	98.5%	54.9%	37.8%	$ 80,063	$ 117,329	$ 17,328
57	63	POLK	95.2%	75.9%	58.9%	$ 20,999	$ 65,337	$ 13,768
58	64	PUTNAM	51.1%	67.9%	61.1%	$ 50,021	$ 54,470	$ 13,776
59	67	SANTA ROSA	100.0%	74.8%	63.8%	$ 112,727	$ 96,067	$ 14,135
60	68	SARASOTA	99.5%	57.6%	37.4%	$ 186,948	$ 170,538	$ 27,300
61	69	SEMINOLE	98.8%	74.9%	43.0%	$ 25,115	$ 132,470	$ 22,888
62	65	ST JOHNS	100.0%	68.3%	48.2%	$ 109,305	$ 205,719	$ 22,684
63	66	ST LUCIE	99.3%	74.1%	55.8%	$ 93,866	$ 71,832	$ 19,706
64	70	SUMTER	100.0%	86.7%	70.1%	$ 71,256	$ 142,316	$ 15,218
65	71	SUWANNEE		82.5%	64.0%	$ -	$ 53,333	$ 18,240
66	72	TAYLOR	100.0%	76.1%	61.8%	$ 58,023	$ 41,305	$ 14,596
67	73	UNION	95.7%	78.9%	56.7%	$ 25,000	$ 41,541	$ 14,700
68	74	VOLUSIA	100.0%	76.6%	60.2%	$ 99,877	$ 76,365	$ 19,012
69	75	WAKULLA	90.0%	79.5%	62.4%	$ 34,406	$ 66,010	$ 12,223
70	76	WALTON	100.0%	64.4%	48.7%	$ 317,154	$ 198,620	$ 8,904
71	77	WASHINGTON		80.1%	58.4%	$ -	$ 38,819	$ 11,670
72	99	County Unknown						
73								
74		Statewide	$ 50	$ 48	$ 36	$ 4,606,315	$ 6,602,751	$ 1,100,937

	A	B	W	X	Y	Z	AA
2							
3			Mean School Taxable Value			Millage Rates	
4			DWELLING	HOMEOWNERS	MOBILE HOMES	Non School Wht. Avg	School Wht. Avg
5	11	ALACHUA	$ 49,006	$ 123,104	$ 30,714	15.5117	7.936
6	12	BAKER	$ -	$ 89,183	$ 28,405	9.7954	6.721
7	13	BAY	$ 147,712	$ 119,028	$ 21,247	6.5689	6.475
8	14	BRADFORD	$ 54,882	$ 70,327	$ 23,208	10.4793	6.891
9	15	BREVARD	$ 104,513	$ 110,118	$ 17,382	11.0372	6.916
10	16	BROWARD	$ 81,244	$ 202,997	$ 34,909	13.1718	6.9063
11	17	CALHOUN	$ -	$ 50,290	$ 10,433	10.1681	6.696
12	18	CHARLOTTE	$ 87,504	$ 123,577	$ 29,352	10.0178	6.927
13	19	CITRUS	$ 43,060	$ 84,505	$ 16,364	9.7472	6.925
14	20	CLAY	$ 47,658	$ 120,722	$ 28,522	8.6417	6.762
15	21	COLLIER	$ 301,945	$ 394,528	$ 37,912	5.8874	5.245
16	22	COLUMBIA	$ 41,024	$ 85,021	$ 25,202	10.9024	6.752
17	24	DESOTO	$ 50,689	$ 68,816	$ 19,870	11.2737	6.832
18	25	DIXIE	$ 79,038	$ 34,821	$ 10,825	14.0184	6.922
19	26	DUVAL	$ 95,623	$ 121,752	$ 24,883	11.7911	6.802
20	27	ESCAMBIA	$ 168,120	$ 89,900	$ 19,759	8.4441	6.876
21	28	FLAGLER	$ 151,263	$ 131,664	$ 23,687	12.2433	6.952
22	29	FRANKLIN	$ 117,763	$ 120,708	$ 11,193	7.8861	5.75
23	30	GADSDEN	$ -	$ 63,494	$ 14,211	10.3375	6.779
24	31	GILCHRIST	$ -	$ 79,186	$ 23,539	11.3575	6.846
25	32	GLADES	$ 21,191	$ 75,546	$ 24,494	12.946	6.755
26	33	GULF	$ 142,013	$ 98,759	$ 19,538	8.8424	7.084
27	34	HAMILTON	$ -	$ 45,630	$ 14,139	11.0178	7.086
28	35	HARDEE	$ 24,695	$ 51,245	$ 19,340	9.9133	6.97
29	36	HENDRY	$ 45,767	$ 69,593	$ 19,326	13.9835	6.921
30	37	HERNANDO	$ 21,511	$ 76,690	$ 27,674	9.2752	6.869
31	38	HIGHLANDS	$ 28,714	$ 68,731	$ 12,756	9.6213	6.956
32	39	HILLSBOROUGH	$ 80,404	$ 133,931	$ 32,463	12.6967	6.906
33	40	HOLMES	$ -	$ 44,269	$ 9,391	9.2428	6.973
34	41	INDIAN RIVER	$ 156,281	$ 188,884	$ 13,449	8.6486	7.41
35	42	JACKSON	$ -	$ 60,172	$ 7,617	8.9122	5.702
36	43	JEFFERSON	$ -	$ 71,935	$ 20,202	8.929	6.85
37	44	LAFAYETTE	$ -	$ 61,049	$ 19,361	9.9148	6.781
38	45	LAKE	$ 36,850	$ 123,299	$ 37,865	10.3215	6.875
39	46	LEE	$ 135,712	$ 167,770	$ 37,733	9.7806	6.989
40	47	LEON	$ 66,082	$ 143,047	$ 18,485	11.6139	6.85
41	48	LEVY	$ 118,109	$ 72,963	$ 16,888	11.1901	6.885
42	49	LIBERTY	$ -	$ 47,561	$ 5,300	10.5169	6.732
43	50	MADISON	$ -	$ 47,306	$ 15,125	11.5624	6.921
44	51	MANATEE	$ 84,898	$ 179,736	$ 28,181	8.9468	6.92
45	52	MARION	$ 14,205	$ 86,987	$ 16,445	9.1854	7.902
46	53	MARTIN	$ 69,430	$ 254,504	$ 22,530	10.41	6.881
47	23	MIAMI-DADE	$ 146,112	$ 201,628	$ 15,116	12.1047	7.322
48	54	MONROE	$ 319,181	$ 399,170	$ 104,231	5.939	3.484
49	55	NASSAU	$ 343,689	$ 173,667	$ 33,132	9.8692	6.794
50	56	OKALOOSA	$ 216,127	$ 140,842	$ 21,316	6.4812	6.907
51	57	OKEECHOBEE	$ 6,653	$ 68,051	$ 19,514	10.0854	6.852
52	58	ORANGE	$ 69,899	$ 160,281	$ 17,793	9.6772	7.811
53	59	OSCEOLA	$ 73,148	$ 107,224	$ 28,250	9.3887	6.905
54	60	PALM BEACH	$ 121,849	$ 247,430	$ 16,939	12.2903	7.07
55	61	PASCO	$ 26,923	$ 108,568	$ 21,634	10.3838	6.777
56	62	PINELLAS	$ 94,223	$ 138,733	$ 22,109	13.0685	7.318
57	63	POLK	$ 29,444	$ 85,310	$ 19,698	10.2077	6.797
58	64	PUTNAM	$ 76,582	$ 72,475	$ 20,981	11.4906	6.8
59	67	SANTA ROSA	$ 134,660	$ 119,916	$ 19,915	6.8404	6.84
60	68	SARASOTA	$ 209,092	$ 193,478	$ 38,658	6.7287	7.433
61	69	SEMINOLE	$ 38,418	$ 157,931	$ 35,126	9.0851	7.557
62	65	ST JOHNS	$ 134,073	$ 231,162	$ 34,179	8.4557	6.867
63	66	ST LUCIE	$ 112,892	$ 94,148	$ 39,329	16.1962	6.927
64	70	SUMTER	$ 93,304	$ 166,033	$ 20,544	6.2926	5.78
65	71	SUWANNEE	$ -	$ 71,910	$ 26,390	10.6003	6.78
66	72	TAYLOR	$ 83,023	$ 54,267	$ 19,096	9.624	7.041
67	73	UNION	$ 45,000	$ 57,345	$ 18,910	11.2998	6.88
68	74	VOLUSIA	$ 122,457	$ 99,813	$ 31,140	14.8601	6.848
69	75	WAKULLA	$ 58,845	$ 87,983	$ 17,066	8.4218	7.366
70	76	WALTON	$ 342,823	$ 221,416	$ 11,767	4.8561	5.191
71	77	WASHINGTON	$ -	$ 55,547	$ 15,888	10.5241	6.939
72	99	County Unknown					
73							
74		Statewide	$ 5,565,321	$ 7,967,673	$ 1,558,640	10.1720	6.8122

	A	B	AB	AC	AD	AE
2						
3			Taxes Paid Eligible for abatement Non-School (Z5 x(AF5 x AR5) x BJ5/1000)			Taxes Paid Eligible
4			DWELLING	HOMEOWNERS	MOBILE HOMES	DWELLING
5	11	ALACHUA	$ 217.18	$ 9,613.32	$ 49.34	$ 153.99
6	12	BAKER	$ -	$ 553.58	$ 4.94	$ -
7	13	BAY	$ 4.52	$ 125.12	$ 0.42	$ 5.31
8	14	BRADFORD	$ 1,587.28	$ 7,125.52	$ 62.76	$ 1,539.71
9	15	BREVARD	$ 63,597.66	$ 660,519.53	$ 2,602.29	$ 49,028.15
10	16	BROWARD	$ 124,975.27	$ 3,037,303.15	$ 5,175.34	$ 81,560.12
11	17	CALHOUN	$ -	$ 11.55	$ 0.07	$ -
12	18	CHARLOTTE	$ 8,178.27	$ 112,808.45	$ 535.84	$ 6,875.75
13	19	CITRUS	$ 117.58	$ 2,330.20	$ 10.34	$ 103.92
14	20	CLAY	$ 3,695.45	$ 135,980.73	$ 618.75	$ 4,095.80
15	21	COLLIER	$ 318,479.18	$ 2,755,965.59	$ 3,565.94	$ 309,566.20
16	22	COLUMBIA	$ 57.58	$ 989.61	$ 6.92	$ 65.40
17	24	DESOTO	$ 1,304.88	$ 18,621.30	$ 116.58	$ 1,468.51
18	25	DIXIE	$ 3.98	$ 77.25	$ 0.85	$ 2.68
19	26	DUVAL	$ 59,179.10	$ 632,255.75	$ 2,049.18	$ 41,353.24
20	27	ESCAMBIA	$ 17.83	$ 181.85	$ 0.87	$ 15.81
21	28	FLAGLER	$ 13,667.78	$ 129,055.76	$ 619.65	$ 9,316.09
22	29	FRANKLIN	$ 0.82	$ 18.92	$ 0.08	$ 0.74
23	30	GADSDEN	$ -	$ 131.99	$ 0.90	$ -
24	31	GILCHRIST	$ -	$ 173.50	$ 1.15	$ -
25	32	GLADES	$ 322.76	$ 21,460.69	$ 173.91	$ 252.34
26	33	GULF	$ 0.21	$ 9.97	$ 0.05	$ 0.20
27	34	HAMILTON	$ -	$ 131.25	$ 1.40	$ -
28	35	HARDEE	$ 381.36	$ 11,974.24	$ 95.66	$ 487.71
29	36	HENDRY	$ 2,132.84	$ 89,905.23	$ 532.95	$ 1,784.89
30	37	HERNANDO	$ 47.89	$ 2,005.99	$ 18.55	$ 56.90
31	38	HIGHLANDS	$ 8,240.01	$ 262,272.10	$ 919.47	$ 8,944.16
32	39	HILLSBOROUGH	$ 2,298.83	$ 34,662.98	$ 134.15	$ 1,557.70
33	40	HOLMES	$ -	$ 7.78	$ 0.06	$ -
34	41	INDIAN RIVER	$ 11,585.93	$ 108,336.04	$ 142.82	$ 11,335.17
35	42	JACKSON	$ -	$ 66.55	$ 0.28	$ -
36	43	JEFFERSON	$ -	$ 94.28	$ 0.81	$ -
37	44	LAFAYETTE	$ -	$ 64.93	$ 0.59	$ -
38	45	LAKE	$ 13,485.59	$ 382,631.42	$ 2,248.12	$ 13,318.92
39	46	LEE	$ 239,347.61	$ 2,683,313.35	$ 10,265.25	$ 203,014.36
40	47	LEON	$ 39.08	$ 2,220.41	$ 6.78	$ 30.17
41	48	LEVY	$ 11.89	$ 436.91	$ 2.89	$ 9.22
42	49	LIBERTY	$ -	$ 5.92	$ 0.02	$ -
43	50	MADISON	$ -	$ 122.27	$ 1.32	$ -
44	51	MANATEE	$ 8,818.08	$ 180,586.64	$ 435.13	$ 8,597.59
45	52	MARION	$ 1,450.17	$ 109,171.32	$ 487.18	$ 1,512.96
46	53	MARTIN	$ 3,927.89	$ 81,405.15	$ 121.66	$ 3,328.82
47	23	MIAMI-DADE	$ 319,830.32	$ 2,534,102.04	$ 1,179.07	$ 228,174.87
48	54	MONROE	$ 350,880.60	$ 3,006,299.19	$ 9,390.29	$ 223,935.68
49	55	NASSAU	$ 11,927.17	$ 83,789.22	$ 392.39	$ 8,856.67
50	56	OKALOOSA	$ 12.00	$ 186.57	$ 0.58	$ 14.27
51	57	OKEECHOBEE	$ 253.95	$ 69,782.78	$ 359.13	$ 243.88
52	58	ORANGE	$ 34,329.62	$ 1,377,989.19	$ 2,510.65	$ 34,334.87
53	59	OSCEOLA	$ 16,514.81	$ 634,170.72	$ 3,798.10	$ 15,836.37
54	60	PALM BEACH	$ 93,931.77	$ 1,482,431.30	$ 1,345.57	$ 62,124.58
55	61	PASCO	$ 38.28	$ 10,932.07	$ 40.08	$ 32.96
56	62	PINELLAS	$ 53,332.63	$ 468,912.67	$ 1,214.56	$ 35,146.83
57	63	POLK	$ 32,168.02	$ 1,102,757.16	$ 5,994.73	$ 30,033.21
58	64	PUTNAM	$ 900.56	$ 26,390.99	$ 206.52	$ 815.93
59	67	SANTA ROSA	$ 19.76	$ 318.11	$ 1.15	$ 23.60
60	68	SARASOTA	$ 26,048.82	$ 150,774.20	$ 405.92	$ 32,183.91
61	69	SEMINOLE	$ 8,333.47	$ 488,327.45	$ 1,502.27	$ 10,603.44
62	65	ST JOHNS	$ 13,698.38	$ 280,840.84	$ 691.72	$ 13,645.48
63	66	ST LUCIE	$ 30,166.63	$ 218,853.50	$ 1,331.75	$ 15,517.15
64	70	SUMTER	$ 6,538.27	$ 84,397.42	$ 219.48	$ 7,863.84
65	71	SUWANNEE	$ -	$ 737.70	$ 7.75	$ -
66	72	TAYLOR	$ 1.32	$ 58.02	$ 0.62	$ 1.38
67	73	UNION	$ 1.17	$ 136.93	$ 1.22	$ 1.28
68	74	VOLUSIA	$ 50,551.27	$ 471,584.78	$ 3,071.11	$ 28,562.44
69	75	WAKULLA	$ 4.07	$ 85.07	$ 0.44	$ 6.09
70	76	WALTON	$ 2.14	$ 43.75	$ 0.06	$ 2.48
71	77	WASHINGTON	$ -	$ 17.93	$ 0.14	$ -
72	99	County Unknown				
73						
74		Statewide	$ 1,936,660	$ 23,968,648	$ 64,677	$ 1,507,344

	A	B	AF	AG
2				
3			e for abatement School (Z5 x (AF5 x BC5) x BK5/1000)	
4			HOMEOWNERS	MOBILE HOMES
5	11	ALACHUA	$ 6,005.85	$ 36.07
6	12	BAKER	$ 509.50	$ 4.93
7	13	BAY	$ 153.79	$ 0.57
8	14	BRADFORD	$ 6,225.06	$ 57.31
9	15	BREVARD	$ 514,313.89	$ 2,455.48
10	16	BROWARD	$ 1,816,465.04	$ 4,425.45
11	17	CALHOUN	$ 11.02	$ 0.06
12	18	CHARLOTTE	$ 93,459.29	$ 496.27
13	19	CITRUS	$ 2,101.07	$ 9.09
14	20	CLAY	$ 133,224.16	$ 707.45
15	21	COLLIER	$ 2,622,075.66	$ 4,503.94
16	22	COLUMBIA	$ 823.71	$ 6.28
17	24	DESOTO	$ 15,224.99	$ 101.45
18	25	DIXIE	$ 49.25	$ 0.52
19	26	DUVAL	$ 441,612.71	$ 1,631.80
20	27	ESCAMBIA	$ 182.87	$ 0.87
21	28	FLAGLER	$ 93,927.34	$ 513.32
22	29	FRANKLIN	$ 16.59	$ 0.08
23	30	GADSDEN	$ 113.27	$ 0.73
24	31	GILCHRIST	$ 141.46	$ 0.98
25	32	GLADES	$ 15,078.41	$ 131.38
26	33	GULF	$ 9.80	$ 0.05
27	34	HAMILTON	$ 121.81	$ 1.22
28	35	HARDEE	$ 11,544.20	$ 100.02
29	36	HENDRY	$ 59,064.55	$ 377.23
30	37	HERNANDO	$ 2,109.34	$ 21.69
31	38	HIGHLANDS	$ 254,486.20	$ 928.34
32	39	HILLSBOROUGH	$ 22,539.13	$ 102.37
33	40	HOLMES	$ 8.97	$ 0.05
34	41	INDIAN RIVER	$ 104,696.75	$ 158.46
35	42	JACKSON	$ 55.97	$ 0.20
36	43	JEFFERSON	$ 94.34	$ 0.79
37	44	LAFAYETTE	$ 59.72	$ 0.56
38	45	LAKE	$ 319,959.82	$ 2,579.66
39	46	LEE	$ 2,213,461.75	$ 10,599.62
40	47	LEON	$ 1,565.91	$ 5.17
41	48	LEVY	$ 370.76	$ 2.62
42	49	LIBERTY	$ 5.32	$ 0.01
43	50	MADISON	$ 102.06	$ 1.09
44	51	MANATEE	$ 160,498.92	$ 487.22
45	52	MARION	$ 119,367.78	$ 540.21
46	53	MARTIN	$ 59,514.23	$ 124.34
47	23	MIAMI-DADE	$ 1,785,825.23	$ 1,263.12
48	54	MONROE	$ 1,890,672.25	$ 7,211.60
49	55	NASSAU	$ 67,251.34	$ 382.81
50	56	OKALOOSA	$ 239.12	$ 0.84
51	57	OKEECHOBEE	$ 63,234.73	$ 356.23
52	58	ORANGE	$ 1,297,811.06	$ 2,660.96
53	59	OSCEOLA	$ 595,994.48	$ 3,947.24
54	60	PALM BEACH	$ 942,860.82	$ 1,035.39
55	61	PASCO	$ 8,711.83	$ 33.90
56	62	PINELLAS	$ 310,479.99	$ 867.78
57	63	POLK	$ 958,755.55	$ 5,710.99
58	64	PUTNAM	$ 20,780.25	$ 186.13
59	67	SANTA ROSA	$ 397.05	$ 1.63
60	68	SARASOTA	$ 188,960.44	$ 634.95
61	69	SEMINOLE	$ 484,263.05	$ 1,917.71
62	65	ST JOHNS	$ 256,283.01	$ 846.43
63	66	ST LUCIE	$ 122,681.90	$ 1,136.74
64	70	SUMTER	$ 90,441.29	$ 272.15
65	71	SUWANNEE	$ 636.19	$ 7.17
66	72	TAYLOR	$ 55.77	$ 0.59
67	73	UNION	$ 115.09	$ 0.95
68	74	VOLUSIA	$ 284,050.76	$ 2,318.08
69	75	WAKULLA	$ 99.17	$ 0.53
70	76	WALTON	$ 52.14	$ 0.09
71	77	WASHINGTON	$ 16.92	$ 0.12
72	99	County Unknown		
73				
74		Statewide	$ 18,462,022	$ 61,909

	A	B	C	D	E	F	G
1		**Per Capita Groups**					
2		Groups	4	3	2	1	
3		UNHAB %	44.6%	12.5%	6.0%	0.5%	
4							
5	11	ALACHUA				0.5%	0.5%
6	12	BAKER				0.5%	0.5%
7	13	BAY				0.5%	0.5%
8	14	BRADFORD			6.0%		6.0%
9	15	BREVARD			6.0%		6.0%
10	16	BROWARD			6.0%		6.0%
11	17	CALHOUN				0.5%	0.5%
12	18	CHARLOTTE			6.0%		6.0%
13	19	CITRUS				0.5%	0.5%
14	20	CLAY			6.0%		6.0%
15	21	COLLIER		12.5%			12.5%
16	22	COLUMBIA				0.5%	0.5%
17	23	MIAMI-DAD			6.0%		6.0%
18	24	DESOTO			6.0%		6.0%
19	25	DIXIE				0.5%	0.5%
20	26	DUVAL			6.0%		6.0%
21	27	ESCAMBIA				0.5%	0.5%
22	28	FLAGLER			6.0%		6.0%
23	29	FRANKLIN				0.5%	0.5%
24	30	GADSDEN				0.5%	0.5%
25	31	GILCHRIST				0.5%	0.5%
26	32	GLADES		12.5%			12.5%
27	33	GULF				0.5%	0.5%
28	34	HAMILTON				0.5%	0.5%
29	35	HARDEE			6.0%		6.0%
30	36	HENDRY		12.5%			12.5%
31	37	HERNANDO				0.5%	0.5%
32	38	HIGHLANDS		12.5%			12.5%
33	39	HILLSBOROU				0.5%	0.5%
34	40	HOLMES				0.5%	0.5%
35	41	INDIAN RIVE			6.0%		6.0%
36	42	JACKSON				0.5%	0.5%
37	43	JEFFERSON				0.5%	0.5%
38	44	LAFAYETTE				0.5%	0.5%
39	45	LAKE			6.0%		6.0%
40	46	LEE		12.5%			12.5%
41	47	LEON				0.5%	0.5%
42	48	LEVY				0.5%	0.5%
43	49	LIBERTY				0.5%	0.5%
44	50	MADISON				0.5%	0.5%
45	51	MANATEE			6.0%		6.0%
46	52	MARION			6.0%		6.0%
47	53	MARTIN			6.0%		6.0%
48	54	MONROE	44.6%				44.6%
49	55	NASSAU			6.0%		6.0%
50	56	OKALOOSA				0.5%	0.5%
51	57	OKEECHOBE		12.5%			12.5%
52	58	ORANGE			6.0%		6.0%
53	59	OSCEOLA		12.5%			12.5%
54	60	PALM BEAC			6.0%		6.0%
55	61	PASCO				0.5%	0.5%
56	62	PINELLAS			6.0%		6.0%
57	63	POLK		12.5%			12.5%
58	64	PUTNAM			6.0%		6.0%
59	65	ST. JOHNS			6.0%		6.0%
60	66	ST. LUCIE			6.0%		6.0%
61	67	SANTA ROSA				0.5%	0.5%
62	68	SARASOTA			6.0%		6.0%
63	69	SEMINOLE			6.0%		6.0%
64	70	SUMTER			6.0%		6.0%
65	71	SUWANNEE				0.5%	0.5%
66	72	TAYLOR				0.5%	0.5%
67	73	UNION				0.5%	0.5%
68	74	VOLUSIA			6.0%		6.0%
69	75	WAKULLA				0.5%	0.5%
70	76	WALTON				0.5%	0.5%
71	77	WASHINGTO				0.5%	0.5%
72	**s in Each Group:**		**1**	**8**	**26**	**32**	**6700.0%**

	A	B	C	D	E	F
1	Lines of Business	Number of Claims	% of Total Claims	Adjusted by Claims Detail	MH Adjustment	Adjusted % of Total Claims
2	Residential Property	689,905				
3	Homeowners	541,960	65.23%	468,598		56.40%
4	Dwelling	87,656	10.55%	77,265		9.30%
5	Mobile Homeowners	50,766	6.11%	58,113	19,258	2.32%
6	Commercial Residential	9,523	1.15%	0		0.00%
7	Commercial Property	51,396	6.19%	0		0.00%
8	Private Flood	1,598	0.19%	0		0.00%
9	Business Interruption	898	0.11%	0		0.00%
10	Other Lines of Business	84,013	10.11%	0		0.00%
11	TOTALS	830,788	99.64%			68.02%
12						
13	Federal Flood Claims for Florida	279,572				
14	OIR + Federal	1,110,360				
15	Federal % of OIR Claims	33.7%				
16						
17	OIR Total MH Policies			316,543		
18	% of Total MH Policies w/ Claims			18.4%		
19						
20	Total MH Parcels (Real Property Roll data)			432,058		
21	Total MH Tags (FLHSMV)			1,112,805		
22						
23	**FLHSMV MH Tags per unit breakdown**					
24		Tags % by Unit*	Tags per group	Units per group		
25	Single	60%	667,683	667,683		
26	Double	30%	333,842	166,921		
27	Triple	10%	111,281	37,094		
28		100%	1,112,805	871,697		
29	*Assumed breakdown of tags (unable to find direct data)					
30						
31	Total MH (Tags + Real)			1,303,755		
32						
33	Real property MH Parcels as a % of Total MH			33.14%		
34	Insured MH as a % of Total MH			24.28%		
35	Insured MH as a % of Real Property MH			73.26%		
36						
37	**OIR Detailed Service Line Iinformation**					
38	Homeowners % Personal Residential	86.5%				
39	Dwellings % Personal Residential	88.1%				
40	Dwellings % Mobile Home	9.2%				
41	Mobile Home % Personal Residential	98.5%				
42						
43	**HOUZZ Survey Data**					
44	Repair Cost Brackets	% of Repair Projects				
45	< $1,000	17.0%				
46	$1,001-$5,000	28.0%				
47	$5,001-$10,000	21.0%				
48	$10,001-$50,000	17.0%				
49	$10,001 - $30,000	10.5%				
50	$30,001 - $50,000	6.5%				
51	$50,001-$100,000	4.0%				
52	$100,001-$200,000	2.0%				
53	>$200,000	0.0%				
54	Total	89.0%				
55						
56	West Coast Unihabitability %					
57	% >$30,001	6.0%				

	A	B	C	D	E	F	G	H
1		Beg	End					
2	Charley	9-Aug	14-Aug					
3	Frances	24-Aug	8-Sep					
4	Ivan	2-Sep	24-Sep					
5	Jeanne	13-Sep	28-Sep					
6								
7	https://www.bebr.ufl.edu/sites/default/files/SDA%202006%20(FL%20Hurr)_0.pdf							
8	Table 11. Status of Repairs to Housing Unit, May 2005 (Percent Distribution)							
9	**Place**	**<2 weeks**	**2-4weeks**	**1-3 months****	**3-6 months**	**>6 months**	**Total >30 Days**	**Grand Total**
10	BREVARD	69.6%	19.0%	7.6%	1.3%	2.5%	11.4%	100.0%
11	CHARLOTTE	29.3%	26.1%	12.6%	21.4%	10.6%	44.6%	100.0%
12	DE SOTO	42.0%	24.2%	15.7%	8.5%	9.6%	33.8%	100.0%
13	ESCAMBIA	51.6%	18.3%	7.6%	11.9%	10.6%	30.1%	100.0%
14	HARDEE	47.7%	15.3%	14.6%	10.6%	11.8%	37.0%	100.0%
15	HIGHLANDS	81.6%	5.1%	4.8%	3.0%	5.5%	13.3%	100.0%
16	INDIAN RIVER	65.4%	17.1%	3.1%	5.2%	9.2%	17.5%	100.0%
17	MARTIN	77.9%	8.4%	1.4%	8.2%	4.1%	13.7%	100.0%
18	OKEECHOBEE	62.9%	19.4%	6.0%	3.0%	8.7%	17.7%	100.0%
19	OSCEOLA	88.0%	5.4%	1.1%	4.4%	1.1%	6.6%	100.0%
20	POLK	82.2%	6.7%	4.4%	2.2%	4.5%	11.1%	100.0%
21	ST. LUCIE	59.8%	15.1%	8.0%	11.7%	5.4%	25.1%	100.0%
22	SANTA ROSA	44.0%	17.6%	8.9%	10.4%	19.1%	38.4%	100.0%
23								
24	Region	59.2%	16.0%	8.1%	9.0%	7.7%	24.8%	100.0%
25								
26	Statewide*	81.7%	7.2%	5.5%	2.1%	3.4%	11.0%	99.9%
27	* Data as presented on BEBR includes values that add up to less than 100% statewide							
28	**1 - 3 month period is divided by 3 to approximate separate months of repairs							

	A	B	C	D	E	F	G	H
29			Statewide	High Impact Region *				
30	1 Month Period for 1-3 months:		1.83%	2.70%				
31	60 Day Criteria in 2004		9.17%	22.1%				
32	30 Day Criteria in 2017		11.0%	24.8%				
33	* Used for Group 3 in per capita grouping							
34								
35	**Claims and Reimbursment Based Analysis**							
36	Tota OIR claims	2004	2017					
37		1,651,709	830,788					
38								
39	Respective Criterias Applied							
40	Claims with Values	2004	2017					
41	30 Day Criteria	181,688	91,387					
42	60 Day Criteria	151,407	76,156					
43								
44	2004 Claims Values	$ 9,322,269						
45	Real Property JV 2004	$ 1,452,501,131,102						
46	Real Property JV 2017	$ 2,430,875,429,357						
47	Real Property Growth 2004 to 2017	67%						
48								
49	2004 Claims Values (2017 Dollars)	$ 15,601,554.43						
50	2004 Per Claim Value (2017 Dollars)	$ 103.04						
51								
52	**Estimated Reimbursements (2017 Dollars)**							
53		2004	2017					
54	30 Day	$ 18,721,865.32	$ 9,416,853.12					
55	60 Day	$ 15,601,554.43	$ 7,847,377.60					

REVENUE ESTIMATING CONFERENCE

Tax: Article V
Issue: Clerks Fees and Service Charges
Bill Number(s): CS CS HB 1059

☐ **Entire Bill**
☒ **Partial Bill**: Lines 362-364, 437-444, and 535-541
Sponsor(s): Government Accountability
Month/Year Impact Begins: 07/01/2018
Date of Analysis: 05/03/2018

Section 1: Narrative

a. Current Law: There is no current mechanism for filing an injunction for protection against exploitation of a vulnerable adult.

b. Proposed Change: Section 825.1035, F.S. is created to allow an injunction for protection against exploitation of a vulnerable adult. Section 825.1035(4)(i), F.S. states that notwithstanding any other provision of law, the clerk of the circuit court may not assess an initial filing fee or service charge for petitions filed under this section. However, subject to legislative appropriation, the clerk of the circuit court may submit a request for reimbursement to the Office of State Courts Administrator for the processing of such petitions, at a rate of $40 per petition. Section 825.1035(5)(a)2.h., F.S., states that when the court grants a temporary injunction, it may order the financial institution holding assets of the vulnerable adult to pay the clerk of the circuit court from unencumbered assets of the vulnerable adult a fee of $75 if the assets are between $1,500 and $5,000 or a fee of $200 if the assets are greater than $5,000. This fee shall be taxed as costs against the respondent if the court enters an injunction. Section 825.1035(8)(a)2.f., F.S. states that when the court finds that the respondent has engaged in exploitation of a vulnerable adult, a final cost judgment against the respondent will be entered in favor of the clerk of the circuit court for all clerk's filing fees and service charges previously waived.

Section 2: Description of Data and Sources

Contact with Clerks of Court Operations Corporation (CCOC) staff
Contact with staff with the Department of Elder Affairs and Department of Children and Families

Section 3: Methodology (Include Assumptions and Attach Details)

There will be a positive impact to the Clerk's Fine and Forfeiture Funds from the filing fees and service charges associated with the filing for an injunction for protection against exploitation of a vulnerable adult; however, the fees and charges will be waived at the time of filing. Instead, the court may order these fees and charges to be paid by the respondent after the injunction is granted. Further note that the "filing fees and service charges" referenced does not refer to a specific charge. Rather, this section refers to a generic charge that can vary based upon type of court and jurisdiction. There is also a positive impact from language permitting the courts to collect a fee from unencumbered assets during a temporary injunction. Both of these impacts are indeterminate because: the number of potential cases is unknown, the number of temporary or permanent injunctions granted is unknown, and there is court discretion as to whether the fees will be charged.

Section 4: Proposed Fiscal Impact

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			indeterminate	indeterminate		
2019-20			indeterminate	indeterminate		
2020-21			indeterminate	indeterminate		
2021-22			indeterminate	indeterminate		
2022-23			indeterminate	indeterminate		

List of affected Trust Funds:

Clerk's Fine and Forfeiture Funds

REVENUE ESTIMATING CONFERENCE

Tax: Article V
Issue: Clerks Fees and Service Charges
Bill Number(s): CS CS HB 1059

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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	**	**	**	**
2022-23	0.0	0.0	0.0	0.0	**	**	**	**

REVENUE ESTIMATING CONFERENCE

Tax: Article V Fees
Issue: Clerk's Surplus Trustee Fees
Bill Number(s): CS CS HB 1361

☐ **Entire Bill**
☒ **Partial Bill**: Section 6
Sponsor(s): Judiciary Committee
Month/Year Impact Begins: 07/01/2019
Date of Analysis: 05/03/2018

Section 1: Narrative

a. Current Law: Section 45.035, F.S. states that when a foreclosure sale results in a surplus, the court clerk is entitled to a service charge of $15 for notifying the surplus trustee. There is also a service charge of $15 for appointing a surplus trustee, furnishing the surplus trustee with a copy of the final judgment and certificate of disbursements, and disbursing to the surplus trustee the trustee's cost advance.

b. Proposed Change: Section 45.035, F.S. is revised to no longer include the $15 service charges.

Section 2: Description of Data and Sources
Staff Analysis for CS CS HB 1361 prepared by the Civil Justice and Claims Subcommittee on 03/23/18

Section 3: Methodology (Include Assumptions and Attach Details)
Abolishing the $15 service charges per s. 45.035, F.S. will have a negative impact to the Florida clerks. According to the bill's staff analysis, there have been 11,649 foreclosure cases assigned to surplus trustees since 2006. Assuming that all cases charge both $15 fees yields a total collection of $349,470 over about 11 years. This amount translates to an annual negative impact of $31,770, which is insignificant.

Section 4: Proposed Fiscal Impact

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			0	(*)		
2019-20			(*)	(*)		
2020-21			(*)	(*)		
2021-22			(*)	(*)		
2022-23			(*)	(*)		

List of affected Trust Funds:
Clerk of Court Fine and Forfeiture Funds

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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	(**)	(**)	(**)	(**)
2022-23	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)

REVENUE ESTIMATING CONFERENCE

Tax: Other Trust Funds
Issue: Domestic Violence Trust Fund
Bill Number(s): CS CS HB 1059

☐ **Entire Bill**
☒ **Partial Bill**: Lines 708-716
Sponsor(s): Government Accountability
Month/Year Impact Begins: 07/01/2018
Date of Analysis: 05/03/2018

Section 1: Narrative

a. Current Law: There is no current mechanism for filing an injunction for protection against exploitation of a vulnerable adult.

b. Proposed Change: Section 825.1035, F.S. is created to allow an injunction for protection against exploitation of a vulnerable adult. Section 825.1035(11)(a), F.S. states if there is a violation of an injunction for protection of a vulnerable adult, any assessment or fine ordered by the court enforcing such injunction shall be collected by the clerk and transferred for deposit into the Domestic Violence Trust Fund.

Section 2: Description of Data and Sources

Email and phone contact with Clerks of Court Operations Corporation (CCOC) staff
Contact with staff with the Department of Elder Affairs and Department of Children and Families

Section 3: Methodology (Include Assumptions and Attach Details)

There will be a positive impact to state trusts from the fines and assessments for violating an injunction for protection against exploitation of a vulnerable adult. There will be a subsequent positive impact to the General Revenue Fund resulting from the General Revenue Service charge being applied to the new fines. The number of potential cases and violation of said cases is unknown at this time. Furthermore, according to CCOC staff, whether to asses fines and how much those fines would be are both up to court discretion. Therefore, the positive impact is indeterminate.

Section 4: Proposed Fiscal Impact

Trust	High		Middle		Low	
GR	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			indeterminate	indeterminate		
2019-20			indeterminate	indeterminate		
2020-21			indeterminate	indeterminate		
2021-22			indeterminate	indeterminate		
2022-23			indeterminate	indeterminate		

List of affected Trust Funds:

Domestic Violence Trust Fund
General Revenue Fund

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	**	**	**	**	0.0	0.0	**	**
2019-20	**	**	**	**	0.0	0.0	**	**
2020-21	**	**	**	**	0.0	0.0	**	**
2021-22	**	**	**	**	0.0	0.0	**	**
2022-23	**	**	**	**	0.0	0.0	**	**

REVENUE ESTIMATING CONFERENCE

Tax: Article V Fees
Issue: Filing Fee Distribution Split
Bill Number(s): CS HB 7087

☐ **Entire Bill**
☒ **Partial Bill**: Section 4
Sponsor(s): HB 7087
Month/Year Impact Begins: 01/01/2019
Date of Analysis: 05/03/2018

Section 1: Narrative

a. Current Law: Section 28.241(6), F.S. provides that from each attorney appearing pro hac vice, the clerk of the circuit court shall collect a fee of $100 to be deposited into the General Revenue Fund.

b. Proposed Change: The distribution of the $100 fee per s. 28.241(6), F.S. would be changed from the General Revenue Fund to being split between the General Revenue Fund and the State Courts Revenue Trust Fund.

Section 2: Description of Data and Sources
01/11/2018 Article V REC results

Section 3: Methodology (Include Assumptions and Attach Details)
The $100 fee per s. 28.241(6), F.S. is included in the "Miscellaneous" category. The annual forecast is about $0.14M. The distribution split in the bill would shift $0.07M of that from the General Revenue Fund to the State Court Revenue Trust Fund. The first year cash impact was adjusted for the January effective date.

Section 4: Proposed Fiscal Impact

TRUST	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			insign.	0.1		
2019-20			0.1	0.1		
2020-21			0.1	0.1		
2021-22			0.1	0.1		
2022-23			0.1	0.1		

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			insign.	(0.1)		
2019-20			(0.1)	(0.1)		
2020-21			(0.1)	(0.1)		
2021-22			(0.1)	(0.1)		
2022-23			(0.1)	(0.1)		

List of affected Trust Funds:
State Court Revenue Trust Fund
General Revenue Fund

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(*)	(0.1)	*	0.1	0.0	0.0	0.0	0.0
2019-20	(0.1)	(0.1)	0.1	0.1	0.0	0.0	0.0	0.0
2020-21	(0.1)	(0.1)	0.1	0.1	0.0	0.0	0.0	0.0
2021-22	(0.1)	(0.1)	0.1	0.1	0.0	0.0	0.0	0.0
2022-23	(0.1)	(0.1)	0.1	0.1	0.0	0.0	0.0	0.0

01/11/2018 Article V REC Revenue Forecast for s. 28.241(6) ($-million)

Statutory Citation	REC Category	Revenue Description	FY 1819	FY 1920	FY 2021	FY 2122	FY 2223
28.241(6)	Miscellaneous	$100 fee for attorneys appearing pro hac vice in circuit court	$0.14	$0.14	$0.14	$0.14	$0.14

Current Law

State Courts Revenue Trust Fund	$0.00	$0.00	$0.00	$0.00	$0.00
General Revenue Fund	$0.14	$0.14	$0.14	$0.14	$0.14

New

State Courts Revenue Trust Fund	$0.07	$0.07	$0.07	$0.07	$0.07
General Revenue Fund	$0.07	$0.07	$0.07	$0.07	$0.07

Impact (Section 4)

State Courts Revenue Trust Fund	$0.07	$0.07	$0.07	$0.07	$0.07
General Revenue Fund	($0.07)	($0.07)	($0.07)	($0.07)	($0.07)

Impact FY 1819 Cash (Section 4)

State Courts Revenue Trust Fund	$0.03
General Revenue Fund	($0.03)

Impact (Section 5, Includes GR Service Charge)*

State Courts Revenue Trust Fund	$0.07	$0.07	$0.07	$0.07	$0.07
General Revenue Fund	($0.07)	($0.07)	($0.07)	($0.07)	($0.07)

Impact FY 1819 Cash (Section 5)

State Courts Revenue Trust Fund	$0.03
General Revenue Fund	($0.03)

REVENUE ESTIMATING CONFERENCE

Tax: Article V Fees
Issue: Marriage License Fee Redirect
Bill Number(s): CS HB 7087

☐ **Entire Bill**
☒ **Partial Bill**: Section 52
Sponsor(s): HB 7087
Month/Year Impact Begins: 01/01/2019
Date of Analysis: 05/03/2018

Section 1: Narrative

a. Current Law: Section 741.01(3), F.S. provides that an additional $25 fee shall be paid upon receipt of the application for issuance of a marriage license, to be deposited into the General Revenue Fund.

b. Proposed Change: The distribution of the $25 fee per s. 741.01(3), F.S. would be changed from the General Revenue Fund to being split between the General Revenue Fund and the State Courts Revenue Trust Fund.

Section 2: Description of Data and Sources
01/11/2018 Article V REC results

Section 3: Methodology (Include Assumptions and Attach Details)
The $25 fee per s. 741.01(3), F.S. is included in the "Miscellaneous" category. The annual forecast is about $3.88M. The distribution split in the bill would shift $1.94M of that from the General Revenue Fund to the State Court Revenue Trust Fund. The first year cash impact was adjusted for the January effective date.

Section 4: Proposed Fiscal Impact

TRUST	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			0.8	1.9		
2019-20			1.9	1.9		
2020-21			1.9	1.9		
2021-22			1.9	1.9		
2022-23			1.9	1.9		

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			(0.8)	(1.9)		
2019-20			(1.9)	(1.9)		
2020-21			(1.9)	(1.9)		
2021-22			(1.9)	(1.9)		
2022-23			(1.9)	(1.9)		

List of affected Trust Funds:
State Court Revenue Trust Fund
General Revenue Fund

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(0.7)	(1.8)	0.7	1.8	0.0	0.0	0.0	0.0
2019-20	(1.8)	(1.8)	1.8	1.8	0.0	0.0	0.0	0.0
2020-21	(1.8)	(1.8)	1.8	1.8	0.0	0.0	0.0	0.0
2021-22	(1.8)	(1.8)	1.8	1.8	0.0	0.0	0.0	0.0
2022-23	(1.8)	(1.8)	1.8	1.8	0.0	0.0	0.0	0.0

01/11/2018 Article V REC Revenue Forecast for s. 741.01(3) ($-million)

Statutory Citation	REC Category	Revenue Description	FY 1819	FY 1920	FY 2021	FY 2122	FY 2223
741.01(3)	Miscellaneous	$25 additional fee upon receipt of application for marriage license	$3.88	$3.88	$3.88	$3.88	$3.88

Current Law

State Courts Revenue Trust Fund	$0.00	$0.00	$0.00	$0.00	$0.00
General Revenue Fund	$3.88	$3.88	$3.88	$3.88	$3.88

New

State Courts Revenue Trust Fund	$1.94	$1.94	$1.94	$1.94	$1.94
General Revenue Fund	$1.94	$1.94	$1.94	$1.94	$1.94

Impact (Section 4)

State Courts Revenue Trust Fund	$1.94	$1.94	$1.94	$1.94	$1.94
General Revenue Fund	($1.94)	($1.94)	($1.94)	($1.94)	($1.94)

Impact FY 1819 Cash (Section 4)

State Courts Revenue Trust Fund	$0.81
General Revenue Fund	($0.81)

Impact (Section 5, Includes GR Service Charge)*

State Courts Revenue Trust Fund	$1.79	$1.79	$1.79	$1.79	$1.79
General Revenue Fund	($1.79)	($1.79)	($1.79)	($1.79)	($1.79)

Impact FY 1819 Cash (Section 5)

State Courts Revenue Trust Fund	$0.74
General Revenue Fund	($0.74)

REVENUE ESTIMATING CONFERENCE

Tax: Article V Fees
Issue: Secondary Distribution from GR to Miami-Dade Clerk
Bill Number(s): CS HB 7087

☐ **Entire Bill**
☒ **Partial Bill**: Section 3
Sponsor(s): HB 7087
Month/Year Impact Begins: 07/01/2018
Date of Analysis: 05/03/2018

Section 1: Narrative

a. Current Law: Section 241(1)(a)2.d. F.S. provides that a party instituting a civil action in circuit court relating to mortgage foreclosure shall pay a fee of $900 when the value of the claim is more than $50,000 but less than $250,000. From this fee, the first $700 is to be deposited into the General Revenue Fund.

b. Proposed Change: Section 241(1)(a)2.d. F.S. is revised so that for FY 2018-19 only, the first $1.5 million from the $700 portion of the $900 filing fee is to be distributed to the Miami-Dade County Clerk of Court.

Section 2: Description of Data and Sources

01/11/2018 Article V REC results
Phone and email contact with DOR staff

Section 3: Methodology (Include Assumptions and Attach Details)

The $1.5 million distribution to the Miami-Dade County Clerk of Court will be a cash positive to Local Funds and a cash negative to General Revenue for fiscal year 2018-19. The most recent forecast of the $700 fee for fiscal year 2018-19 is $19.92 million. Based upon the current forecast of monthly foreclosure filings, the $1.5 million distribution will occur July 2018.

Section 4: Proposed Fiscal Impact

LOCAL	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			1.5	0		
2019-20						
2020-21						
2021-22						
2022-23						

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			(1.5)	0		
2019-20						
2020-21						
2021-22						
2022-23						

List of affected Trust Funds:

Local Trust Funds
General Revenue Fund

REVENUE ESTIMATING CONFERENCE

Tax: Article V Fees
Issue: Secondary Distribution from GR to Miami-Dade Clerk
Bill Number(s): CS HB 7087

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(1.5)	0.0	0.0	0.0	1.5	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Tax: Article V Fees
Issue: Traffic School Discount to Civil Penalty
Bill Number(s): CS HB 7087

☐ **Entire Bill**
☒ **Partial Bill**: Sections 46 and 47
Sponsor(s): HB 7087
Month/Year Impact Begins: 01/01/2019
Date of Analysis: 05/03/2018

Section 1: Narrative

a. Current Law: Section 318.14(9), F.S., provides any person who does not hold a commercial driver license or commercial learner's permit and who is cited while driving a noncommercial motor vehicle for an infraction under this section other than a violation of s. 316.183(2), s. 316.187, or s. 316.189 when the driver exceeds the posted limit by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in lieu of a court appearance, elect to attend in the location of his or her choice within this state a basic driver improvement course approved by the Department of Highway Safety and Motor Vehicles. In such a case, adjudication must be withheld and points, as provided by s. 322.27, may not be assessed. However, a person may not make an election under this subsection if the person has made an election under this subsection in the preceding 12 months. A person may not make more than five elections within his or her lifetime under this subsection. The requirement for community service under s. 318.18(8) is not waived by a plea of nolo contendere or by the withholding of adjudication of guilt by a court. If a person makes an election to attend a basic driver improvement course under this subsection, 18 percent of the civil penalty imposed under s. 318.18(3) shall be deposited in the State Courts Revenue Trust Fund; however, that portion is not revenue for purposes of s. 28.36 and may not be used in establishing the budget of the clerk of the court under that section or s. 28.35.

b. Proposed Change: The bill would reduce the 18% distributed into the State Court Revenue Trust Fund to 9%. The remainder would now be used to reduce the amount of the civil penalty imposed by s. 318.18(3), F.S. by 9%.

Section 2: Description of Data and Sources
01/11/2018 Article V REC results

Section 3: Methodology (Include Assumptions and Attach Details)
Revenues collected under s. 318.14(9), F.S., are forecasted as part of the Article V REC under the "Other Traffic Court" category. In January of 2018, the conference adopted a forecast of $3.6 million in collections for FY 2018-19, which was reduced to $3.5 million for FY 2019-20 through FY 2022-23. Of this amount, 45.5% would continue to be deposited into the State Courts Revenue Trust Fund with the rest being used to reduce the total fee amount. The first year's cash impact was adjusted for the January effective date.

Section 4: Proposed Fiscal Impact

TRUST	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			(0.8)	(2.0)		
2019-20			(1.9)	(1.9)		
2020-21			(1.9)	(1.9)		
2021-22			(1.9)	(1.9)		
2022-23			(1.9)	(1.9)		

List of affected Trust Funds:
State Court Revenue Trust Fund

REVENUE ESTIMATING CONFERENCE

Tax: Article V Fees
Issue: Traffic School Discount to Civil Penalty
Bill Number(s): CS HB 7087

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(0.1)	(0.2)	(0.7)	(1.8)	0.0	0.0	(0.8)	(2.0)
2019-20	(0.2)	(0.2)	(1.7)	(1.7)	0.0	0.0	(1.9)	(1.9)
2020-21	(0.2)	(0.2)	(1.7)	(1.7)	0.0	0.0	(1.9)	(1.9)
2021-22	(0.2)	(0.2)	(1.7)	(1.7)	0.0	0.0	(1.9)	(1.9)
2022-23	(0.2)	(0.2)	(1.7)	(1.7)	0.0	0.0	(1.9)	(1.9)

01/11/2018 Article V REC Revenue Forecast for s. 318.14(9) ($-million)

Statutory Citation	REC Category	Revenue Description	FY 1819	FY 1920	FY 2021	FY 2122	FY 2223
318.14(9)	Other Traffic	18% of the civil penalty imposed under s. 318.18(3) if basic driver improvement school elected.	$3.6	$3.5	$3.5	$3.5	$3.5

Current Law

State Courts Revenue Trust Fund	$3.6	$3.5	$3.5	$3.5	$3.5

New

State Courts Revenue Trust Fund	$1.6	$1.6	$1.6	$1.6	$1.6

Impact (Section 4)

State Courts Revenue Trust Fund	($2.0)	($1.90)	($1.9)	($1.9)	($1.9)

Impact (Section 5, Includes GR Service Charge)*

State Courts Revenue Trust Fund	($1.8)	($1.7)	($1.7)	($1.7)	($1.7)
General Revenue Fund	($0.2)	($0.2)	($0.2)	($0.2)	($0.2)

Impact FY 1819 Cash (Section 5)

State Courts Revenue Trust Fund	($0.8)
General Revenue Fund	($0.1)

REVENUE ESTIMATING CONFERENCE

Tax: Article V Fees/Other Taxes and Fees
Issue: Trust Fund Transfer
Bill Number(s): HB 5003 (Ch. 2018-10, L.O.F.)

☐ **Entire Bill**
☒ **Partial Bill**: Sections 39-43
Sponsor(s): Appropriations Committee
Month/Year Impact Begins: July 1, 2018
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law: Section 318.18 (19)(c), F.S., states that from the $10 fee charged to all moving and nonmoving violations under chapters 316, 320, and 322, $1.67 shall be deposited into the Public Defenders Revenue Trust Fund (PDRTF). Section 817.568 (12)(b), F.S., states that from the $1,001 fee charged when a person pleads guilty or nolo contendere, or is found guilty of fraudulent use of personal information, $250 shall be deposited into the PDRTF. For Fiscal Year 2017-18, the only revenues being deposited in the PDRTF are these two sources.

b. Proposed Change: Sections 318.18 (19)(c) and 817.568 (12)(b), F.S., are revised so that the fees previously deposited into the PDRTF are instead deposited into the Indigent Criminal Defense Trust Fund (ICDTF). The amendments made to these two statutes will expire July 1, 2019, and the text will revert to as it existed on June 30, 2018. Additionally, the bill requires all current balances remaining in, and all revenues of, the PDRTF to be transferred to the ICDTF until July 1, 2019.

Section 2: Description of Data and Sources

January 2018 Article V REC
2017-18 DOR Monthly Batch Reports
LAS/PBS Appropriations Ledger
FLAIR Comptroller Balance Reports
DFS Trust Fund Cash and Investment Balance Reports.

Section 3: Methodology (Include Assumptions and Attach Details)

Revenue Shift: The bill shifts two fees from the PDRTF to the ICDTF for FY 2018-19 only. The forecast of $2.85M for the $1.67 portion of the $10 fee per section 318.18(19)(c), F.S., comes directly from the most recent Article V REC. The $250 fee per section 817.568 (12)(b), F.S., is not implicitly forecasted in any conference. The FY 2017-18 monthly amounts through April were pulled from the monthly DOR batch reports. The last two months of the fiscal year were estimated by taking the average monthly amount minus the highest and lowest month, yielding a FY 2017-18 estimate of $0.02M. When added together, the total amount of revenue being shifted from the PDRTF to the ICDTF for FY 2018-19 is $2.87M.

Balance Transfer: The bill requires all balances of the PDRTF to be transferred to the ICDTF during FY 2018-19. A projected ending balance for Fiscal Year 2017-18 was calculated using the July 1 starting balance, the revenue estimates described above, and the FY 2017-18 appropriations. It was assumed the appropriations would be spent fully in FY 2017-18. The projected ending balance of approximately $2.4M would be transferred to the ICDTF in FY 2018-19. Because the PDRTF only receives revenue from the two fees that are being shifted to the ICDTF for FY 2018-19, no additional balances are expected to accrue in the PDRTF in FY 2018-19.

Section 4: Proposed Fiscal Impact

Section 39 (Revenue Shift - Article V)

PDRTF	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			(2.9)			
2019-20						
2020-21						
2021-22						
2022-23						

REVENUE ESTIMATING CONFERENCE

Tax: Article V Fees/Other Taxes and Fees
Issue: Trust Fund Transfer
Bill Number(s): HB 5003 (Ch. 2018-10, L.O.F.)

ICDTF	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			2.9			
2019-20						
2020-21						
2021-22						
2022-23						

Section 41 (Revenue Shift - Other Taxes and Fees)

PDRTF	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			(*)			
2019-20						
2020-21						
2021-22						
2022-23						

ICDTF	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			*			
2019-20						
2020-21						
2021-22						
2022-23						

Section 43 (Balance Transfer)

PDRTF	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			(2.4)			
2019-20						
2020-21						
2021-22						
2022-23						

ICDTF	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			2.4			
2019-20						
2020-21						
2021-22						
2022-23						

List of affected Trust Funds:
Public Defenders Revenue Trust Fund
Indigent Criminal Defense Trust Fund

REVENUE ESTIMATING CONFERENCE

Tax: Article V Fees/Other Taxes and Fees
Issue: Trust Fund Transfer
Bill Number(s): HB 5003 (Ch. 2018-10, L.O.F.)

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted a net zero impact as the bill shifts funds between trust funds.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	A	B	C	D	E	F	G	H
1		**$250 charge per 817.568**			**Redirected Fees (millions)**			
2			FY 201718			$1.67 of $10	$250 Charge	Total
3		July	$ 991.41		FY 19	$ 2.85	$ 0.02	$ 2.87
4		August	$ 1,298.61					
5		September	$ 1,964.73					
6		October	$ 2,074.77					
7		November	$ 1,014.58					
8		December	$ 1,681.95					
9		January	$ 1,815.57					
10		February	$ 1,835.45					
11		March	$ 4,107.93					
12		April	$ 3,643.02					
13		May	$ 1,916.09					
14		June	$ 1,916.09					
15								
16			$ 24,260.19					

FY 2017-18 PROJECTION

Public Defenders Revenue Trust Fund			
TYPE	**ITEM**	**AMOUNT**	**NOTES**
Revenue	July 1 Starting Balance	2,404,658	Per DFS Transparency Website
Revenue	Article V Fees and Fines	2,891,338	Estimate from Jan 2018 REC
Revenue	Criminal Use of Personal ID Surcharge	24,260	Estimate based on YTD Collections
Expenditure	Certified Forward Expenditures	-	No Carry Forward Expenditures
Claim on Revenue	Operating Appropriations	(2,584,001)	FY 17-18 appropriations; $1.17M spent thru 4/30/18
Claim on Revenue	Non-Operating Appropriations	(343,000)	FY 17-18 nonoperating appropriations including GR Service Charge; $233K spent thru 4/30/18
	Projected 2017-18 Ending Balance	**2,393,255**	

REVENUE ESTIMATING CONFERENCE

Tax: Aviation Fuel Tax
Issue: Tax Rate Reduction
Bill Number(s): CS/HB7087 Enrolled

☐ **Entire Bill**
☒ **Partial Bill**: Section 28
Sponsor(s):
Month/Year Impact Begins: July 1, 2019
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law: Section 206.9825, F.S. imposes an excise tax of 6.9 cents per gallons upon every gallon of aviation fuel sold in this state or brought into the state for use. Per Section 7 of Ch. 2016-220, L.O.F. the excise tax on aviation fuel is reduced to 4.27 cents per gallon.

b. Proposed Change: 206.9826 Refund for certain air carriers. — An air carrier conducting scheduled operations or all-cargo operations that are authorized under 14 C.F.R. part 121, 14 C.F.R. part 129, or 14 C.F.R. part 135, is entitled to receive a refund of 1.42 cents per gallon of the taxes imposed by this part on aviation fuel purchased by such air carrier. The refund provided under this section plus the refund provided under s. 206.9855 may not exceed 4.27 cents per gallon of aviation fuel purchased by an air carrier.

Section 2: Description of Data and Sources

February 1, 2018 Transportation Revenue Estimating Conference
MFT Returns 2017 – Aviation Gasoline & Jet fuel
Aviation Refund Data 2016-2017

Section 3: Methodology (Include Assumptions and Attach Details)

The current forecast of aviation fuel gallons and excise tax was obtained from the most recent Transportation REC. We also observed that aviation refunds are 98% based on wage related refunds and would observe little change from the current estimate. Our High estimate assumes 95% fuel gallon consumption by the air-carrier cohort and 5% by the non-air-carrier cohort. The middle assumes 90%, and the low assumes 85%. The estimated fuel gallons from the transportation conference are multiplied by the tax rate to get the current estimated gross revenue from fuel gallons. It is assumed in the High, Middle, and Low scenario that the full refund of 1.42 cents per gallon forecasted will be taken by each Air Carrier percentage grouping in the "recurring calculation".

In the high, starting in FY 2019-20 under the "cash calculation", an additional refund amount is calculated using the 95% group and is assumed to take the full refund of 1.42 cents per gallon each year. This is further lagged by taking 9/12ths of the current refund in FY 2019-20. FY2020-2's refunds are 9/12ths of the current refund and 3/12ths of the previous year's calculated full refund to simulate a 3-month lag. This approach is repeated in FY2021-22 and FY2022-23's calculations. GR Service Charge and the Net to STTF are then adjusted to include the additional refunds, subtracting the additional refund amount from the total. The impact for the high estimate is then found as the difference between the current estimate and the calculated Gross Revenue Service Charge and Net to the STTF. This process is repeated for the Middle estimate with the lag at 6/12ths current year and 6/12ths previous year, and the Low estimate is 3/12's of the current year's refund and 9/12ths of the previous year's refund at their assumed ratios.

Section 4: Proposed Fiscal Impact

Impact - GR

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19						
2019-20	$(0. 8 M)	$(1. 1 M)	$(0. 5 M)	$(1. 1 M)	$(0. 3 M)	$(1. 0 M)
2020-21	$(1. 2 M)	$(1. 2 M)	$(1. 1 M)	$(1. 2 M)	$(1. 0 M)	$(1. 1 M)
2021-22	$(1. 2 M)	$(1. 2 M)	$(1. 2 M)	$(1. 2 M)	$(1. 1 M)	$(1. 1 M)
2022-23	$(1. 2 M)	$(1. 3 M)	$(1. 2 M)	$(1. 2 M)	$(1. 1 M)	$(1. 1 M)

REVENUE ESTIMATING CONFERENCE

Tax: Aviation Fuel Tax
Issue: Tax Rate Reduction
Bill Number(s): CS/HB7087 Enrolled

Impact – STTF

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19						
2019-20	$(9. 7 M)	$(13. 0 M)	$(6. 2 M)	$(12. 3 M)	$(2. 9 M)	$(11. 6 M)
2020-21	$(13. 7 M)	$(14. 0 M)	$(12. 8 M)	$(13. 2 M)	$(11. 8 M)	$(12. 5 M)
2021-22	$(14. 1 M)	$(14. 2 M)	$(13. 3 M)	$(13. 5 M)	$(12. 5 M)	$(12. 7 M)
2022-23	$(14. 4 M)	$(14. 5 M)	$(13. 6 M)	$(13. 7 M)	$(12. 8 M)	$(12. 9 M)

List of affected Trust Funds:
State Transportation Trust Fund
DOR Administrative Fund
General Revenue Fund

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the high estimate, with the recurring in FY 2018-19 equal to FY 2019-20.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	(1.1)	0.0	(13.0)	0.0	0.0	0.0	(14.1)
2019-20	(0.8)	(1.1)	(9.7)	(13.0)	0.0	0.0	(10.5)	(14.1)
2020-21	(1.2)	(1.2)	(13.7)	(14.0)	0.0	0.0	(14.9)	(15.2)
2021-22	(1.2)	(1.2)	(14.1)	(14.2)	0.0	0.0	(15.3)	(15.4)
2022-23	(1.2)	(1.3)	(14.4)	(14.5)	0.0	0.0	(15.6)	(15.8)

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			High	Middle	low								
2	% of Total Gallons to Air Carriers		95.0%	90.0%	85.0%			Refund:*	1.42				
3	% of Total Gallons to Non-Air Carriers		5.0%	10.0%	15.0%			*Effective July 1, 2019					
4			100.0%	100.0%	100.0%								
5													
6	**Current Forecast - RECUR.**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**		**Current Forecast - CASH**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**
7	**Aviation Fuel Gallons**	752.8	1,044.60	1,124.70	1,144.40	1,163.90		**Aviation Fuel Gallons**	752.8	1,044.60	1,124.70	1,144.40	1,163.90
8	**Aviation Fuel Tax Rate**	6.9	4.27	4.27	4.27	4.27		**Aviation Fuel Tax Rate**	6.9	4.71	4.27	4.27	4.27
9	**Gross Revenue**	51.9	44.6	48.0	48.9	49.7		**Gross Revenue**	51.9	49.2	48.0	48.9	49.7
10	**Refunds**	14.7	18.9	19.3	19.7	20.1		**Refunds (Curr. Forecast)**	14.7	18.9	19.3	19.7	20.1
11	**DOR Admin Chrg**	0.2	0.2	0.2	0.2	0.2		**DOR Admin Chrg**	0.2	0.2	0.2	0.2	0.2
12	**GR Srv Chrg**	3.0	2.0	2.3	2.3	2.4		**GR Srv Chrg**	2.96	2.41	2.28	2.32	2.35
13	**Net to STTF**	34.0	23.5	26.2	26.7	27.1		**Net to STTF**	34.0	27.7	26.2	26.6	27.0
14													
15	**Note: Recurring Forecast is the same as current Transportation Forecast**							**High Estimate - 9/12 current, 3/12 previous**					
16	**Recurring Forecast**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**		**Cash Forecast**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**
17	**Aviation Fuel Tax Rate**	6.90	4.27	4.27	4.27	4.27		**Aviation Fuel Tax Rate**	6.90	4.71	4.27	4.27	4.27
18	**Gross Revenue**	51.9	44.6	48.0	48.9	49.7		**Gross Revenue**	51.9	49.2	48.0	48.9	49.7
19	**Refunds**	14.7	18.9	19.3	19.7	20.1		**Refunds (Curr. Forecast)**	14.7	18.9	19.3	19.7	20.1
20	**New Refunds**	-	14.1	15.2	15.4	15.7		**Refunds: (95% @ 1.42 cpg)**	-	10.6	14.9	15.4	15.6
21	**DOR Admin Chrg**	0.2	0.2	0.2	0.2	0.2		**DOR Admin Chrg**	0.2	0.2	0.2	0.2	0.2
22	**GR Srv Chrg**	2.96	0.91	1.07	1.08	1.10		**GR Srv Chrg**	2.96	1.56	1.09	1.09	1.10
23	**Net to STTF**	34.0	10.5	12.3	12.5	12.6		**Net to STTF**	34.0	18.0	12.5	12.5	12.7
24													
25								**Middle Estimate -- 6/12 current, 6/12 previous**					
26	**Recurring Forecast**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**		**Cash Forecast**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**
27	**Aviation Fuel Tax Rate**	6.90	4.27	4.27	4.27	4.27		**Aviation Fuel Tax Rate**	6.90	4.71	4.27	4.27	4.27
28	**Gross Revenue**	51.9	44.6	48.0	48.9	49.7		**Gross Revenue**	51.9	49.2	48.0	48.9	49.7
29	**Refunds**	14.7	18.9	19.3	19.7	20.1		**Refunds (Curr. Forecast)**	14.7	18.9	19.3	19.7	20.1
30	**New Refunds**	-	13.3	14.4	14.6	14.9		**Refunds: (90% @ 1.42 cpg)**	-	6.7	13.9	14.5	14.8
31	**DOR Admin Chrg**	0.2	0.2	0.2	0.2	0.2		**DOR Admin Chrg**	0.2	0.2	0.2	0.2	0.2
32	**GR Srv Chrg**	3.0	1.0	1.1	1.2	1.2		**GR Srv Chrg**	2.96	1.87	1.17	1.16	1.17
33	**Net to STTF**	34.0	11.2	13.0	13.2	13.4		**Net to STTF**	34.0	21.5	13.5	13.3	13.5
34													
35								**Low Estimate - 3/12 current, 9/12 previous**					
36	**Recurring Forecast**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**		**Cash Forecast**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**
37	**Aviation Fuel Tax Rate**	6.90	4.27	4.27	4.27	4.27		**Aviation Fuel Tax Rate**	6.90	4.71	4.27	4.27	4.27
38	**Gross Revenue**	51.9	44.6	48.0	48.9	49.7		**Gross Revenue**	51.9	49.2	48.0	48.9	49.7
39	**Refunds**	14.7	18.9	19.3	19.7	20.1		**Refunds (Curr. Forecast)**	14.7	18.9	19.3	19.7	20.1
40	**New Refunds**	-	12.6	13.6	13.8	14.0		**Refunds: (85% @ 1.42 cpg)**	-	3.2	12.9	13.6	13.9
41	**DOR Admin Chrg**	0.2	0.2	0.2	0.2	0.2		**DOR Admin Chrg**	0.2	0.2	0.2	0.2	0.2
42	**GR Srv Chrg**	3.0	1.0	1.2	1.2	1.2		**GR Srv Chrg**	2.96	2.15	1.25	1.23	1.24
43	**Net to STTF**	34.0	11.9	13.8	13.9	14.1		**Net to STTF**	34.0	24.8	14.4	14.1	14.3

	A	B	C	D	E	F	G	H	I	J	K	L	M
47	**Impact - GR**												
48		High		Middle		Low							
49		Cash	Recurring	Cash	Recurring	Cash	Recurring						
50	2018-19	$ -	$ -	$ -	$ -	$ -	$ -						
51	2019-20	$ (. 8 M)	$ (1. 1 M)	$ (. 5 M)	$ (1. 1 M)	$ (. 3 M)	$ (1. 0 M)						
52	2020-21	$ (1. 2 M)	$ (1. 2 M)	$ (1. 1 M)	$ (1. 2 M)	$ (1. 0 M)	$ (1. 1 M)						
53	2021-22	$ (1. 2 M)	$ (1. 2 M)	$ (1. 2 M)	$ (1. 2 M)	$ (1. 1 M)	$ (1. 1 M)						
54	2022-23	$ (1. 2 M)	$ (1. 3 M)	$ (1. 2 M)	$ (1. 2 M)	$ (1. 1 M)	$ (1. 1 M)						
55													
56	**Impact - Net to STTF**												
57		High		Middle		Low							
58		Cash	Recurring	Cash	Recurring	Cash	Recurring						
59	2018-19	$ -	$ -	$ -	$ -	$ -	$ -						
60	2019-20	$ (9. 7 M)	$ (13. 0 M)	$ (6. 2 M)	$ (12. 3 M)	$ (2. 9 M)	$ (11. 6 M)						
61	2020-21	$ (13. 7 M)	$ (14. 0 M)	$ (12. 8 M)	$ (13. 2 M)	$ (11. 8 M)	$ (12. 5 M)						
62	2021-22	$ (14. 1 M)	$ (14. 2 M)	$ (13. 3 M)	$ (13. 5 M)	$ (12. 5 M)	$ (12. 7 M)						
63	2022-23	$ (14. 4 M)	$ (14. 5 M)	$ (13. 6 M)	$ (13. 7 M)	$ (12. 8 M)	$ (12. 9 M)						

REVENUE ESTIMATING CONFERENCE

Tax: Corporate Income Tax
Issue: Contaminated Site Rehabilitation Tax Credit
Bill Number(s): CS/HB 7087 Enrolled

☐ **Entire Bill**
☑ **Partial Bill**: Section 45, 49
Sponsor(s):
Month/Year Impact Begins: July 1, 2018
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law: A credit in the amount of 50 percent of the costs of voluntary cleanup activity that is integral to site rehabilitation at the following sites is available against any tax due for a taxable year under this chapter:
1. A drycleaning-solvent-contaminated site eligible for state-funded site rehabilitation under s. 376.3078(3);
2. A drycleaning-solvent-contaminated site at which site rehabilitation is undertaken by the real property owner pursuant to s. 376.3078(11), if the real property owner is not also, and has never been, the owner or operator of the drycleaning facility where the contamination exists; or
3. A brownfield site in a designated brownfield area under s. 376.80.
The total amount of the tax credits that may be granted under this section is $10 million each fiscal year.

b. Proposed Change:

The proposed changes in section 45 to paragraph (f) of subsection (2) of section 220.1845 read:
"(f) The total amount of the tax credits which may be granted under this section is $18.5 million in the 2018-2019 fiscal year and $10 million each fiscal year thereafter."

The proposed changes in section 49 to subsection (4) of section 376.30781 read:
"(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of $18.5 million in tax credits in fiscal year 2018-2019 and $10 million in tax credits each fiscal year thereafter."

Section 2: Description of Data and Sources

Section 3: Methodology (Include Assumptions and Attach Details)

It is assumed the fiscal year maximum will be reached.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			($8.5m)			
2019-20						
2020-21						
2021-22						
2022-23						

List of affected Trust Funds: Corporate Income Tax Group

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(8.5)	0.0	0.0	0.0	0.0	0.0	(8.5)	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Tax: Fuel Tax
Issue: Supplier Export Exemption
Bill Number(s): CS/HB 7087

☐ **Entire Bill**
☒ **Partial Bill**: Section 27
Sponsor(s):
Month/Year Impact Begins: July 1, 2018
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law: 206.052 F.S., Export of tax-free fuels. — (1) A licensed exporter may purchase from a terminal supplier at a terminal taxable motor fuels for export from this state without paying the tax imposed pursuant to this part only under the following circumstances:

(a) The exporter has designated to the terminal supplier the destination for delivery of the fuel to a location outside the state;

(b) The exporter is licensed in the state of destination and has supplied the terminal supplier with that license number;

(c) The exporter has not been barred from making tax-free exports by the department for violation of s. 206.051(5); and

(d) The terminal supplier collects and remits to the state of destination all taxes imposed on said fuel by the destination state.

(2) A licensed exporter shall not divert for sale or use in this state any fuel designated to a destination outside this state without first obtaining a diversion number from the department as specified in s. 206.416(1)(b) and manually recording that number on the shipping paper prior to diversion of fuel for sale or use in this state.

b. Proposed Change: 206.052 F.S. Export of tax-free fuels. —

(2) A terminal supplier may purchase taxable motor fuels from another terminal supplier at a terminal without paying the tax imposed pursuant to this part only under the following circumstances:

(a) The terminal supplier who purchased the motor fuel will sell the motor fuel to a licensed exporter for immediate export from the state.

(b) The terminal supplier who purchased the motor fuel has designated to the terminal supplier who sold the motor fuel the destination for delivery of the fuel to a location outside the state.

(c) The terminal supplier who purchased the motor fuel is licensed in the state of destination and has supplied the terminal supplier who sold the motor fuel with that license number.

(d) The licensed exporter has not been barred from making tax-free exports by the department for violation of s. 206.051(5).

(e) The terminal supplier who sold the motor fuel to the other terminal supplier collects and remits to the state of destination all taxes imposed by the destination state on the fuel.

Section 2: Description of Data and Sources

DOR MFT refund data 2015-2017

Section 3: Methodology (Include Assumptions and Attach Details)

Under current law, a terminal supplier must pay fuel taxes when obtaining fuel gallons from another terminal supplier. In certain situations, a licensed exporter contracts with a terminal supplier to obtain fuel from another terminal supplier. The contracted terminal supplier pays the fuel tax on fuel it purchases from another terminal supplier and a licensed exporter purchases the fuel with the tax already imbedded. The exporter would then need to file a return detailing the exported fuel gallons to receive the Ultimate Vendor Credit or request a refund of the taxes paid.

The addition of the terminal supplier language exempts a terminal supplier from paying Florida fuel taxes provided the five criteria in statute are met. In the high, we assumed that the 2015 refund activity of $140,000 among exporters was all related to this issue and would result in a onetime shift. For the middle, it was assumed only a portion would be related to this issue and shift into an earlier fiscal year as an insignificant amount. In the low, it was assumed that none of the refund activity was related to this issue and credits would be taken on the return resulting in no timing difference.

REVENUE ESTIMATING CONFERENCE

Tax: Fuel Tax
Issue: Supplier Export Exemption
Bill Number(s): CS/HB 7087

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	$(. 1 M)	(Insig.)	(Insig.)	(Insig.)	0	0
2019-20	(Insig.)	(Insig.)	(Insig.)	(Insig.)	0	0
2020-21	(Insig.)	(Insig.)	(Insig.)	(Insig.)	0	0
2021-22	(Insig.)	(Insig.)	(Insig.)	(Insig.)	0	0
2022-23	(Insig.)	(Insig.)	(Insig.)	(Insig.)	0	0

List of affected Trust Funds: STTF

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the middle estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)
2019-20	0.0	0.0	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)
2020-21	0.0	0.0	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)
2021-22	0.0	0.0	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)
2022-23	0.0	0.0	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees
Issue: Change in Certain Nursing Licensure and Certification Revenues
Bill Number(s): CS/CS/HB 1337

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Pigman
Month/Year Impact Begins: October 1, 2018
Date of Analysis: 04/25/2018

Section 1: Narrative

a. Current Law: Pursuant to s. 464.012, F.S., a licensed registered nurse may be certified as an advanced registered nurse practitioner (ARNP). This certification is given after the person completes post-graduate education in nursing that prepares them to perform advanced or specialized nursing.

Pursuant to s. 464.0115, F.S., a licensed registered nurse may be certified as a clinical nurse specialist (CNS). These nurses train to be an expert clinician in a specialized area, such as population (e.g., pediatrics or geriatrics), setting (e.g., critical care or ER), or disease state (e.g., diabetes or oncology).

The initial application fee for an ARNP or CNS certification is $100 and $75, respectively. The Board of Nursing imposes a biennial renewal fee for a RN with an ARNP certification of $115 ($65 RN+$50 certification renewal), a RN with a CNS certification of $140 ($65 RN+$75 certification renewal), and a RN with dual certifications (ARNP/CNS) of $190 ($65 RN+$50+75 certification renewal).

b. Proposed Change:
The law:

- Changes the term "certification" to "licensure" and changes the title "advanced registered nurse practitioner" to "advanced practice registered nurse (APRN)."
- Includes CNSs as a category of APRN.
- Repeals section 464.0115, F.S., certification of clinical nurse specialists (CNS).

Section 2: Description of Data and Sources

Data and discussion with the Department of Health.
Data and discussion with the Board of Nursing.
House of Representatives, *CS/CS/1337*, Final Bill Analysis, (Mar. 28, 2018)
Department of Health, *House Bill 1337,* Agency Bill Analysis (Jan. 1, 2018)
Medical Quality Assurance Annual Report and Long-Range Plan (MQA) for Fiscal Years 2012-13 to 2016-17.

Section 3: Methodology (Include Assumptions and Attach Details)

The MQAs and the Board of Nursing provided the number of initial licenses and annual renewal counts for each fiscal year by the type of certification (ARNPs, CNSs, and duals). The total fee revenue is calculated by multiplying the number of licenses per certification type by their respective fee amount and then summing together the total estimated revenue of initial licenses and annual renewals. Next, the analysis imposes on the historical data the provisions of the new law using the same methodology, except that the CNSs and duals are included in the APRN column. The difference between the two laws is taken and the data is grown by the average annual growth rate of 10 percent throughout the forecast period.

The spreadsheet attached shows that if we impose the new law against the historic data the forecasted total impact is negative and below $50,000.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			(*)	(*)		
2019-20			(*)	(*)		
2020-21			(*)	(*)		
2021-22			(*)	(*)		
2022-23			(*)	(*)		

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees
Issue: Change in Certain Nursing Licensure and Certification Revenues
Bill Number(s): CS/CS/HB 1337

List of affected Trust Funds:
Medical Quality Assurance Trust Fund.

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2019-20	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2020-21	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2021-22	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2022-23	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees
Issue: Change in Certain Nursing Licensure and Certification Revenues
Bill Number(s): CS/CS/HB 1337

	A	G	H	I	J	K	L	M	N	O
1	Current Law									
2										
3		Initial Licenses Issued				Annual Renewals				
4		$ 100	$ 75	$ 175		$ 50	$ 75	$ 125		
5		ARNP	CNS	ARNP/CNS		ARNP	CNS	ARNP/CNS		
6	12-13:	1,878	6	-		8,812	57	10		
7	13-14:	2,117	-	3		7,721	53	13		
8	14-15:	2,515	-	4		10,861	81	13		
9	15-16:	2,859	20	-		9,581	71	14		
10	16-17:	3,575	20	2		13,112	87	15		
11										**Total**
12	12-13:	$ 187,800	$ 450	$ -		$ 440,600	$ 4,275	$ 1,250		$ 634,375
13	13-14:	$ 211,700	$ -	$ 525		$ 386,050	$ 3,975	$ 1,625		$ 603,875
14	14-15:	$ 251,500	$ -	$ 700		$ 543,050	$ 6,075	$ 1,625		$ 802,950
15	15-16:	$ 285,900	$ 1,500	$ -		$ 479,050	$ 5,325	$ 1,750		$ 773,525
16	16-17:	$ 357,500	$ 1,500	$ 350		$ 655,600	$ 6,525	$ 1,875		$ 1,023,350
17										
18	New Law									
19		Initial Licenses				Renewals				
20		$ 100				$ 50				
21		APRN				APRN				
22	12-13:	1,884				8,879				
23	13-14:	2,120				7,787				
24	14-15:	2,519				10,955				
25	15-16:	2,879				9,666				
26	16-17:	3,597				13,214				
27										**Total**
28	12-13:	$ 188,400				$ 443,950				$ 632,350
29	13-14:	$ 212,000				$ 389,350				$ 601,350
30	14-15:	$ 251,900				$ 547,750				$ 799,650
31	15-16:	$ 287,900				$ 483,300				$ 771,200
32	16-17:	$ 359,700				$ 660,700				$ 1,020,400
33								**Average Annual Growth Rate:**		10%
34										**Difference New-Old**
35								12-13:		$ (2,025)
36								13-14:		$ (2,525)
37								14-15:		$ (3,300)
38								15-16:		$ (2,325)
39								16-17:		$ (2,950)
40										**Forecast**
41								17-18		$ (3,246)
42								18-19		$ (3,572)
43								19-20		$ (3,931)
44								20-21		$ (4,326)
45								21-22		$ (4,760)
46								22-23		$ (5,238)

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees
Issue: Change in Certain Pharmacy Licensure and Certification Revenues
Bill Number(s): CS/HB675

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Brodeur
Month/Year Impact Begins: July 1, 2018
Date of Analysis: 04/26/2018

Section 1: Narrative

a. Current Law: Institutional pharmacies, which includes every location in a hospital, clinic, nursing home, dispensary, sanitarium, extended care facility, or other facility, where medicinal drugs are compounded, dispensed, stored, or sold must obtain either a Class I or Class II institutional pharmacy permit from the DOH pursuant to s. 465.019, F.S.

Section 340B of the Public Health Services Act is a federal program that requires drug manufacturers to provide outpatient drugs to eligible health care organizations and covered entities at significantly reduced prices directed at serving primarily low income and vulnerable populations.

A health care entity that holds a Restricted Prescription Drug Distributor permit is not required to obtain a Restricted Prescription Drug Repackager permit if repackaging is for its own use or for distribution to hospitals or other health care entities for their own use. The health care entity seeking the exemption must notify DBPR 30 days before engaging in repackaging and be under common control with the hospital or other health care entities to which the drug distributor is distributing the prescription drugs.

b. Proposed Change: The law creates a Class III institutional pharmacy license regulated by DOH for hospital-affiliated institutional pharmacies, including central distribution facilities,[1] that provide the same services authorized by a Class II license, with additional service options. The law exempts Class III license holders from obtaining an additional DBPR permit to distribute medical drugs ($600 biennial fee) or to repackaged drug products ($1,500 biennial fee) between certain entities under common control.

The law also exempts hospitals that participate in the Section 340B Drug Discount Program from obtaining a Restricted Prescription Drug Distributor permit when arranging for a prescription drug wholesale distributor to distribute prescription drugs covered by the Section 340B Drug Discount Program **directly** to its contract pharmacy. The biennial permit fee is $600.

The law deletes the exemption that allows certain health care entities to forgo obtaining a repackaging permit.

Section 2: Description of Data and Sources

Data provided by the Departments of Health and Business and Professional Regulation
Discussion with DBPR and DOH.
House of Representatives, *CS/HB 675*, Final Bill Analysis, (Mar. 27, 2018)
Department of Business and Professional Regulation, *House Bill 675,* Agency Bill Analysis (Jan. 5, 2018)
Department of Health, *House Bill 675,* Agency Bill Analysis (Nov. 15, 2017)

Section 3: Methodology (Include Assumptions and Attach Details)

Creation of the Class III License:

The new rules and fee for the Class III license are proceeding through the rulemaking process. In my discussion with the Executive Director of the Board of Pharmacy, I was told that industry representatives expressed a likelihood that the Class III license will be held in addition to another license, at least for a period of time, and that the Modified Class II Type B licensees would most likely apply for the Class III license. See the back-up information for license counts. Current pharmacy license fees are $255, regardless of the type.

Exempt Class III License Holders from DBPR Permits:

[1] New s. 465.003(21), F.S., defines "central distribution facility" to mean a facility under common control with a hospital holding a Class III institutional pharmacy permit that may dispense, distribute, compound, or fill prescriptions for medicinal drugs; prepare prepackaged drug products; and conduct other pharmaceutical services.

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees
Issue: Change in Certain Pharmacy Licensure and Certification Revenues
Bill Number(s): CS/HB675

There were 122 Restricted Prescription Drug Distributor permits issued as of January 1, 2018, with a $600 biennial fee. It is unknown how many of these will obtain a Class III license and be exempt from this DBPR permit.

There were 33 Prescription Drug Repackager permits issued as of January 1, 2018, with a $1,500 biennial fee. It is unknown how many of these will obtain a Class III license and be exempt from the DBPR permits.

Exempt Participants of 340B:
As of January 1, 2018, there were 203 permit holders that pay $600 biennially. It is unknown how many of these will qualify for the exemption. To qualify for the exmeption permit holders will have to arrange for a prescription drug wholesale distributor to distribute prescription drugs directly to a contract pharmacy.

Repackaging Permit Exemption:
The DBPR indicated that there is only one healthcare entity that has utilized this exemption. However, it is unknown if that entity will need to obtain the repackager permit after the law takes effect.

Impacts:

A. A positive indeterminate impact occurs if a significant number of Modified Class II Type B licensees, who currently do not hold DBPR permits (thereby providing no offset generated by the exemption) obtain a Class III license while simultaneously holding an existing pharmacy license. Table 1 provides a schedule of the estimated revenue generated based on a certain amount of current licensees who choose to simultaneously hold a Class III license. Table 1 uses the total number of Modified Class II Type B licensees as a baseline.

Table 1.

Simultaneous Holding	Licensees	Assumed Fee	Revenue	Biennial Revenue (Assume 50%)
All	1882	255	$ 479,910	$ 239,955
1/2	941	255	$ 239,955	$ 119,978
1/3	628	255	$ 160,140	$ 80,070
1/4	471	255	$ 120,105	$ 60,053
1/8	236	255	$ 60,180	$ 30,090

B. A negative insignificant impact occurs by assuming that the only pharmacies that obtain a Class III license are current permit holders. To illustrate, table 2 assumes that 50 percent of the 122 current permit holders renew each year. If a license holder simultaneously holds the new Class III license along with another pharmacy license, there may be a reduction in fee revenue of $21,045 or, if the licensee substitutes to the new Class III license, a reduction of $36,600

Table 2.

Health Care Entity (122 Permits as of Jan. 1, 2018)							
	Class II	Class III	Permits	Total	Change from Today	Assume 50% renew annually	Annual Revenue
Today	$ 255	$ -	$ 600	$ 855			
Simultaneous Holding	$ 255	$ 255	$ -	$ 510	$ (345)	61	$ (21,045)
Substitution of Permits	$ -	$ 255	$ -	$ 255	$ (600)	61	$ (36,600)
Assume Class III License is $255							

Tax: Other Taxes and Fees
Issue: Change in Certain Pharmacy Licensure and Certification Revenues
Bill Number(s): CS/HB675

C. A negative indeterminate impact occurs if it is assumed that all of the 340B participants meet the exemption requirements under the new law. Table 3 estimates a reduction of $61,200.

Table 3.

Government Program (203 Permits as of Jan. 1, 2018)							
			Permits	Total	Change from Today	Assume 50% renew annually	Annual Revenue
Today			$ 600	$ 600			
Exempt Tomorrow			$ -	$ -	$ (600)	102	$ (61,200)

D. A positive insignificant impact occurs if the difference between the new Class III license revenue and the loss derived by the new exemption from DBPR permits is marginally positive.

Potential Impact: positive insignificant

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	+/-	+/-			+/- ins	+/- ins
2019-20	+/-	+/-			+/- ins	+/- ins
2020-21	+/-	+/-			+/- ins	+/- ins
2021-22	+/-	+/-			+/- ins	+/- ins
2022-23	+/-	+/-			+/- ins	+/- ins

List of affected Trust Funds:
Medical Quality Assurance TF

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the low estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	+/- ins.	+/- ins.	+/- ins.	+/- ins.	0.0	0.0	+/- ins.	+/- ins.
2019-20	+/- ins.	+/- ins.	+/- ins.	+/- ins.	0.0	0.0	+/- ins.	+/- ins.
2020-21	+/- ins.	+/- ins.	+/- ins.	+/- ins.	0.0	0.0	+/- ins.	+/- ins.
2021-22	+/- ins.	+/- ins.	+/- ins.	+/- ins.	0.0	0.0	+/- ins.	+/- ins.
2022-23	+/- ins.	+/- ins.	+/- ins.	+/- ins.	0.0	0.0	+/- ins.	+/- ins.

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees
Issue: Change in Certain Pharmacy Licensure and Certification Revenues
Bill Number(s): CS/HB675

Backup Information

Fiscal Year 2016-2017 License Counts (DOH)										
Institutional Class I Pharmacy – 764										
Institutional Class II Pharmacy – 316										
Modified Institutional Class II Pharmacy – Type A - 29										
Modified Institutional Class II Pharmacy – Type B - 1882										
Modified Institutional Class II Pharmacy – Type C - 5										
License Type (DBPR)	**License Count***	**Renewal Fee**								
Restricted Prescription Drug Distributor- Health Care Entity	122	$600.00/biennially								
Restricted Prescription Drug Distributor- Government Programs	203	$600.00/biennially								
Prescription Drug Repackager	33	$1,500.00/biennially								
Totals	358									
*As of January 1, 2018										
Licenses Initially Issued, Renewed and Closed by Fiscal Year (DBPR)										
Licensure Type	**Renewal Fee**	**FISCAL YEAR 2014-2015**			**FISCAL YEAR: 2015-2016**			**FISCAL YEAR: 2016-2017**		
		ISSUED	**RENEWED**	**CLOSED***	**ISSUED**	**RENEWED**	**CLOSED***	**ISSUED**	**RENEWED**	**CLOSED***
Restricted Prescription Drug Distributor- Health Care Entity	$600 Biennially	13	52	14	7	55	9	6	59	6
Restricted Prescription Drug Distributor- Government Programs	$600 Biennially	13	36	2	22	92	4	33	38	3
Prescription Drug Repackager	$1500 Biennially	3	12	2	5	8	5	6	14	2
Totals		29	100	18	34	155	18	45	111	11
*"Licenses Closed" includes licenses in each category that were closed, voluntarily relinquished, or went null and void due to non-renewal.										

REVENUE ESTIMATING CONFERENCE

Tax: Other taxes and fees
Issue: DACS fees
Bill Number(s): CS/HB 29 (Ch. 2018-7, L.O.F.)

☐ **Entire Bill**
☒ **Partial Bill**: Sections 9-13, 31-35, 37-40
Sponsor(s): Representatives Ponder, Renner, and others
Month/Year Impact Begins: July 1, 2018
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law: The Department of Agriculture and Consumer Services (DACS) is responsible for the licensing and registration of various professions, including:

- Professional Surveyors and Mappers (ch. 472, F.S.);
- Private Investigative, Private Security, and Repossession Services (ch. 493, F.S.);
- Health Studios (ch. 501, pt. I, F.S.);
- Telemarketing Services (ch. 501, pt. IV, F.S.);
- Intrastate Movers and Brokers (ch. 507, F.S.);
- Sellers of Liquefied Petroleum Gas (ch. 527, F.S.);
- Pawnbroking (ch. 539, F.S.);
- Motor Vehicle Repair Shops (ch. 559, pt. IX, F.S.); and
- Sellers of Travel (ch. 559, pt. XI, F.S.).

Initial License Fee - Waiver

Generally, applicants for initial licensure for such professions must meet specific statutory requirements and must pay all applicable fees. However, current law exempts applicants from the requirement to pay certain licensure/registration fees under specified circumstances if the applicant is:

- an honorably discharged military veteran who was discharged within 60 months of the application date,
- the spouse of such a veteran (except for ch. 493 licenses), or
- a business entity that is majority owned by such a veteran or spouse (except for ch. 493 licenses).

Renewal License Fee – Extension of time to renew

Current law does not provide renewal fee waivers or extensions of time to renew for the DACS professional licenses or registrations listed above except in the following circumstances.

Current law extends the deadline to renew Board of Professional Surveyors and Mappers (BPSM) professional licenses for active duty members of the U.S. Armed Forces and their spouses. The time to renew is extended "for the duration of the member's active duty service and for 6 months afterward." This extension allowance only applies as long as the member does not practice as a surveyor or mapper in the private sector for profit during their active duty and for 2 years thereafter.

An active duty member's spouse who holds a BPSM license will also receive an extension, but only if the spouse is absent from the state related to the member's active duty service. The spouse's extension allowance terminates at the end of the member's active duty service. A spouse is not required to refrain from practicing surveying and mapping in order to keep their licenses in good standing.

b. Proposed Change: The bill modifies and expands the licensure/registration benefits for the professions listed above in the following ways:

Initial License Fee - Waiver

- Expands the current law initial licensing fee waiver for all of the abovementioned DACS professions to:
  - honorably discharged veterans who were discharged greater than 60 months of the application date
  - the spouse of such veteran;
  - the spouse of a veteran applying for a license under ch. 493;
  - a surviving spouse of an honorably discharged veteran,
  - a current member of the U.S. Armed Forces who has served on active duty,
  - the spouse of such member, and

- the surviving spouse of such member if the member dies while serving on active duty.

Renewal License Fee – Waiver and Extension of time to renew

- Grants a renewal fee waiver for all of the abovementioned DACS professions to the following licensees or registrants:
  - a current member of the U.S. Armed Forces who is serving on active duty at the time of the renewal due date;
  - such member's spouse;
  - a current or former member of the U.S. Armed Forces who has served on active duty within the 2 years preceding the renewal due date (former member must have received an honorable discharge); and
  - a surviving spouse of a member of the U.S. Armed Forces if such a member was serving on active duty at the time of death and died within the 2 years preceding the surviving spouse's renewal due date.
- Refines the process for renewal fee waivers for BPSM licensees by:
  - extending the time that an active duty member's BPSM license remains in good standing after discharge from active duty from 6 months to 2 years; and
  - clarifying that if an active duty U.S. Armed Forces member wishes to engage in surveying or mapping in the private sector for profit in this state for the 2 years following active duty discharge, such member must complete all other license renewal requirements except remitting the license renewal fee.

Section 2: Description of Data and Sources

Correspondence with DACS, Office of Policy & Budget, Feb. 1 and April 30 – May 3, 2018.

DACS, SB 1884, 2018 Agency Legislative Bill Analysis, January 29, 2018 (subsequently updated by correspondence with DACS staff).

House of Representatives, Final Bill Analysis, CS/HB 29, March 15, 2018.

Florida Legislature, Office of Economic and Demographic Research, Revenue Estimating Conference, Local Business Tax – Exemptions, HB 603 (2018), Dec 1, 2017 Revenue Impact Results, available at http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2018/_pdf/page165-172.pdf

Section 3: Methodology (Include Assumptions and Attach Details)

Calculation and Assumptions

1. The number of license fee waivers for newly eligible licensees is estimated by multiplying the 3-year historical average of licenses issued for each license by the percentage that each newly eligible group represents FL's population. For example, the number of active duty members in Florida is 55,862, which represents 0.27% of Florida's population, so the analysis estimates that 0.27% of initial license applications in future years will be made by eligible active duty members. See spreadsheet for percentages for each newly eligible group.
2. Next, the number of license fee waivers (calculated above) is multiplied by the license fees for each license to reach the cost of issuing the waivers. Most of the fees are set at a particular amount, but for the variable fee the agency used the most commonly paid fee for purposes of this analysis.

Estimate

The high estimate of the fiscal impact to the agency in FY 18-19 is estimated to be $532,198. However, DACS assumed that not all of those eligible would apply for a license and utilize the waiver, so the low estimate reduces that number by 50%. For future years, DACS assumed a 5% growth rate based on a projected increase in the utilization rate. The agency assumes the utilization rate will increase for a few years and eventually level off. License renewal due dates depend on the license type and vary between 1 and 3 years, however the agency annualized the revenue impact based on historical collection patterns. The impact is split between the Division of Licensing Trust Fund and the General Inspection Trust Fund depending on the type of license (see attached spreadsheet – licenses above gray line on chart impact DLTF, licenses below gray line impact GITF).

Section 4: Proposed Fiscal Impact

REVENUE ESTIMATING CONFERENCE

Tax: Other taxes and fees
Issue: DACS fees
Bill Number(s): CS/HB 29 (Ch. 2018-7, L.O.F.)

Division of Licensing Trust Fund

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(183,339)	(222,849)			(91,669)	(111,425)
2019-20	(192,506)	(222,849)			(96,253)	(111,425)
2020-21	(202,131)	(222,849)			(101,065)	(111,425)
2021-22	(212,237)	(222,849)			(106,119)	(111,425)
2022-23	(222,849)	(222,849)			(111,425)	(111,425)

General Inspection Trust Fund

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(348,860)	(424,041)			(174,430)	(212,021)
2019-20	(366,303)	(424,041)			(183,151)	(212,021)
2020-21	(384,618)	(424,041)			(192,309)	(212,021)
2021-22	(403,849)	(424,041)			(201,924)	(212,021)
2022-23	(424,041)	(424,041)			(212,021)	(212,021)

Total

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(532,198)	(646,890)			(266,099)	(323,445)
2019-20	(558,808)	(646,890)			(279,404)	(323,445)
2020-21	(586,749)	(646,890)			(293,374)	(323,445)
2021-22	(616,086)	(646,890)			(308,043)	(323,445)
2022-23	(646,890	(646,890)			(323,445)	(323,445)

List of affected Trust Funds: Division of Licensing Trust Fund, General Inspection Trust Fund

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted an average of the high and low, but with the recurring impact equal to the cash impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(Insignificant)	(Insignificant)	(0.4)	(0.4)	0.0	0.0	(0.4)	(0.4)
2019-20	(Insignificant)	(Insignificant)	(0.4)	(0.4)	0.0	0.0	(0.4)	(0.4)
2020-21	(Insignificant)	(Insignificant)	(0.4)	(0.4)	0.0	0.0	(0.4)	(0.4)
2021-22	(Insignificant)	(Insignificant)	(0.4)	(0.4)	0.0	0.0	(0.4)	(0.4)
2022-23	(Insignificant)	(Insignificant)	(0.5)	(0.5)	0.0	0.0	(0.5)	(0.5)

	A	B	C	G	H	I	J	K	L
1		**Waiver Eligibility Rates**							
2		**New License**	**Renewal**						
3	Proportion of New Veterans Eligible	2.22%	n/a						
4	Proportion of New Military Members Eligible	0.27%	0.36%						
5	Proportion of Eligible Spouses	1.72%	0.21%						
6									
7									
8	**License Type**	**Fee**	**Fee Used**	**Expected Applications (2018-2019)**	**Estimated New Eligible Veterans**	**Estimated New Eligible Active Duty Members**	**Estimated New Eligible Spouses**	**Fiscal Impact (2018-2019)**	**Fiscal Impact at 50% Utilization**
9									
10	Private Investigator Intern ("CC") - New	110	110	390	9	1	7	1,804	902
11	Private Investigator Intern ("CC") - Renewal	60	60	407	9	1	1	680	340
12	Security Officer Instructor ("DI") - New	110	110	266	6	1	5	1,231	615
13	Security Officer Instructor ("DI") - Renewal	60	60	561	12	2	1	937	469
14	Recovery Agent Intern ("EE") - New	110	110	172	4	0	3	796	398
15	Recovery Agent Intern ("EE") - Renewal	60	60	51	1	0	0	85	43
16	Statewide Firearm License ("G") - New	112	112	6,743	149	18	116	31,763	15,882
17	Statewide Firearm License ("G") - Renewal	112	112	6,197	137	23	13	19,335	9,667
18	Firearms Instructor ("K") - New	150	150	84	2	0	1	530	265
19	Firearms Instructor ("K") - Renewal	100	100	143	3	1	0	399	200
20	Manager - Private Investigative Agency & Security Agency Branch Office ("M") - New	125	125	36	1	0	1	189	95
21	Manager - Private Investigative Agency & Security Agency Branch Office ("M") - Renewal	75	75	208	5	1	0	435	217
22	Manager - Private Investigative Agency ("MA") - New	125	125	11	0	0	0	60	30
23	Manager - Private Investigative Agency ("MA") - Renewal	75	75	31	1	0	0	64	32
24	Manager - Security Agency ("MB") - New	125	125	224	5	1	4	1,179	590
25	Manager - Security Agency ("MB") - Renewal	75	75	535	12	2	1	1,118	559
26	Manager - Recovery Agency ("MR") - New	125	125	2	0	0	0	9	4
27	Manager - Recovery Agency ("MR") - Renewal	75	75	1	0	0	0	2	1
28	Recovery Agent/Intern Instructor ("RI") - New	110	110	1	0	0	0	3	2
29	Recovery Agent/Intern Instructor ("RI") - Renewal	60	60	4	0	0	0	7	4
30	Private Investigator ("C") - New	125	125	609	13	2	10	3,200	1,600
31	Private Investigator ("C") - Renewal	75	75	3,353	74	12	7	7,006	3,503
32	Private Security ("D") - New	45	45	32,090	711	85	554	60,731	30,365
33	Private Security ("D") - Renewal	45	45	40,228	891	146	83	50,426	25,213
34	Repossession Agent ("E") - New	125	125	115	3	0	2	606	303
35	Repossession Agent ("E") - Renewal	75	75	357	8	1	1	745	373
36									
37	Intrastate Movers and Brokers - New	600	600	171	4	0	3	4,307	2,153

	A	B	C	G	H	I	J	K	L
38	Intrastate Movers and Brokers - Renewal	600	600	423	9	2	1	7,075	3,538
39	Health Studios - New	300	300	485	11	1	8	6,119	3,060
40	Health Studios - Renewal	300	300	2,115	47	8	4	17,672	8,836
41	Commercial Telephone Sellers - New	1,500	1,500	130	3	0	2	8,180	4,090
42	Commercial Telephone Sellers - Renewal	1,500	1,500	269	6	1	1	11,226	5,613
43	Telemarketing Salesperson - New	50	50	8,968	199	24	155	18,857	9,429
44	Telemarketing Salesperson - Renewal	50	50	4,900	109	18	10	6,824	3,412
45	Liquefied Petroleum Gas - New	65-400	200	1,725	38	5	30	14,507	7,253
46	Liquefied Petroleum Gas - Renewal	65-400	200	14,807	328	54	31	82,494	41,247
47	Pawnbrokers - New	300	300	83	2	0	1	1,043	521
48	Pawnbrokers - Renewal	300	300	1,252	28	5	3	10,460	5,230
49	Motor Vehicle Repair Shops - New	100-600	450	1,908	42	5	33	36,109	18,055
50	Motor Vehicle Repair Shops - Renewal	100-600	450	6,690	148	24	14	83,864	41,932
51	Surveying and Mapping - New	255-450	400	123	3	0	2	2,064	1,032
52	Surveying and Mapping - Renewal	250-255	255	2,348	52	9	5	16,676	8,338
53	Sellers of Travel - New	50-2,500	60	4,546	101	12	78	11,472	5,736
54	Sellers of Travel - Renewal	50-2,500	60	5,930	131	22	12	9,912	4,956
55	TOTAL	n/a	n/a	149,690	3,316	487	2,582	**$ 532,198**	**$ 266,099**
56									
57	**Total Impact**								
58	Low	18-19	19-20	20-21	21-22	22-23			
59		**$ 266,099**	**$ 279,404**	**$ 293,374**	**$ 308,043**	**$ 323,445**			
60									
61	High	18-19	19-20	20-21	21-22	22-23			
62		**$ 532,198**	**$ 558,808**	**$ 586,749**	**$ 616,086**	**$ 646,890**			
63									
64	**Division of LicensingTrust Fund**								
65	Low	18-19	19-20	20-21	21-22	22-23			
66		**$ 91,669**	**$ 96,253**	**$ 101,065**	**$ 106,119**	**$ 111,425**			
67									
68	High	18-19	19-20	20-21	21-22	22-23			
69		**$ 183,339**	**$ 192,506**	**$ 202,131**	**$ 212,237**	**$ 222,849**			
70									
71									
72	**General Inspection Trust Fund**								
73	Low	18-19	19-20	20-21	21-22	22-23			
74		**$ 174,430**	**$ 183,151**	**$ 192,309**	**$ 201,924**	**$ 212,021**			
75									
76	High	18-19	19-20	20-21	21-22	22-23			
77		**$ 348,860**	**$ 366,303**	**$ 384,618**	**$ 403,849**	**$ 424,041**			

	A	B	D	E	F	G	H	I
1	**Rate Calculations for New Eligible License Applicants**							
2	**Initial License Fee Waiver - New Military Members Eligible**		**Notes**					
3	Veterans in labor force (less those already exempt)	466,056	Number of veterans in labor force (486,750 - from REC analysis of HB 603) less estimated number of veterans recently discharged (estimated below)					
4	Florida's Active Duty Military	55,862	U.S. Dept of Defense, https://www.dmdc.osd.mil/appj/dwp/dwp_reports.jsp					
5	Florida's Population, 2018	21,039,300	Demographic Estimating Conference – Florida Demographic Forecast – July 10, 2017					
6	**Proportion of New Veterans Eligible for Initial License Fee Waiver**	**2.22%**						
7	**Proportion of New Active Duty Members Eligible for Initial License Fee Waiver**	**0.27%**						
8								
9	**Initial License Fee Waiver - New Spouses Eligible**							
10	Active Duty Spouses	30,333	marriage rate of 54.3% (from REC analysis of HB 603) applied to number of active duty members					
11	Estimated Surviving Spouses of Vets in Florida	37,101	proportion of FL population to the U.S. population applied to the total number of surviving spouses in U.S. (according to USDVA**)					
12	Spouses of newly eligible Veterans (and those applying for license under ch. 493)	295,480	marriage rate of 63.4% from REC analysis of HB 603					
13	Total New Eligible Spouses	362,914						
14	Florida's Population, 2018	21,039,300						
15	National Population, 2018	328,200,000	National Economic Estimating Forecast - January 9, 2018					
16	**Proportion of Spouses Eligible for Initial License Fee Waiver**	**1.72%**						
17								
18	**Renewal License Fee Waiver - New Military Members Eligible**							
19	Florida's Active Duty Military	55,862						
20	Estimated Eligible Discharges	20,694	Difference between 2016 and 2018 number of FL veterans who servied during most recent service period tracked by USDVA* (Gulf War era - Today)					
21	Total Current or Former Military Members Eligible	76,556						
22	Florida's Population	21,039,300						
23	**Proportion of New Current or Former Military Members Eligible for Renewal License Fee Waivers**	**0.36%**						
24								
25	**Renewal License Fee Waiver - New Spouses Eligible**							
26	Active Duty Spouses	30,333						
27	Estimated Eligible Spouses of Honorable Discharges	13,120	marriage rate of 63.4% (from REC analysis of HB 603) applied to estimated eligible discharges					
28	Estimated Surviving Spouses (with status change in the last 2 years)*	0	DACS assumed this to be zero because renewal waiver only lasts for 2 years after the individual's spouse is honorably discharged or dies on duty					
29	Total Eligible Spouses Based on Date of Discharge	43,453						
30	Florida's Population	21,039,300						
31	**Proportion of Spouses Eligible for Renewal License Fee Waivers**	**0.21%**						
32								
33								
34								
35								
36								
37	* Veteran Population Model, Population Tables, States, Period Served							
38	https://www.va.gov/vetdata/veteran_population.asp							
39								
40	** Surviving Spouse Data							
41	https://www.va.gov/opa/publications/factsheets/fs_americas_wars.pdf							
42								

REVENUE ESTIMATING CONFERENCE

Tax: Licensure Renewal Fees - DBPR
Issue: Waiver of License Renewal Fees for Active Duty Military Members and Spouses
Bill Number(s): CS/HB 29

☐ **Entire Bill**
☒ **Partial Bill**: Section 7
Sponsor(s): Representative Ponder
Month/Year Impact Begins: July 1, 2018
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law: Pursuant to s. 455.02, F.S., a member of the U.S. Armed Forces who holds a Department of Business and Professional Regulation (DBPR) license, identified in s. 20. 165, F.S., that is in good standing prior to active duty service shall have their license kept in "good standing" for the duration of their active duty and for two years afterward. Keeping the license in "good standing" means that the member does not have to register, pay dues or fees, or perform any other act to prevent his or her license from becoming delinquent. However, this provision only applies as long as the member does not practice his or her profession in the private sector for profit during his or her active duty and for two years thereafter.

An active duty U.S. Armed Forces member's spouse or surviving spouse who holds a DBPR license will also have his or her license kept in good standing and shall be exempt from licensure renewal provisions only in cases where his or her absence from the state of Florida is related to the member's active duty service. A spouse is not required to refrain from practicing their profession in the private sector for profit in order to keep their license in good standing. This allowance terminates at the end of the member's active duty service.

b. Proposed Change: Section 7 amends s. 455.02(1) and (2), F.S., to grant a license renewal fee waiver to DBPR licensees, including those present in the state who are:

- an active duty U.S. Armed Forces member, during active duty service and for the 2 years following active duty discharge, regardless if he or she is engaged in his or her DBPR licensed profession in the private sector for profit in this state. Such member must complete all other license renewal requirements if he or she is actively engaged in the profession.
- the spouse of an active duty U.S. Armed Forces member who is present in this state because of such member's active duty.
- a surviving spouse of a member of the U.S. Armed Forces, if such member was serving on active duty at the time of death and died within the 2 years preceding the surviving spouse's renewal due date.

Section 2: Description of Data and Sources

House Staff Analysis, Commerce Committee, March 15, 2018
DBPR 2018 Agency Legislative Bill Analysis, March 14, 2018
Correspondence with DBPR staff

Section 3: Methodology (Include Assumptions and Attach Details)

DBPR estimates that the fiscal impact of section 7 of the bill will be minimal. According to the agency, there are approximately 440 existing DBPR licensees noted as military personnel. Licenses noted as military personnel include both active duty military members and their spouses. The number of licensees identified as military personnel is less than one percent of the total DBPR licenses. The number of additional active duty members and spouses who will elect to take advantage of the license renewal fee waivers is unknown and indeterminable.

The license renewal fees for licenses identified in s. 20.165, F.S., range between zero and $1,500, depending on the profession. Because the range of renewal fees vary drastically, the low estimate of insignificant negative was calculated using the median renewal fee of $110 multiplied by the existing 440 DBPR licenses that are noted as military personnel. Assuming that the existing military personnel licenses represent the total number of active duty military members and their spouses who will be eligible to have their license renewal fees waived, the agency would waive approximately $48,400 in renewal fees.

The high estimate of indeterminate negative assumes the number and type of profession of active duty U.S. Armed Forces members and spouses who will elect to take advantage of the license renewal fee waivers cannot be determined.

REVENUE ESTIMATING CONFERENCE

Tax: Licensure Renewal Fees - DBPR
Issue: Waiver of License Renewal Fees for Active Duty Military Members and Spouses
Bill Number(s): CS/HB 29

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(**)	(**)			(*)	(*)
2019-20	(**)	(**)			(*)	(*)
2020-21	(**)	(**)			(*)	(*)
2021-22	(**)	(**)			(*)	(*)
2022-23	(**)	(**)			(*)	(*)

List of affected Trust Funds:
Professional Regulation Trust Fund

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the low estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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)
2022-23	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)

REVENUE ESTIMATING CONFERENCE

Tax: Health Care Practitioner License Fees - DOH
Issue: Military Spouse Health Care License Fee Wavier
Bill Number(s): CS/HB 29

☐ **Entire Bill**
☒ **Partial Bill**: Section 8
Sponsor(s): Representative Ponder
Month/Year Impact Begins: July 1, 2018
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law: The Division of Medical Quality Assurance (MQA), within the Department of Health (DOH), has general regulatory authority over health care practitioners in Florida, pursuant to chapter 456, F.S. The MQA works in conjunction with 22 boards and four councils to license and regulate health care facilities within the state.

Section 456.024, F.S., provides expedited licensing and fee waivers (which includes application, license, and unlicensed activity fees) to the spouse of a person serving on active duty with the U.S. Armed Forces who holds an active license to practice a health care profession in another state or jurisdiction. However, this provision does not apply to military spouses who are dentists.

Proposed Change: Section 8 of the bill amends s. 456.024(3)(a) and (b), F.S., to expand the expedited licensure application process and to expand the application, licensure, and unlicensed activity fee waiver provisions to include the spouse of an active duty military member who holds an active license to practice dentistry in another state or jurisdiction. The amendments allow dentistry to be treated in the same manner as all other health professions for which a military spouse may pursue licensure in this state.

Section 2: Description of Data and Sources

House Staff Analysis, Commerce Committee, March 15, 2018
Correspondence with DOH staff
Florida Board of Dentistry website: http://floridasdentistry.gov/licensing/dentist/

Section 3: Methodology (Include Assumptions and Attach Details)

The number of active duty military spouses who practice dentistry and will be exempt from paying application and licensure fees cannot be determined. According to DOH, typically only a handful of active duty military spouses who are dentists take advantage of the temporary license program that currently exists. Under current law, obtaining a temporary license is the easiest way for dentists who are spouses of active military members to practice dentistry in Florida. The spouse may go the traditional route for licensure, but the dental practice act is one of the more restrictive practice acts for relocation. Therefore, based on the number of temporary licenses issued, DOH anticipates the fiscal impact of expanding the fee waivers to active duty military spouses who are dentists will be minimal.

The low estimate of insignificant negative is based on the number of temporary licenses issued to active duty military spouses who are dentists. The assumption is that number of temporary licenses issued is indicative of the number of spouses of active military members who are dentists and will be exempt from paying application and licensure fees. Currently, the number of temporary licenses issued does not exceed 10. The application and licensure fees for dentistry are $255. Assuming that the number of temporary licenses issued does not exceed ten, the maximum amount of application and licensure fees for active duty military spouses that would be waived is $2,550.

The high estimate of indeterminate negative assumes that the number of active duty military spouses who practice dentistry cannot be determined.

REVENUE ESTIMATING CONFERENCE

Tax: Health Care Practitioner License Fees - DOH
Issue: Military Spouse Health Care License Fee Wavier
Bill Number(s): CS/HB 29

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(**)	(**)			(*)	(*)
2019-20	(**)	(**)			(*)	(*)
2020-21	(**)	(**)			(*)	(*)
2021-22	(**)	(**)			(*)	(*)
2022-23	(**)	(**)			(*)	(*)

List of affected Trust Funds:
Medical Quality Assurance Trust Fund

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the low estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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)
2022-23	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees
Issue: OFR and DFS Fee Exemptions for Active Duty, Veterans and Spouses
Bill Number(s): CS/HB 29

☐ **Entire Bill**
☒ **Partial Bill**: Sections 14-25; 27-30; 36; 41 and 42
Sponsor(s): Commerce Committee, Representative Ponder and others
Month/Year Impact Begins: 7/2018
Date of Analysis: 5/3/2018

Section 1: Narrative

a. Current Law:

The bill affects several OFR and DFS licensing fees related to loan originators, cemetery and funeral services, securities dealers and insurance agents. A brief summary follows:

CS/HB 29									
Section	Statute	Agency	Description	Fee Amount					
14	494.0031	OFR	Loan originators- license fees	$ 195					
15	494.0031	OFR	Loan originators- renewal fees	$ 150					
16	497.14	DFS	Unlicensed activity Fees	$5					
17	497.141	DFS	Licensing; general application procedures	N/A					
18	497.281	DFS	Licensure of brokers of burial rights	$150					
19	497.368	DFS	Embalmers; licensure as an embalmer by examination; provisional license	1. Application fee of $50; 2. Provisional license fee of $50					
20	497.369	DFS	Embalmers; licensure as an embalmer by endorsement; licensure of a temporary embalmer	1. Application fee of $50; 2. Temporary license fee of $50					
21	497.37	DFS	Embalmers; licensure of an embalmer intern	$100					
22	497.371	DFS	Embalmers; establishment of embalmer apprentice	$50					
23	497.373	DFS	Funeral directing; licensure as a funeral director by examination; provisional license	1. Application fee of $50; 2. Provisional license fee of $50					
24	497.374	DFS	Funeral directing; licensure as a funeral director by endorsement; licensure of a temporary funeral director	1. Application fee of $50; 2. Temporary license fee of $50					
25	497.375	DFS	Funeral directing; licensure of a funeral director intern	$100					
27	497.453	DFS	Application for preneed license, procedures and criteria; renewal; reports	$500					
28	497.466	DFS	Preneed sales agents, license required; application procedures and criteria; appointment of agents	$250 - $275 depending on if use online system					
29	497.554	DFS	Monument establishment sales representatives	$50					
30	497.602	DFS	Direct disposers, license required; licensing procedures and criteria; regulation	$375					
36	517.12	OFR	Securities Dealers	$50 application; $50 Renewal					
41	626.171	DFS	Insurance Agents, Cust Rep., etc.						
42	626.732	DFS	Prelicensre Coursework	No fee/state revenue					

b. Proposed Change:

The bill provides exemptions/waivers of several OFR and DFS licensing fees for certain active duty military members, veterans and their spouses.

Section 2: Description of Data and Sources

- House of Representatives Final Bill Analysis CS/HB 29, March 15, 2018
- Office of Financial Regulation, 2018 Legislative Bill Analysis for HB 29, January 19, 2018
- Email and Phone Conversations with OFR, OIR and DFS staff

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees
Issue: OFR and DFS Fee Exemptions for Active Duty, Veterans and Spouses
Bill Number(s): CS/HB 29

Section 3: Methodology (Include Assumptions and Attach Details)
The methodology begins with the most recent actual revenues for each affected fee (FY 2016-17) (Section I of the attached). A calculation of the fee revenue per labor force member is then derived for each fee (Section II of the attached). The number of persons eligible for each fee exemption/waiver is calculated. Three sections of the bill exempt active duty military, veterans and their spouses. One section expands a current law exemption from retired military to "separated from service" (treated the same as "veterans" for purposes of this analysis. The rest of the fee exemption/waivers apply to active duty military, veteran's discharged within the last two years and their spouses. (Section III of the attached). Sections IV and V of the attached calculate the proposed high and low revenue impacts by applying the fee revenue per labor force member calculated in Section II to the appropriate eligible person number calculated in Section III. The difference between the high and low estimates is based upon the high estimate using veterans in the labor force in the calculation for eligible persons for the fees that affect all veterans (only three of the fees) and the low using *employed* veterans in the workforce for the same calculations.

For detail, see attached spreadsheet.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(2.6)	(2.6)			(2.5)	(2.5)
2019-20	(2.6)	(2.6)			(2.5)	(2.5)
2020-21	(2.7)	(2.7)			(2.5)	(2.5)
2021-22	(2.7)	(2.7)			(2.6)	(2.6)
2022-23	(2.7)	(2.7)			(2.6)	(2.6)

List of affected Trust Funds: Regulatory Trust Fund

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the low estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(0.2)	(0.2)	(2.3)	(2.3)	0.0	0.0	(2.5)	(2.5)
2019-20	(0.2)	(0.2)	(2.3)	(2.3)	0.0	0.0	(2.5)	(2.5)
2020-21	(0.2)	(0.2)	(2.3)	(2.3)	0.0	0.0	(2.5)	(2.5)
2021-22	(0.2)	(0.2)	(2.4)	(2.4)	0.0	0.0	(2.6)	(2.6)
2022-23	(0.2)	(0.2)	(2.4)	(2.4)	0.0	0.0	(2.6)	(2.6)

Fiscal Impact Analysis of CS/HB 29 - DFS and OFR Fee Exemptions for Active Duty, Veterans and Spouses

I. Revenues- DFS and OFR Fees in CS/HB 29

Section	Statute	Agency	FY 14-15	FY 15-16	FY 16-17
14	494.00312	OFR	995,670	1,065,870	1,885,455
15	494.00313	OFR	2,444,700	2,822,250	3,191,550
16	497.14	DFS	19,579	24,130	30,388
17	497.141	DFS	-	-	-
18	497.281	DFS	300	2,450	300
19	497.368	DFS	1,925	7,363	2,488
20	497.369	DFS	2,075	7,513	2,438
21	497.37	DFS	438	875	975
22	497.371	DFS	-	150	-
23	497.373	DFS	10,103	34,388	13,000
24	497.374	DFS	10,753	34,288	13,250
25	497.375	DFS	0	100	0
27	497.453	DFS	55,730	55,450	54,150
28	497.466	DFS	404,565	486,050	391,845
29	497.554	DFS	1,250	6,900	600
30	497.602	DFS	11,000	33,750	10,125
36	517.12	OFR	18,023,100	18,492,750	18,678,500
41	626.171	DFS	5,224,220	5,340,272	5,569,560
42	626.732	DFS	-	-	-

II. Calculation of Fee Revenue Per Florida Labor Force Member

Veterans Status by Employment Status for Florida's Civilian Population 18 to 64 Years (U.S. Census Bureau, American Fact Finder)

Individuals in the Labor Force - 2016

	Veterans	Nonveterans	Total
Total in the Labor Force	475,540	8,648,992	9,124,532
Employed in the Labor Force	451,487	8,131,040	8,582,527

Revenues Per FL Labor Force Member (FY 16-17 Revenue times Total in Labor Force 2016)

Section	Statute	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
14	494.00312	0.2066	0.2066	0.2066	0.2066	0.2066
15	494.00313	0.3498	0.3498	0.3498	0.3498	0.3498
16	497.14	0.0033	0.0033	0.0033	0.0033	0.0033
17	497.141	-	-	-	-	-
18	497.281	0.0000	0.0000	0.0000	0.0000	0.0000
19	497.368	0.0003	0.0003	0.0003	0.0003	0.0003
20	497.369	0.0003	0.0003	0.0003	0.0003	0.0003
21	497.37	0.0001	0.0001	0.0001	0.0001	0.0001
22	497.371	-	-	-	-	-
23	497.373	0.0014	0.0014	0.0014	0.0014	0.0014
24	497.374	0.0015	0.0015	0.0015	0.0015	0.0015
25	497.375	-	-	-	-	-
27	497.453	0.0059	0.0059	0.0059	0.0059	0.0059
28	497.466	0.0429	0.0429	0.0429	0.0429	0.0429
29	497.554	0.0001	0.0001	0.0001	0.0001	0.0001
30	497.602	0.0011	0.0011	0.0011	0.0011	0.0011
36	517.12	2.0471	2.0471	2.0471	2.0471	2.0471
41	626.171	0.6104	0.6104	0.6104	0.6104	0.6104
42	626.732	-	-	-	-	-

	A	B	C	D	E	F	G
1	**Fiscal Impact Analysis of CS/HB 29 - DFS and OFR Fee Exemptions for Active Duty, Veterans and Spouses**						
2							
60	**III. Calculation of Number of Florida Persons Eligible for New Fee Exemptions**						
61							
62	**Florida Population (July 2017 Florida Demographic Estimating Conference)**						
63	**State FY**	**3rd Q**	**4th Q**	**1st Q**	**2nd Q**	**Average**	
64	**2015-16**	19,939,600	20,023,400	20,107,000	20,189,800	20,064,950	
65	**2016-17**	20,271,600	20,352,600	20,433,400	20,514,200	20,392,950	
66	**2017-18**	20,595,200	20,676,300	20,757,400	20,838,200	20,716,775	
67	**2018-19**	20,918,900	20,999,300	21,079,500	21,159,500	21,039,300	
68	**2019-20**	21,239,300	21,318,800	21,398,100	21,477,300	21,358,375	
69	**2020-21**	21,556,100	21,634,700	21,713,000	21,790,900	21,673,675	
70	**2021-22**	21,868,400	21,945,500	22,022,300	22,098,700	21,983,725	
71	**2022-23**	22,174,800	22,250,500	22,325,700	22,400,400	22,287,850	
72							
73	**Total # of FL Veterans in the Labor Force in 2016**					475,540	
74	**# of Employed FL Veterans in the Labor Force in 2016**					451,487	
75							
76	**Marital Status of US Veterans in 2015**			**Total #**	**% Married**	**# Married**	
77	**Men Veterans**			17,339,174	64.7%	11,218,446	
78	**Women Veterans**			1,592,221	49.4%	786,557	
79	**Total Veterans**			18,931,395	63.4%	12,005,003	
80							
81	**# of FL Active Duty Military as of 9/30/2017**				55,862		
82	**FL's 2017 Population (CY Average)**				20,554,775		
83	**% of FL's 2017 Population Who Are Active Duty Military**				0.3%		
84							
85	**% of Active Duty US Military Who Are Married in 2015**				54.3%		
86							
87							
88	**# of Eligible FL Persons - Basis for the High Estimate (Sections 14, 36 and 41)**						
89	**State FY**	**Total Veterans in the Labor Force**	**Spouses of Such Veterans**	**Active Duty Military**	**Spouses of Active Duty Military**	**Total Number of Eligible Persons**	
90	**2018-19**	486,750	308,663	57,179	31,048	883,640	
91	**2019-20**	494,131	313,345	58,046	31,519	897,041	
92	**2020-21**	501,426	317,970	58,903	31,984	910,283	
93	**2021-22**	508,599	322,519	59,745	32,442	923,305	
94	**2022-23**	515,635	326,981	60,572	32,891	936,078	
95							
96	**# of Eligible FL Persons - Basis for the Low Estimate (Sections 14, 36 and 41)**						
97	**State FY**	**Employed Veterans in the Labor Force**	**Spouses of Such Veterans**	**Active Duty Military**	**Spouses of Active Duty Military**	**Total Number of Eligible Persons**	
98	**2018-19**	462,130	293,051	57,179	31,048	843,408	
99	**2019-20**	469,138	297,495	58,046	31,519	856,199	
100	**2020-21**	476,064	301,887	58,903	31,984	868,838	
101	**2021-22**	482,874	306,206	59,745	32,442	881,267	
102	**2022-23**	489,554	310,442	60,572	32,891	893,459	

	A	B	C	D	E	F	G
1	**Fiscal Impact Analysis of CS/HB 29 - DFS and OFR Fee Exemptions for Active Duty, Veterans and Spouses**						
2							
103							
104	**# of Eligible FL Persons - Basis for the High and Low Estimate (All other Sections of the Bill)**						
105	**Florida Veterans Who Served during the most recent service period tracked by the USDVA (i.e., from the Gulf War era through the current era, the Post-9/11 era).**						
106							
107	**2016**	166,804					
108	**2017**	177,494	10,690				
109	**2018**	187,498	10,004				
110			20,694	**New Veterans over last two years**			
111							
112	**State FY**	**Veterans Discharged last 2 Years**	**Spouses of Such Veterans**	**Active Duty Military**	**Spouses of Active Duty Military**	**Total Number of Eligible Persons**	
113	**2018-19**	20,694	11,237	57,179	31,048	120,158	
114	**2019-20**	21,013	11,410	58,046	31,519	121,987	
115	**2020-21**	21,328	11,581	58,903	31,984	123,796	
116	**2021-22**	21,637	11,749	59,745	32,442	125,573	
117	**2022-23**	21,938	11,912	60,572	32,891	127,313	
118							
119	Population Growth Rate From December 5, 2017 Demographic Estimating Conference						
120	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23		
121	0.0158	0.0154	0.015	0.0145	0.0139		
122							
123	1.	Sections 14 and 36 provide exemptions for active duty, veterans and their spouses.					
124	2.	Sections 15-30 provide exemptions for active duty and veterans within 2 years of discharge date and their spouses.					
125	3.	Section 41 expands a current exemption from retired military to "separated from service."					
126		Data from FY 15-16 and 16-17 show less than $1,000/yr. for amounts exempted under current law (for retirees).					
127							
128	**IV. Calculation of High Revenue Impact Per Section of the Bill**						
129							
130	Section	Statute	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
131	14	494.00312	182,592	185,361	188,097	190,788	193,427
132	15	494.00313	42,028	42,668	43,301	43,923	44,531
133	16	497.14	400	406	412	418	424
134	17	497.141	-	-	-	-	-
135	18	497.281	4	4	4	4	4
136	19	497.368	33	33	34	34	35
137	20	497.369	32	33	33	34	34
138	21	497.37	13	13	13	13	14
139	22	497.371	-	-	-	-	-
140	23	497.373	171	174	176	179	181
141	24	497.374	174	177	180	182	185
142	25	497.375	-	-	-	-	-
143	27	497.453	713	724	735	745	756
144	28	497.466	5,160	5,239	5,316	5,393	5,467
145	29	497.554	8	8	8	8	8
146	30	497.602	133	135	137	139	141
147	36	517.12	1,808,868	1,836,300	1,863,408	1,890,065	1,916,212
148	41	626.171	539,369	547,548	555,632	563,580	571,377
149	42	626.732	-	-	-	-	-
150			2,579,698	2,618,824	2,657,487	2,695,506	2,732,797
151							
152	1.	Sections 14 and 36 provide exemptions for active duty, veterans and their spouses.					
153	2.	Sections 15-30 provide exemptions for active duty and veterans within 2 years of discharge date and their spouses.					
154	3.	Section 41 expands a current exemption from retired military to "separated from service."					
155		Data from FY 15-16 and 16-17 show less than $1,000/yr. for amounts exempted under current law (for retirees).					

	A	B	C	D	E	F	G
1	**Fiscal Impact Analysis of CS/HB 29 - DFS and OFR Fee Exemptions for Active Duty, Veterans and Spouses**						
2							
156							
157	**V. Calculation of Low Revenue Impact Per Section of the Bill**						
158							
159	Section	Statute	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
160	14	494.00312	174,278	176,921	179,533	182,101	184,621
161	15	494.00313	42,028	42,668	43,301	43,923	44,531
162	16	497.14	400	406	412	418	424
163	17	497.141	-	-	-	-	-
164	18	497.281	4	4	4	4	4
165	19	497.368	33	33	34	34	35
166	20	497.369	32	33	33	34	34
167	21	497.37	13	13	13	13	14
168	22	497.371	-	-	-	-	-
169	23	497.373	171	174	176	179	181
170	24	497.374	174	177	180	182	185
171	25	497.375	-	-	-	-	-
172	27	497.453	713	724	735	745	756
173	28	497.466	5,160	5,239	5,316	5,393	5,467
174	29	497.554	8	8	8	8	8
175	30	497.602	133	135	137	139	141
176	36	517.12	1,726,509	1,752,693	1,778,567	1,804,010	1,828,967
177	41	626.171	514,811	522,618	530,334	537,920	545,362
178	42	626.732	-	-	-	-	-
179			2,464,469	$ 2,501,847	2,538,784	2,575,104	2,610,730
180							
181	1.	Sections 14 and 36 provide exemptions for active duty, veterans and their spouses.					
182	2.	Sections 15-30 provide exemptions for active duty and veterans within 2 years of discharge date and their spouses.					
183	3.	Section 41 expands a current exemption from retired military to "separated from service."					
184		Data from FY 15-16 and 16-17 show less than $1,000/yr. for amounts exempted under current law (for retirees).					
185							
186	**VI. Proposed Fiscal Impact (Millions $)**						
187		**High**		**Middle**		**Low**	
188	**State FY**	**Cash**	**Recurring**	**Cash**	**Recurring**	**Cash**	**Recurring**
189	**2018-19**	**($2.6)**	**($2.6)**	**-**	**-**	**($2.5)**	**($2.5)**
190	**2019-20**	**($2.6)**	**($2.6)**	**-**	**-**	**($2.5)**	**($2.5)**
191	**2020-21**	**($2.7)**	**($2.7)**	**-**	**-**	**($2.5)**	**($2.5)**
192	**2021-22**	**($2.7)**	**($2.7)**	**-**	**-**	**($2.6)**	**($2.6)**
193	**2022-23**	**($2.7)**	**($2.7)**	**-**	**-**	**($2.6)**	**($2.6)**

REVENUE ESTIMATING CONFERENCE

Tax: Insurer's Registration Fees
Issue: Exchange of Business Appointments
Bill Number(s): CS/CS/CS/HB1073, 1st Eng.

☐ **Entire Bill**
☑ **Partial Bill**: Section 13
Sponsor(s): N/A
Month/Year Impact Begins: July 1, 2018
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law: Independent insurance agents are generally "appointed" by the insurance companies for which they actively sell policies. The appointment fee is $60 every two years. *See* s. 624.501(6)(a), F.S.

There is an exception to the appointment requirement for agents that intermittently sell policies for insurance companies with which the agent does not have an ongoing relationship. If the agent writes more than 24 policies per calendar year, the company must register the agent and pay an annual insurer's registration fee of $30. *See* s. 624.501(19)(e), F.S. For agents that write 24 policies or fewer per year for an insurance company, the company is not required to pay the $60 biennial appointment fee or the $30 annual insurer's registration fee. *See* s. 624.501(19)(e), F.S.

b. Proposed Change: The law amends s. 624.501(19)(e), F.S., to reduce the number of policies that an agent can write before an insurer's registration is required from 24 to 4. The law makes conforming changes to other sections of the Florida Statutes. *See* ss. 29, 30, and 32 of the bill.

Section 2: Description of Data and Sources
Department of Financial Services, Office of Insurance Regulation Data

Section 3: Methodology (Include Assumptions and Attach Details)
The most recent three years of insurance registration fee information was obtained from the Department of Financial Services. The bill only affects agents who wrote at least 4 but less than 24 policies for an insurance company. No data is available for this population.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			*	*		
2019-20			*	*		
2020-21			*	*		
2021-22			*	*		
2022-23			*	*		

List of affected Trust Funds:
Insurance Regulatory Trust Fund

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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
2022-23	Insignificant	Insignificant	Insignificant	Insignificant	0.0	0.0	Insignificant	Insignificant

Insurer's Registration Fees			
Year	**Fee**	**Registrations**	**Revenue**
17/18 *	$30	3,241	$97,230
16/17	$30	2,584	$77,520
15/16	$30	2,358	$70,740
14/15	$30	1,962	$58,860
*** Data Through 4/26/18, projected through year end**			

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees
Issue: Liquefied Petroleum (LP) Gas Licenses
Bill Number(s): CS/CS/SB 740, sections 19-24

☐ **Entire Bill**
☒ **Partial Bill**:
Sponsor(s): Sen. Stargel
Month/Year Impact Begins: July 1, 2018
Date of Analysis: April 18, 2019

Section 1: Narrative

a. Current Law: Currently there is a two-tiered structure for initial and renewal Liquefied Petroleum (LP) Gas licenses and there is a partial-year fee offset for applicants whose original license was issued within the last six months. These offsets are limited to companies applying for original licenses and do not apply to failures to renew licenses. There is also a $200 site plan review fee for any installation of a bulk storage location for LP gas.

b. Proposed Change: The bill reduces the number of LP gas license categories and changes the amounts of the fees for some categories. It also replaces the two-tiered LP gas fee structure (one fee level for applications and another for renewals) with a fee structure that charges the same yearly amount for initial applications and renewals. It eliminates the $200 site plan review fee, and makes various other changes to LP gas regulation.

Section 2: Description of Data and Sources

Based on DACS data for FY 2012-2013 through 2016-2017, the new fee schedule would have resulted in slightly higher revenue in all but one year. (In FY 2015-2016, loss of site plan review revenue would have more than offset the higher fee revenue.)

Section 3: Methodology (Include Assumptions and Attach Details)

FY	Fee Collected	New Fees	Difference
2012-2013	$1,739,765.00	$1,761,910.00	$22,145.00
2013-2014	$1,594,165.00	$1,637,330.00	$43,165.00
2014-2015	$1,645,705.00	$1,667,735.00	$22,030.00
2015-2016	$1,816,825.00	$1,813,605.00	-$3,220.00
2016-2017	$1,788,740.00	$1,831,745.00	$43,005.00

Total	$8,585,200.00	$8,712,325.00	$127,125.00
Average	$1,717,040.00	$1,742,465.00	$25,425.00

See attached detailed analysis.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			*	*		
2019-20			*	*		
2020-21			*	*		
2021-22			*	*		
2022-23			*	*		

List of affected Trust Funds: General Inspection TF, General Revenue Fund

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees
Issue: Liquefied Petroleum (LP) Gas Licenses
Bill Number(s): CS/CS/SB 740, sections 19-24

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	*	*	*	*	0.0	0.0	*	*
2019-20	*	*	*	*	0.0	0.0	*	*
2020-21	*	*	*	*	0.0	0.0	*	*
2021-22	*	*	*	*	0.0	0.0	*	*
2022-23	*	*	*	*	0.0	0.0	*	*

LP Gas Fees ($)

FY	Site Plan Approval Fees			Other Fees			Net Impact
	Current law	CS/CS/SB 740	Difference	Current law	CS/CS/SB 740	Difference	
2012-2013	24,200.00	-	(24,200.00)	1,715,565.00	1,761,910.00	46,345.00	22,145.00
2013-2014	17,600.00	-	(17,600.00)	1,576,565.00	1,637,330.00	60,765.00	43,165.00
2014-2015	19,600.00	-	(19,600.00)	1,626,105.00	1,667,735.00	41,630.00	22,030.00
2015-2016	35,400.00	-	(35,400.00)	1,781,425.00	1,813,605.00	32,180.00	(3,220.00)
2016-2017	17,200.00	-	(17,200.00)	1,771,540.00	1,831,745.00	60,205.00	43,005.00
					5-year average		25,425.00

REVENUE ESTIMATING CONFERENCE

Tax: Insurance Licensing Fees
Issue: Managing General Agent Licensing Elimination
Bill Number(s): CS/CS/CS/HB1073, 1st Eng.

☐ **Entire Bill**
☑ **Partial Bill**: Sections 16-17
Sponsor(s): N/A
Month/Year Impact Begins: July 1, 2018
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law: Managing general agents of insurance companies are subject to an annual managing general agent license fee of $55. *See* s. 624.501(6) and (15), F.S.

b. Proposed Change: The managing general agent license is repealed.

Section 2: Description of Data and Sources
Department of Financial Services, Office of Insurance Regulation Data

Section 3: Methodology (Include Assumptions and Attach Details)
The most recent three years of managing general agent license fee receipts were obtained from the Department of Financial Services. The DFS also projected FY 17-18 receipts based on current numbers of managing general agents.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			(*)	(*)		
2019-20			(*)	(*)		
2020-21			(*)	(*)		
2021-22			(*)	(*)		
2022-23			(*)	(*)		

List of affected Trust Funds:
Insurance Regulatory Trust Fund

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2019-20	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2020-21	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2021-22	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2022-23	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)

REVENUE ESTIMATING CONFERENCE

Tax: Other taxes and fees
Issue: Registration Fees/Pharmacy Benefit Managers
Bill Number(s): CS/CS/HB 351

☐ **Entire Bill**
☒ **Partial Bill**: Section 3
Sponsor(s): Santiago
Month/Year Impact Begins: January 1, 2019
Date of Analysis: 4/25/2018

Section 1: Narrative

a. Current Law:
Health insurers increasingly rely on pharmacy benefit managers to provide a range of specified services related to the acquisition and distribution of prescription drugs. Pharmacy benefit managers negotiate with pharmaceutical manufacturers in an effort to acquire prescription drugs at the lowest possible price. They also negotiate with pharmacies to develop reliable distribution networks for those drugs. Pharmacy benefit managers are currently not licensed or regulated by the Office of Insurance Regulation.

b. Proposed Change:
Section 3 creates s. 624.490 F.S. to define pharmacy benefit managers and establish a new registration program for them. A pharmacy benefit manager is defined as "a person or entity doing business in this state which contracts to administer prescription drug benefits on behalf of a health insurer or a health maintenance organization to residents of this state." Effective January 1, 2019, pharmacy benefit managers must register with the Office of Insurance Regulation by submitting a completed application form, a copy of the registrant's corporate charter, articles of incorporation, or other charter document and a nonrefundable fee. Specifically, pharmacy benefit managers would be required to submit identifying information on the organization itself and each officer and director within the organization. In addition, the pharmacy benefit managers seeking registration must report any changes in this information to OIR within 60 days of changes having occurred. The bill sets the term of registration at two years. The Financial Services commission shall adopt by rule an initial registration fee not to exceed $500 and a registration renewal fee not to exceed $500.

Section 2: Description of Data and Sources
Office of Insurance Regulation Legislative Bill Analysis
Deputy Coordinator Michael C. Milnes, Executive Office of the Governor-email correspondence

Section 3: Methodology
The Office of Insurance Regulation believes there is somewhere between 8-40 pharmacy benefit managers in the state of Florida. It is unknown how many will register with OIR. The office is currently drafting a rule regarding section 3 of HB 351 and will be bringing it before the Financial Services Commission to get approval for publication. Once a hearing on the rule has occurred, the office will come back to the commission to get final approval of the rule. Therefore, at this time, the registration fee amount is unknown but regardless, the anticipated impact is insignificant.

Section 4: Proposed Fiscal Impact

Section 6

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	Insignificant	Insignificant				
2019-20	Insignificant	Insignificant				
2020-21	Insignificant	Insignificant				
2021-22	Insignificant	Insignificant				
2022-23	Insignificant	Insignificant				

List of affected Trust Funds:
Insurance Regulatory Trust Fund

REVENUE ESTIMATING CONFERENCE

Tax: Other taxes and fees
Issue: Registration Fees/Pharmacy Benefit Managers
Bill Number(s): CS/CS/HB 351

Section 5: Consensus Estimate (Adopted 05/03/2018): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	*	*	*	*	0.0	0.0	*	*
2019-20	*	*	*	*	0.0	0.0	*	*
2020-21	*	*	*	*	0.0	0.0	*	*
2021-22	*	*	*	*	0.0	0.0	*	*
2022-23	*	*	*	*	0.0	0.0	*	*

REVENUE ESTIMATING CONFERENCE

Tax: Certification Fees
Issue: Waiver of Certification Fees for Active Duty Military Members and Spouses
Bill Number(s): CS/HB 29

☐ **Entire Bill**
☒ **Partial Bill**: Section 54
Sponsor(s): Representative Ponder
Month/Year Impact Begins: July 1, 2018
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law: Under current law, the State Board of Education (SBE) is responsible for establishing the requirements and adopting rules to obtain certification as an educator in Florida. Section 1012.59, F.S., requires the SBE, by rule, to establish fees for applications, examinations, certification, certification renewal, late renewal, record making, and recordkeeping.

b. Proposed Change: Section 54 creates s. 1012.59(3), F.S., to require SBE to waive the initial general knowledge, professional education, and subject area examination fees and certification fees for the following individuals:

- A member of the United States Armed Forces or a reserve component thereof who is serving or has served on active duty or the spouse of such a member.
- The surviving spouse of a member of the United States Armed Forces or a reserve component thereof who was serving on active duty at the time of death.
- An honorably discharged veteran of the United States Armed Forces or a veteran of a reserve component thereof who served on active duty and the spouse or surviving spouse of such a veteran.

Section 2: Description of Data and Sources

House Staff Analysis, Commerce Committee, March 15, 2018
Correspondence with DOE staff
Renewal of a Florida Professional Certificate Requirements for Applications:
http://www.fldoe.org/core/fileparse.php/3/urlt/bec2014-excerpt.pdf

Section 3: Methodology (Include Assumptions and Attach Details)

Currently, the Department of Education (DOE) does not collect information regarding a person's military status or their spouse's military status during test registration. The agency also does not track the number of active duty military members, veterans, and their spouses who pay certification fees. As a result, the agency is unable to determine the fiscal impact of waiving the examination and certification fees or estimating the number of active duty military members, veterans, and their spouses who will qualify for the fee waivers.

According to DOE, in 2017 there were 630 teacher certification tests administered worldwide on military bases. However, active duty military members, veterans, and their spouses are not restricted to taking their certification exams on military bases. The tests may be taken at a Pearson Test Center or at a Florida college or university. The total cost of the exam is $480 ($130 for General Knowledge test, $150 for Professional Education Test, and $200 for the Subject Area Test).

Assuming the number of teacher certification exams administered on military bases is denotive of the number of active duty military members, veterans, and their spouses who will qualify for the certification and exam fee waivers, the amount of fees that would be waived is $302,400. This estimate was calculated by multiplying the 630 certification test administered on military bases by the total cost of the exam ($480). Based on this estimate, the fiscal impact of section 54 of this bill is indeterminate negative.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			(**)	(**)		
2019-20			(**)	(**)		
2020-21			(**)	(**)		
2021-22			(**)	(**)		
2022-23			(**)	(**)		

REVENUE ESTIMATING CONFERENCE

Tax: Certification Fees
Issue: Waiver of Certification Fees for Active Duty Military Members and Spouses
Bill Number(s): CS/HB 29

List of affected Trust Funds:
Educational Certification and Service Trust Fund
Teacher Certification Examination Trust Fund

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(**)	(**)	(**)	(**)	0.0	0.0	(**)	(**)
2019-20	(**)	(**)	(**)	(**)	0.0	0.0	(**)	(**)
2020-21	(**)	(**)	(**)	(**)	0.0	0.0	(**)	(**)
2021-22	(**)	(**)	(**)	(**)	0.0	0.0	(**)	(**)
2022-23	(**)	(**)	(**)	(**)	0.0	0.0	(**)	(**)

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: School Sales Tax Holiday, 3 Days, $60 Clothing/$15 Supplies
Bill Number(s): CS/HB 7087 (Ch. 2018-118, L.O.F.)

☐ **Entire Bill**
☒ **Partial Bill**: Section 54
Sponsor(s): Appropriations Committee, Ways & Means Committee, Representative Renner
Month/Year Impact Begins: Section 54 of the bill became effective when it was signed into law on March 23, 2018. The sales tax holiday will affect August 2018 activity and, subsequently, September collections.
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law:
Under current law in Ch. 212, F.S., clothing, school supplies, and computers and related accessories are subject to the 6% Sales and Use Tax.

b. Proposed Change:
Clothing: The legislation exempts sales of "clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags" from the Sales and Use Tax for a three-day period beginning on Friday, August 3, and ending on Sunday, August 5, 2018, as long as the sales price of the item does not exceed $60. Clothing is defined as "any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs," and including all footwear except for "skis, swim fins, roller blades, and skates."

School Supplies: During this same period, sales of school supplies having a sales price of $15 or less per item are exempt from the Sales and Use Tax. School supplies are defined as "pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, protractors, compasses, and calculators."

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

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

Section 2: Description of Data and Sources

- Clothing and Shoes expenditures forecast, January 2018 National Economic Estimating Conference.
- U.S. Population (total and 65+), 3rd Quarter estimates, January 2018 National Economic Estimating Conference.
- Florida Population (total and 65+), 3rd Quarter estimates, December 2017 Demographic Estimating Conference.
- Estimates of Florida public school enrollment, February 2018 K-12 Enrollment Estimating Conference.
- Estimates of Florida private school enrollment, Private School Annual Report 2016-2017 (Florida Department of Education). Available at http://www.fldoe.org/schools/school-choice/private-schools/annual-reports.stml. Last accessed 11/27/2017.
- Estimates of Florida public and private college/university fall enrollment, Integrated Postsecondary Education Data System (National Center for Education Statistics). Available at www.nces.ed.gov/ipeds. Estimates include Florida College System institutions, State Universities, career centers, and private institutions eligible to participate in the FRAG or ABLE tuition assistance programs. Last accessed 11/21/2017.

Section 3: Methodology (Include Assumptions and Attach Details)

Clothing/Shoes/Backpacks: Florida expenditures for clothing and shoes are derived from total national expenditures for clothing and shoes using Florida population (adjusted for ages 65+), and adjusted for an assumed percentage of non-taxed mail order items. The total Florida expenditures are converted to a 10-day amount, with assumptions made for the percentage of expenditures that would be under the $60 limit (High = 71%; Middle = 66%; Low = 61%; Adopted = 71%). The middle factor of 66% is derived from prior REC impacts for a $50 limit and a $75 limit and was the percentage adopted by the REC for the 2017 holiday. The high and low estimates include plus or minus 5 percentage points. Each of the assumed percentages is decreased by 2.5 percentage points to reflect the dealer opt out provision. For backpacks, assumptions are made for the percentage of students who would purchase a backpack (High = 30%; Middle = 20%; Low = 10%; Adopted = 20%), and each backpack is

assumed to cost $25. These percentages are decreased by 2.5 percentage points to reflect the dealer opt out provision. Using the base 10-day matrix (which is derived from a matrix developed to estimate the impact for a prior hurricane sales tax holiday) to spread expenditures levels by each day of the forecast period, the level of spending for a 3-day weekend is derived (=62.4% of the 10-day total). The 62.4% factor is applied to the sales tax portion of ten days of spending to estimate the impact for the 3-day holiday.

School Supplies: For school supplies, an amount of expenditure is assumed per student, by grade level, for ten days, which is multiplied by the estimated number of students enrolled in public or private elementary and secondary schools, Florida Colleges, State Universities, public technical colleges/career centers, and private colleges/universities. The estimated total expenditure by students is increased by a factor of 25% for business spending. An assumption is made for the percentage of expenditures that would be under the $15 limit (High = 85%; Middle = 75%; Low = 65%; Adopted = 75%). Each of these percentages is decreased by 2.5 percentage points to reflect the dealer opt out provision. The 62.4% factor is applied to the sales tax portion of ten days of spending to estimate the impact for the 3-day holiday.

Section 4: Proposed Fiscal Impact: The impact is nonrecurring for FY 2018-19 only.

2018-19	High		Middle		Low		Adopted	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
Clothing/Shoes/Backpacks	(24.8 M)		(22.7 M)		(20.5 M)		(24.4 M)	
School Supplies	(5.5 M)		(5.0 M)		(4.5 M)		(5.0 M)	
Total	**(30.3 M)**		**(27.7 M)**		**(25.0 M)**		**(29.4 M)**	

List of affected Trust Funds: Sales and Use Tax Grouping

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the "adopted" forecast which is consistent with what the Conference adopted at the 12/08/2017 Conference (where the REC adopted the middle estimate except for the estimate of exempted clothing, in which the Conference chose the high estimate).

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(26.0)	0.0	(Insignificant)	0.0	(0.9)	0.0	(2.5)	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(3.3)	0.0	(6.7)	0.0	(32.7)	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0

CS/HB 7087 (Ch. 2018-18, L.O.F.)
Sales Tax Holiday - Clothing, School Supplies

3 Days, August 3-5, 2018

(NONRECURRING)

		2018-19			
	Expenditure Type	**ADOPTED**	**HIGH**	**MIDDLE**	**LOW**
1	Clothing & Shoes - $60 or Less	$ (24.4)	$ (24.8)	$ (22.7)	$ (20.5)
2	School Supplies - $15 or Less	$ (5.0)	$ (5.5)	$ (5.0)	$ (4.5)
3	**Total Impact**	**$ (29.4)**	**$ (30.3)**	**$ (27.7)**	**$ (25.0)**

**Estimates in millions of dollars*

CS/HB 7087 (Ch. 2018-18, L.O.F.) **3 Days**
SALES TAX HOLIDAY - CLOTHING **$60 Limit**

	2018-19	Adopted	High	Middle	Low
1	National Personal Expenditure on Clothing and Shoes	409,444.0	409,444.0	409,444.0	409,444.0
2	Florida Share based on Population Forecast	26,171.9	26,171.9	26,171.9	26,171.9
3	Florida Expenditures on Apparel & Shoes (adjusted for 65+)	24,989.9	24,989.9	24,989.9	24,989.9
4	Est. Florida-based Sales of Apparel & Shoes (10% mail order adj.)	22,490.9	22,490.9	22,490.9	22,490.9
5	Sales Tax at 6%	1,349.5	1,349.5	1,349.5	1,349.5
6	Exempted Amount (68.5% - 68.5% - 63.5% - 58.5%)	924.4	924.4	856.9	789.4
	Assumption (=71% - 71% - 66% - 61% minus 2.5% opt out)	0.6850	0.6850	0.6350	0.5850
7	Preliminary 10-day Fiscal Impact in Florida	(25.3)	(25.3)	(23.5)	(21.6)
8	Seasonal Factor set to **1 (no seasonal factor)**	1.0	1.0	1.0	1.0
9	Behavioral Factor based on New York History and Florida Experience	1.5	1.5	1.5	1.5
10	Adjusted 10-day Fiscal Impact in Florida	(38.0)	(38.0)	(35.2)	(32.4)
11	Backpacks (17.5% - 27.5% - 17.5% - 7.5% x Number of Students x $25/backpack))	(1.1)	(1.8)	(1.1)	(0.5)
12	**Total Impact 3 Day (62.4% Adjustment)**	**($24.4)**	**($24.8)**	**($22.7)**	**($20.5)**

CS/HB 7087 (Ch. 2018-18, L.O.F.) **3 Days**

SALES TAX HOLIDAY - SCHOOL SUPPLIES **$15 Limit**

2018-19

Grade Level	Expenditures per Student	Number of Students	Total Expenditures
PreK	20.00	70,790	1.4
KG	20.00	232,911	4.7
1	20.00	236,664	4.7
2	20.00	239,234	4.8
3	25.00	251,502	6.3
4	27.00	247,872	6.7
5	27.00	251,888	6.8
6	32.00	248,955	8.0
7	32.00	251,758	8.1
8	32.00	243,668	7.8
9	35.00	250,611	8.8
10	35.00	242,926	8.5
11	35.00	231,210	8.1
12	35.00	229,351	8.0
Total PK-12		3,229,340	92.6
Total HigherEd	36.00	1,033,521	37.2
Total All Students		4,262,861	129.8

Advantage Buying by Business, General Public
25% Factor + 10% for Expanded List 45.4

	High	Middle	Low
Total Sales Tax for 10 Days ({82.5% - 72.5% - 62.5%} x 95.9%)	(8.8)	(8.0)	(7.3)
Total Sales Tax for 10 Days	(8.8)	(8.0)	(7.3)
Total Impact 3 Day (62.4% Adjustment)	**($5.5)**	**($5.0)**	**($4.5)**

Back-to-School Daily Factors - based on Hurricane Sales Tax Holiday Analysis

Assume:
Depending upon what SET OF DAYS are included, the most impact will come from the weekend.
As long as an ENTIRE WEEKEND is included, the most impact will occur on Friday, Saturday and Sunday.

Weekdays add less to the impact.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Calibrate to	Calibrate to
Example:	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	12-day holiday	10-day holiday
14-Day Holiday	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	1.0%	102.0%	105.2%
13-Day Holiday	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	X	101.0%	104.1%
12-Day Holiday	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	X	X	100.0%	103.1%
11-Day Holiday	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	X	X	X	99.0%	102.1%
10-Day Holiday	X	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	X	X	X	97.0%	100.0%
9-Day Holiday	X	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	X	X	X	X	87.0%	89.7%
8-Day Holiday	X	X	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	X	X	X	X	81.5%	84.0%
7-Day Holiday	X	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	X	X	X	X	X	X	64.5%	66.5%
6-Day Holiday	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	X	X	X	X	X	X	X	X	64.5%	66.5%
5-Day Holiday	X	5.5%	35.0%	20.0%	1.0%	1.0%	X	X	X	X	X	X	X	X	62.5%	64.4%
4-Day Holiday	2.0%	5.5%	35.0%	20.0%	X	X	X	X	X	X	X	X	X	X	62.5%	64.4%
3-Day Holiday	X	5.5%	35.0%	20.0%	X	X	X	X	X	X	X	X	X	X	60.5%	62.4%
2-Day Holiday	X	X	35.0%	20.0%	X	X	X	X	X	X	X	X	X	X	55.0%	56.7%
1-Day Holiday	X	X	35.0%	X	X	X	X	X	X	X	X	X	X	X	35.0%	36.1%

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: 0.1% rate reduction for Commercial Rent
Bill Number(s): CS/SB 7087 Enrolled

☒ **Entire Bill**
☐ **Partial Bill**: Section 33
Sponsor(s): Rep. Renner
Month/Year Impact Begins: February 2019
Date of Analysis: 5/1/2018

Section 1: Narrative

a. Current Law: Section 212.031 Provides for a tax levied in an amount equal to 5.8% of and on the total rent or license fee charged for the exercise of the taxable privilege of engaging in the business of renting, leasing, letting, or granting a license for the use of any real property unless the property is one of 13 specifically identified types of property.

b. Proposed Change: Reduces the tax levied on the taxable privilege of engaging in the business of renting, leasing, letting, or granting a license for the use of any real property from 5.8% to 5.7% effective January 1, 2019

Section 2: Description of Data and Sources

DOR Sales Tape for 2013, 2014, 2015 and 2016 Calendar Years
DR-15 Line 3.C. (Taxable Commercial Rent) or 4.C. (Tax on Commercial Rent).
DR-15EZ line 3 (Total Taxable Sales) and line 4 (Total Tax Collected)

Instructions for DR-15EZ read in part: "If you only report tax collected for the lease or rental of commercial property, you may file a DR-15EZ return."
Business Investment Growth Rates from February 2018 General Revenue Estimating Conference
Nonresidential Property Growth Rates from January 2018 Ad Valorem Assessment Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)

For 2013, 2014, 2015, and 2016, those dealers who either were identified as Kind Code 82 – Lease or Rental of Real Property or as having positive amounts inform DR15 line 3.C. (Taxable Commercial Rent) or 4.C. (Tax on Commercial Rent). Those dealers that indicated Kind Code 82 were further broken into 5 groups:
KindCode 82 - Form DR15 With line 4C > 0
KindCode 82 - Form DR15 with line 4C = 0 multiplied by 50% as directed by REC
Kindcode 82 - Form DR15EZ
Kind Code 82 - No form ID with line 4C > 0
Kind Code 82 - No form ID with line 4C = 0

For 2014 and 2015 the data file contained form information for all sales tax dealers. As a result, the data was broken into three groups:
KindCode 82 - Form DR15 With line 4C > 0
KindCode 82 - Form DR15 with line 4C = 0 multiplied by 50% as directed by REC
Kindcode 82 - Form DR15EZ

Additionally, the amount of taxable commercial rent reported on Form DR-15 line 3c for all sales tax dealers not in kind code 82 was identified for 2013, 2014, 2015 and 2016.

For those dealers that were Kind Code 82 and filed using form DR-15, taxable sales amounts for commercial rent were used to calculate the state 6% sales tax on commercial rent where the dealer had reported some amount on line 3.C. For those dealers in Kindcode 82 that either filed form DR-15EZ or filed DR-15 but did not report any tax on line 4.C., line 3 (Taxable Sales/Purchases) or line 3.A. (Taxable Sales) multiplied by the state 6% rate to calculate the state 6% sales tax collected on commercial rent.
For those dealers that were not in Kindcode 82 the amount reported on line 3.C. was multiplied by the state 6% rate to calculate the sales tax on commercial rent. **Note – the rate of 6% was used in this part of the analysis as the historic data was all taxed at 6%**

For the high estimate, nonresidential real property growth rates from the January 2018 Ad Valorem Assessments Estimating Conference were used to grow the 2016 values into the forecast period. For the middle estimate, the business investment growth

rate for the February 2018 General Revenue Estimating Conference were used. For the low estimate, the observed growth rate from 2013 to 2014 and 2015 to 2016 of 3.89% was used for all years in the forecast period.

Calendar year amounts were converted to fiscal year amounts. The amount of tax that would have been generated were the tax rate 5.8% was calculated and converted to a fiscal year basis. The difference between the revenues generated at the 5.8% rate and those generated at the proposed 5.7% rate was calculated to determine the impact. As the effective date is January 1, 2019, the 2018-19 impact is assumed to be 5/12 of the annualized 2018-19 amount.
For the high methodology, the data from the DOR 2015 Sales file was not adjusted. For the middle and low estimates, the amounts from the DOR sales file were adjusted.

The reason for the adjustment is that in the processing of the returns, certain amounts reported on the return are recast in an effort to better characterize the data. For dealers in kind code 82 – Lease or Rental of Commercial Real Property that file the DR-15, if they file amounts only on one line and that line is not the commercial rent line, the department recast that return to show the tax remitted as being on the commercial rent line. This is referred to as "As Computed "data. Data that is in the form that was filed by the taxpayer is referred to as "As Filed" data. In order to evaluate the impact of this processing issue, a file consisting of both "As Filed" data and "As Computed" data was created on a monthly basis for Calendar year 2015. This file was analyzed to identify those entities that had reported taxable sales on a single line other than the commercial rent line "as filed" and that had reported sales on the commercial rent line "As Computed".

Once those amounts that had been recast were identified, they were further examined. In order to evaluate these recast amounts, the department was directed to conduct an analysis of those entities that have a primary kind code of 82 but that have additional kind codes. A data set of those entities with multiple kind codes where 82 was the primary Kindcode was generated. This dataset was merged with the dataset of monthly remittances that was used to identify the recast data. Of 57,102 entities with primary Kindcode 82 that filed on the DR-15, 3233 entities had multiple kindcodes. The match identified that of the 3233 entities with multiple kindcodes, 823 had their return recast as discussed above. The analysis requested was to identify those entities with multiple kindcodes and then compare them to entities with the same multiple kincodes but who had not had their data recast. For those that had not been recast, the percent that commercial rent represented on the return was calculated. This percent was then applied to those entities that had multiple kindcodes and had been recast to create an amount that is assumed to be commercial rent.
For the middle and low estimates, the entire recast amount was initially assumed not to be commercial rent. The amounts for those recast entities that did not have multiple Kindcode was added to the impact total absent the recast entities' amounts. Finally, the amount that resulted from the analysis of those entities with multiple kindcodes and the percentage from like entities that had not been recast was added to the impact total.
As discussed above, this adjustment was determined using 2015 Calendar year data. For this analysis, the analysis was not replicated to adjust data from the 2016 sales tape. Instead, the 2016 commercial rent amount was reduced for the middle and low estimates to reflect the same percentage adjustment for the middle and low estimate as was made using the 2015 data in the analysis performed last session.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	($13.2M)	($31.6 M)	($12.9 M)	($31.0 M)	($12.4 M)	($29.7 M)
2019-20	($33.0 M)	($33.0 M)	($32.3 M)	($32.3 M)	($30.8 M)	($30.8 M)
2020-21	($34.3 M)	($34.3 M)	($33.7 M)	($33.7 M)	($32.0 M)	($32.0 M)
2021-22	($35.7 M)	($35.7 M)	($35.0 M)	($35.0 M)	($33.3 M)	($33.3 M)
2022-23	($37.1 M)	($37.1 M)	($36.2 M)	($36.2 M)	($34.6 M)	($34.6 M)

List of affected Trust Funds: Sales and Use Tax Group

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: 0.1% rate reduction for Commercial Rent
Bill Number(s): CS/SB 7087 Enrolled

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the middle estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(11.4)	(27.5)	(Insignificant)	(Insignificant)	(0.4)	(0.9)	(1.1)	(2.6)
2019-20	(28.6)	(28.6)	(Insignificant)	(Insignificant)	(1.0)	(1.0)	(2.7)	(2.7)
2020-21	(29.8)	(29.8)	(Insignificant)	(Insignificant)	(1.0)	(1.0)	(2.9)	(2.9)
2021-22	(31.0)	(31.0)	(Insignificant)	(Insignificant)	(1.0)	(1.0)	(3.0)	(3.0)
2022-23	(32.0)	(32.0)	(Insignificant)	(Insignificant)	(1.1)	(1.1)	(3.1)	(3.1)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	(1.5)	(3.5)	(12.9)	(31.0)
2019-20	0.0	0.0	(3.7)	(3.7)	(32.3)	(32.3)
2020-21	0.0	0.0	(3.9)	(3.9)	(33.7)	(33.7)
2021-22	0.0	0.0	(4.0)	(4.0)	(35.0)	(35.0)
2022-23	0.0	0.0	(4.2)	(4.2)	(36.2)	(36.2)

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Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	($13.2M)	($31.6 M)	($12.9 M)	($31.0 M)	($12.4 M)	($29.7 M)
2019-20	($33.0 M)	($33.0 M)	($32.3 M)	($32.3 M)	($30.8 M)	($30.8 M)
2020-21	($34.3 M)	($34.3 M)	($33.7 M)	($33.7 M)	($32.0 M)	($32.0 M)
2021-22	($35.7 M)	($35.7 M)	($35.0 M)	($35.0 M)	($33.3 M)	($33.3 M)
2022-23	($37.1 M)	($37.1 M)	($36.2 M)	($36.2 M)	($34.6 M)	($34.6 M)

List of affected Trust Funds: Sales and Use Tax Group

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: 0.1% rate reduction for Commercial Rent
Bill Number(s): CS/SB 7087 Enrolled

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the middle estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(11.4)	(27.5)	(Insignificant)	(Insignificant)	(0.4)	(0.9)	(1.1)	(2.6)
2019-20	(28.6)	(28.6)	(Insignificant)	(Insignificant)	(1.0)	(1.0)	(2.7)	(2.7)
2020-21	(29.8)	(29.8)	(Insignificant)	(Insignificant)	(1.0)	(1.0)	(2.9)	(2.9)
2021-22	(31.0)	(31.0)	(Insignificant)	(Insignificant)	(1.0)	(1.0)	(3.0)	(3.0)
2022-23	(32.0)	(32.0)	(Insignificant)	(Insignificant)	(1.1)	(1.1)	(3.1)	(3.1)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	(1.5)	(3.5)	(12.9)	(31.0)
2019-20	0.0	0.0	(3.7)	(3.7)	(32.3)	(32.3)
2020-21	0.0	0.0	(3.9)	(3.9)	(33.7)	(33.7)
2021-22	0.0	0.0	(4.0)	(4.0)	(35.0)	(35.0)
2022-23	0.0	0.0	(4.2)	(4.2)	(36.2)	(36.2)

	A	B	C	D	E	F	G	H
12	Calendar Year 2016	Sales/Services Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Taxable Sales Reported on line 3C- Commercial Rentals	Sales Tax at 6% rate applied to Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Sales Tax at 6% rate applied to line 3C-Commercial Rentals	Number of Accounts		
13	KindCode 82 - Form DR15 With line 4C > 0	$811,758,617	$15,791,526,687		$947,491,601	50,842		
14	KindCode 82 - Form DR15 with line 4C = 0	$287,479,340		$17,248,760		7,574		
15	Kindcode 82 - Form DR15EZ	$9,369,223,863		$562,153,432		81,915		
16	Kind Code 82 - No form ID with line 4C > 0	$0	$0	$0	$0	0		
17	Kind Code 82 - No form ID with line 4C = 0	$0	$0	$0	$0	0		
18	Dealers with Commercial rental tax not in kindcode 82	$28,862,679,930	$1,788,829,843		$107,329,791	8,940		
19								
20	Statewide 2015			$579,402,192	$1,054,821,392	149,271		
21								
22								
23	Calendar Year 2015	Sales/Services Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Taxable Sales Reported on line 3C- Commercial Rentals	Sales Tax at 6% rate applied to Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Sales Tax at 6% rate applied to line 3C-Commercial Rentals	Number of Accounts		
24	KindCode 82 - Form DR15 With line 4C > 0	$608,264,217	$14,816,872,568		$889,012,354	48,689		
25	KindCode 82 - Form DR15 with line 4C = 0	$276,925,549		$16,615,533		8,078		
26	Kindcode 82 - Form DR15EZ	$9,703,296,086		$582,197,765		87,625		
27	Kind Code 82 - No form ID with line 4C > 0	$0	$0	$0	$0	0		
28	Kind Code 82 - No form ID with line 4C = 0	$0	$0	$0	$0	0		
29	Dealers with Commercial rental tax not in kindcode 82	$25,033,351,388	$1,424,118,566		$85,447,114	8,606		
30								
31	Statewide 2015			$598,813,298	$974,459,468	152,998		
32								
33								

	A	B	C	D	E	F	G	H
34	Calendar Year 2014	Sales/Services Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Taxable Sales Reported on line 3C- Commercial Rentals	Sales Tax at 6% rate applied to Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Sales Tax at 6% rate applied to line 3C- Commercial Rentals	Number of Accounts		
35	KindCode 82 - Form DR15 With line 4C > 0	$537,440,074	$13,075,756,344		$784,545,381	42,923		
36	KindCode 82 - Form DR15 with line 4C = 0	$369,105,345		$22,146,321		6,158		
37	Kindcode 82 - Form DR15EZ	$9,969,543,929		$598,172,636		90,846		
38	Kind Code 82 - No form ID with line 4C > 0	$0	$0	0	$0	0		
39	Kind Code 82 - No form ID with line 4C = 0	$0		$0		0		
40	Dealers with Commercial rental tax not in kindcode 82	$23,876,968,994	$1,147,816,198		$68,868,972	7,699		
41								
42	Statewide 2014			$620,318,956	$853,414,352	147,626		
43								
44								
45	Calendar Year 2013	Sales/Services Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Taxable Sales Reported on line 3C- Commercial Rentals	Sales Tax at 6% rate applied to Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Sales Tax at 6% rate applied to line 3C- Commercial Rentals	Number of Accounts		
46	KindCode 82 - Form DR15 With line 4C > 0	$668,576,684	$9,187,064,349		$551,223,861	31,248		
47	KindCode 82 - Form DR15 with line 4C = 0	$411,980,060		$24,718,804		2,954		
48	Kindcode 82 - Form DR15EZ	$10,219,270,436		$613,156,226		90,719		
49	Kind Code 82 - No form ID with line 4C > 0	$120,898,245	$2,626,883,968		$157,613,038	10,001		
50	Kind Code 82 - No form ID with line 4C = 0	$84,173,669		$5,050,420		2,435		
51	Dealers with Commercial rental tax not in kindcode 82	$20,940,595,250	$1,166,438,863		$69,986,332	7,699		
52								
53	Statewide 2013			$642,925,450	$778,823,231	145,056		
54								
55								
56	Analysis of Recast Commercial Rent (Low Estimate)		Taxable Amounts					
57			Totals	Amounts to add back				
58	Total Recast Commercial Rent (DR-15 filers only)- 2015		$4,684,175,711					
59	Total Recast that are only kindcode 82			$4,481,054,382				
60	Total recast that have multiple kindcodes		$203,121,329					
61	portion of C41 that is assumed commercial rent by like analysis			$111,631,023				
62	Total amount (taxable Commercial rent) to add back			$4,592,685,405				
63	tax amount to add back			$275,561,124				
64								
65								

	A	B	C	D	E	F	G	H
66			High Estimate	Middle Estimate	Low Estimate			
67			Sales Tax With Cell D3 reduced by half @ Commercial Property Growth Rate	Sales Tax With Cell D3 reduced by half @ Business Investment Growth Rate - adjusted for recast commercial rent	Sales Tax With Cell D3 reduced by half @ Low Growth Rate - adjusted for recast commercial rent	Business Investment Growth Rate (GR-REC 2/18)	NonResidential Property Growth Rate - 1/2018 Ad Valorem Assessments Estimating Conference	Low Growth Rates
68	Total Estimated State Sales Tax - Commercial Rent	2013	$1,408,103,037					
69		2014	$1,462,660,149					3.87%
70		2015	$1,564,965,000	$1,559,475,581				6.99%
71		2016	$1,625,599,204	$1,619,897,099	$1,619,897,099			3.87%
72		2017	$1,739,228,588	$1,721,950,616	$1,682,587,117	6.30	6.99	3.87%
73		2018	$1,850,887,063	$1,818,379,851	$1,747,703,238	5.60	6.42	3.87%
74		2019	$1,937,323,489	$1,896,570,185	$1,815,339,354	4.30	4.67	3.87%
75		2020	$2,018,691,076	$1,981,915,843	$1,885,592,987	4.50	4.20	3.87%
76		2021	$2,100,851,803	$2,061,192,477	$1,958,565,435	4.00	4.07	3.87%
77		2022	$2,184,885,875	$2,137,456,598	$2,034,361,918	3.70	4.00	3.87%
78		2023	$2,269,222,470	$2,205,855,209	$2,113,091,724	3.20	3.86	3.87%
79								
80								
81	Calendar Year		High Estimate	Middle Estimate	Low Estimate			
82	Estimated Sales tax at new rates - (5.8%)	2017	$1,681,254,302	$1,664,552,263	$1,626,500,880			
83		2018	$1,789,190,828	$1,757,767,189	$1,689,446,464			
84		2019	$1,872,746,040	$1,833,351,178	$1,754,828,042			
85		2020	$1,951,401,373	$1,915,851,981	$1,822,739,887			
86		2021	$2,030,823,409	$1,992,486,061	$1,893,279,921			
87		2022	$2,112,056,346	$2,066,208,045	$1,966,549,854			
88		2023	$2,193,581,721	$2,132,326,702	$2,042,655,333			
89								
90								
91		Sales Tax @ 5.8%	High Estimate	Middle Estimate	Low Estimate			
92	Calendar Year to Fiscal Year conversion - 5.8%	2017-18	$1,735,222,565	$1,711,159,726	$1,657,973,672			
93		2018-19	$1,830,968,434	$1,795,559,184	$1,722,137,253			
94		2019-20	$1,912,073,707	$1,874,601,580	$1,788,783,964			
95		2020-21	$1,991,112,391	$1,954,169,021	$1,858,009,904			
96		2021-22	$2,071,439,877	$2,029,347,053	$1,929,914,887			
97		2022-23	$2,152,819,033	$2,099,267,374	$2,004,602,593			

	A	B	C	D	E	F	G	H
98	Estimated Revenues at 5.7% - State Fiscal Year	Sales Tax @ 5.7%	High Estimate	Middle Estimate	Low Estimate			
99		2018-19	$1,799,400,013	$1,764,601,267	$1,692,445,231			
100		2019-20	$1,879,106,918	$1,842,280,863	$1,757,942,862			
101		2020-21	$1,956,782,867	$1,920,476,452	$1,825,975,250			
102		2021-22	$2,035,725,397	$1,994,358,311	$1,896,640,493			
103		2022-23	$2,115,701,464	$2,063,073,109	$1,970,040,480			
104								
105			High Estimate	Middle Estimate	Low Estimate			
106			Sales Tax With Cell D3 reduced by half @ Commercial Property Growth Rate	Sales Tax With Cell D3 reduced by half @ Business Investment Growth Rate - adjusted for recast commercial rent	Sales Tax With Cell D3 reduced by half @ Low Growth Rate - adjusted for recast commercial rent			
107		2018-19 Cash	-$13,153,509	-$12,899,132	-$12,371,676			
108		2018-19	-$31,568,421	-$30,957,917	-$29,692,022			
109		2019-20	-$32,966,788	-$32,320,717	-$30,841,103			
110		2020-21	-$34,329,524	-$33,692,569	-$32,034,654			
111		2021-22	-$35,714,481	-$34,988,742	-$33,274,395			
112		2022-23	-$37,117,570	-$36,194,265	-$34,562,114			
113								
114								
115	North American Industrial Classification Code- 2016 Sales File	Description		Frequency	Percent			
116	531120	Lessors of Nonresidential Buildings (except Miniwareh		137,031	96.6			
117	531190	Lessors of Other Real Estate Property		2,756	1.9			
118	531210	Offices of Real estate Agents and Brokers		407	.3			
119	531312	Nonresidential Property Managers		721	.5			
120	531320	Offices of Real Estate Appraisers		6	.0			
121	531390	Other Activities Related to Real Estate		559	.4			
122	561431	Private Mail Centers		98	.1			
123	561920	Convention and Trade Show Organizers		81	.1			
124	711310	Promoters of Performing arts, Sports, and Similar Even		93	.1			
125	812220	Cemeteries and Crematoriums		5	.0			
126	813990	Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)		63	.0			
127	Total			141,820	100.0			

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: Hope Scholarship
Bill Number(s): CS/HB7055 - Sections 3, 5, & 16

☐ **Entire Bill**
☒ **Partial Bill**: Sections 3, 5, & 16
Sponsor(s): Rep. Bileca, Diaz, M., Appropriations Committee, Education Committee
Month/Year Impact Begins: 10/1/2018
Date of Analysis: 5/3/2018

Section 1: Narrative

a. Current Law: Currently, there is no sales tax credit for this purpose.

b. Proposed Change: CS/HB 7055 became law on March 12, 2018 (Ch. 2018-6, L.O.F.). Section 3 of the bill creates s. 212.1832, Florida Statutes, titled: "Credit for Contributions to the Hope Scholarship Program" to give the purchaser of a motor vehicle "a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship-funding organization under s. 1002.40 against any tax imposed by the state and collected from the purchaser by a dealer, designated agent, or private tag agent as a result of the purchase or acquisition of a motor vehicle on or after October 1, 2018... A dealer shall take a credit against any tax imposed by the state under this chapter on the purchase of a motor vehicle in an amount equal to the credit granted to the purchaser."

Section 3 also states the following: "For purposes of the distributions of tax revenue under s. 212.20, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received that is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund."

Section 5 of the bill adds Subsection 22 to section 213.053, F.S. regarding information sharing between the Department of Revenue and eligible nonprofit funding organizations for purposes of recovering eligible contributions. It also affirms the confidentiality of taxpayer information if disclosure is prohibited by federal law.

Section 16 of CS/HB 7055 creates section 1002.40, Florida Statutes, establishing the Hope Scholarship Program. Paragraph 13 of Section 16 specifies that the contribution "is limited to a single payment of $105 per motor vehicle purchased at the time of purchase of a motor vehicle or a single payment of $105 per motor vehicle purchased at the time of registration of a motor vehicle that was not purchased from a dealer." Further, the bill states: "Payments of contributions shall be made to a dealer at the time of purchase of a motor vehicle or to a designated agent or private tag agent at the time of registration of a motor vehicle that was not purchased from a dealer." Section 16 also directs the Department of Revenue to include a certain program description and other information on the accompanying contribution election form.

In the bill, "dealer" is defined as in s.212.06 and "motor vehicle" is defined as in s.320.01(1)(a) but excludes heavy trucks, truck tractors, trailers, and motorcycles. An "eligible contribution" is defined as "a monetary contribution from a person purchasing a motor vehicle… to an eligible nonprofit scholarship-funding organization." The term "purchase" specifically excludes leases and rentals.

Section 2: Description of Data and Sources

House of Representatives Final Bill Analysis, Education Committee, 4/19/2018, http://www.flsenate.gov/Session/Bill/2018/7055/Analyses/h7055z1.EDC.PDF.
House of Representatives Staff Analysis, Appropriations Committee, 2/6/2018.
Highway Safety Revenue Estimating Conference, 1/25/2018.
Email and phone correspondence with staff from the Department of Highway Safety and Motor Vehicles and Department of Revenue, Tax Research and Technical Offices.
Arizona Department of Revenue, School Tuition Organization Income Tax Credits In Arizona Summary of Activity: FY 2015/2016, https://www.azdor.gov/Portals/0/Reports/FY2016%20Private%20School%20Tuition%20Org%20Credit%20Report.pdf .
U.S. Department of Education, National Center for Education Statistics, December 2016, Student Reports of Bullying: Results from the 2015 School Crime Supplement to the National Crime Victimization Survey, https://nces.ed.gov/pubs2017/2017015.pdf.
Florida Department of Education, Public School Student Enrollment, K-12, School Year 2016-17, DOE Education Statistics Portal, https://edstats.fldoe.org.

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: Hope Scholarship
Bill Number(s): CS/HB7055 - Sections 3, 5, & 16

Section 3: Methodology (Include Assumptions and Attach Details)
This analysis makes the following assumptions:

- **Person**: The definition of "person" has the same meaning as provided in s.212.02(12). This includes individuals and firms.
- **Motor vehicles**: The definition includes cars and light trucks, including antique cars and trucks.
- **Motor vehicle condition**: The estimate includes both new and used motor vehicles as the bill does not specify nor prohibits one or the other kind explicitly.
- **Motor vehicle use**: Estimates include motor vehicles purchased for a personal or a commercial purpose by a person or a firm.

This analysis uses the adopted impact of CS/HB 7055 from the Revenue Estimating Conference held on February 21, 2018. The adopted approach used data on the $21 title fee transactions from the January 2018 Highway Safety Revenue Estimating Conference. The title fee is paid on all new or used motor vehicle title issuances excluding for-hire vehicles.

Motor Vehicle Market Transactions
There were 5,200,610 base title fee transactions in FY 2016-17 according to the January 25, 2018 Highway Safety REC. The FY 2016-17 vehicle shares for base tag fee were used to calculate the number of base title fee transactions that are Private Autos (3,900,458 or 75%) and Other Eligible Motor Vehicles (76,449 or 1.5%). The remaining title transactions (23.5%) were excluded because they are for motor vehicles specifically excluded by the bill, such as heavy trucks, trailers, and motorcycles. Base title fees, however, include non-market transactions, such as inheritances, transfers, etc. that represent approximately 13 percent of all base title fees according to the Department of Highway Safety and Motor Vehicles. Thus, both Private Autos and Other Eligible Motor Vehicles, were multiplied by a factor of 0.87 to exclude inheritances and transfers. The remaining 3,459,908 in title transactions is the best representation of the total sales of new and used eligible motor vehicles in FY 2016-17 and serves as the universe of taxpayers that potentially may take advantage of the Hope Scholarship tax credit.

The estimate does not include for hire vehicle purchases to be rented or leased as these dealers do not pay sales tax at the time of purchase of the fleet. Even though the estimate should include the purchase of fleets by taxi cab companies, EDR was unable to isolate taxi cab companies' purchases from the total for-hire transactions. Yet, these transactions are assumed to be immaterial to the final estimate in this analysis.

Participation Rate
The Revenue Estimating Conference held on February 21, 2018 adopted the **Issue Awareness of Families of Bullied Children** approach to estimating the number of program participants. This approach produced the high estimate in that analysis. The conference adopted it as an "at least as" impact. The approach hypothesizes that it might be likely that family members of children who are subjected to bullying in school may be more likely to contribute to such a cause. The U.S. Department of Education reports that 20.8 percent of children in grades 6 through 12 were bullied in the United States in school year 2014-15. This translates to 573,385 children being bullied in Florida public schools in grades K-12. The analysis assumes that this percentage applies to all grades and that this approach will only be relevant to families of public school children. To account for the fact that in practice not everyone gives even if it is at no cost, EDR assumes that only 67 percent of student families will participate (384,168 families) based on statistics from the Urban Institute's The Nonprofit Almanac. Further, EDR assumes that each student has a family of six who are aware of the bullying issue. Assuming that people purchase a car every six years, a sixth of these family members are likely to purchase a used or new motor vehicle each year. This results in 384,168 persons likely to purchase a motor vehicle and likely to contribute to the Hope Scholarship, representing 11.1 percent of eligible motor vehicle purchases in FY 2016-17. No adjustments are made to account for the fact that some of the families or family members might be duplicates in terms of their relationship to a bullied child.

The table below shows the estimated number of participants and the corresponding reduction in sales tax collections from FY 2017-18 to FY 2022-23.

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Number of Participants						
Participation rate of 11.1% based on families of bullied children	386,760	392,113	396,422	398,277	399,089	402,463
Sales Tax Collections						
Participation rate of 11.1% based on families of bullied children	(40,609,800)	(41,171,865)	(41,624,310)	(41,819,085)	(41,904,345)	(42,258,615)

Three other approaches were discussed but not adopted and are presented below for informational purposes only.

1. *Florida voluntary contributions at the point of vehicle registration. This approach was not used to produce an estimate at the REC on February 21, 2018.* Florida DHSMV asks persons if they want to make a voluntary contribution ranging from $1 to $4 to certain causes (depending on the cause). Based on the Highway Safety REC history files, approximately 1 percent of persons elect to make a voluntary $1 to $4 donation at the time of vehicle registration. Some of the causes that attract relatively larger contributions are: Prevent Child Sex Abuse, Support Our Troops, and Autism Programs. However, this program has an out of pocket expense (a cost), unlike the Hope Scholarship program.

2. *IRS' Presidential Election Campaign Fund. This approach produced the low estimate in the analysis presented at the REC on February 21, 2018.* The IRS has a voluntary contribution program that allows taxpayers to check a box on their annual tax returns if they want to make a contribution of $3 for an individual or $6 for filing jointly. In tax year 2014, 4.3 percent of returns had this box checked. The first year the program was introduced (1999), 11.2 percent of returns had this box checked. The IRS explains the program as follows:

   > "This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. The fund also helps pay for pediatric medical research. If you want $3 to go to this fund, check the box. If you are filing a joint return, your spouse can also have $3 go to the fund. If you check a box, your tax or refund won't change."

3. *Arizona School Income Tax Credits. This approach produced the middle estimate in the analysis presented at the REC on February 21, 2018.* Arizona has the oldest school tax credit program in the U.S. (1998). It currently has five school income tax credit programs, three of which are considered relevant to this analysis because they allow individuals (as opposed to corporations) to make contributions: Original Individual Income Tax Credit for private schools, Switcher Individual Income Tax Credit, and Individual Income Tax Credit for the Support of Extracurricular Activities or Character Education Programs in public schools. The switcher program is only for individuals who have already maxed out their contribution for the Original Individual Income Tax Credit for private schools, so it is duplicative and it is not used further in this analysis. In tax year 2015, 92,554 tax returns contributed to the Original Individual Income Tax Credit and 168,809 to the Individual Income Tax Credit for the Support of Extracurricular Activities or Character Education Programs in public schools program. This represents 8.8 percent of tax returns for that tax year.

The analysis does not make adjustments to account for different purchasing behavior based on the statutory size of the contribution. This analysis was unable to find specific language in the bill that determines explicitly whether a separate payment is required or not. Furthermore, no adjustment is made for different purchaser behavior and characteristics based on whether the purchase is of a new or a used car.

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: Hope Scholarship
Bill Number(s): CS/HB7055 - Sections 3, 5, & 16

Section 4: Proposed Fiscal Impact

The bill takes effect on October 1, 2018, resulting in eight months of impact in FY 2018-19. The share of November-June collections was calculated using historical data for Fiscal Years 2013-14, 2015-16, and 2016-17.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(27.9)	(41.2)				
2019-20	(41.6)	(41.6)				
2020-21	(41.8)	(41.8)				
2021-22	(41.9)	(41.9)				
2022-23	(42.3)	(42.3)				

List of affected Trust Funds: Only General Revenue is affected.

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the proposed estimate as an at least as impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(27.9)	(41.2)	0.0	0.0	0.0	0.0	(27.9)	(41.2)
2019-20	(41.6)	(41.6)	0.0	0.0	0.0	0.0	(41.6)	(41.6)
2020-21	(41.8)	(41.8)	0.0	0.0	0.0	0.0	(41.8)	(41.8)
2021-22	(41.9)	(41.9)	0.0	0.0	0.0	0.0	(41.9)	(41.9)
2022-23	(42.3)	(42.3)	0.0	0.0	0.0	0.0	(42.3)	(42.3)

CS/HB 7055

REVISED: 5/3/2018

1. Estimate of eligible motor vehicles

Personal and Commercial Purchases of New and Used Motor Vehicles

	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
$21 Base Title Fee Transactions (New and Used Motor Vehicles)	5,200,610	5,235,703	5,308,162	5,366,497	5,391,601	5,402,593	5,448,272
Deduct assumed non-eligible motor vehicles (23.5%)	*-1,223,704*	*-1,231,961*	*-1,249,011*	*-1,262,737*	*-1,268,644*	*-1,271,230*	*-1,281,978*
Remaining eligible motor vehicles, of which:	3,976,906	4,003,742	4,059,151	4,103,760	4,122,957	4,131,363	4,166,294
Private autos (cars and light trucks, 75%)	3,900,458	3,926,777	3,981,122	4,024,873	4,043,701	4,051,945	4,086,204
Other assumed eligible motor vehicles (antique cars & trucks, 1.5%)	76,449	76,965	78,030	78,888	79,257	79,418	80,090
13%)	*-516,998*	*-520,486*	*-527,690*	*-533,489*	*-535,984*	*-537,077*	*-541,618*
Remaining eligible motor vehicle market transactions	3,459,908	3,483,256	3,531,461	3,570,271	3,586,973	3,594,286	3,624,676

Source: Highway Safety Revenue Estimating Conference history file.

2. Estimate of participation rates

2.1. Florida participation rates

Florida Voluntary Contributions Participation Rates FY 2016-17

Voluntary donations - vehicle registrations	1.0%
Voluntary donations - driver's licenses	4.5%
Specialty tags	7.5%

Source: Highway Safety REC history file.

2.2. IRS Presidential Campaign Fund

	Tax Year 2010	Tax Year 2011	Tax Year 2012	Tax Year 2013	Tax Year 2014
All returns	142,892,051	145,370,240	144,928,472	147,351,299	148,606,578
Returns with Presidential Election Campaign Fund check off:	7,901,035	7,895,764	7,460,172	6,841,039	6,408,152
Participation rate	5.5%	5.4%	5.1%	4.6%	4.3%

Source: Internal Revenue Service.

2.3. Arizona participation rates

Individual Income Tax Credit for the Support of Extracurricular Activities or Character Education Programs	168,809
Original Individual Income Tax Credit for Private Schools	92,554
Total contributions	**261,363**
Arizona Individual Income Tax Returns Received	2,970,000
Participation rate	**8.8%**

Source: Arizona Department of Revenue.

2.4 Families of victims of bullying or other types of threats/ intimidations

Florida public school enrollment[1], school year 2016-17	2,756,658
Percent bullied[2]	20.8%
Children bullied	573,385
Children's families, likely to contribute (67%)[3]	384,168
Adjustment for 6 family members per student and car purchase once every 6 years (multiply and divide by 6)[4]	384,168
Number of family members of children, subjected to bullying, who are likely to contribute when purchasing a motor vehicle each year	384,168
Percent of total purchases in 2016-17	**11.1%**

[1] Florida Department of Education, Public School Student Enrollment, K-12, School Year 2016-17, DOE Education Statistics Portal, https://edstats.fldoe.org/SASPortal/main.do

[2] U.S. Department of Education, National Center for Education Statistics, December 2016, Student Reports of Bullying: Results from the 2015 School Crime Supplement to the National Crime Victimization Survey, https://nces.ed.gov/pubs2017/2017015.pdf.

[3] Charitable Giving in America: Some Facts and Figures, The Nonprofit Almanac, National Center fo Charitable Statistics, http://nccs.urban.org/data-statistics/charitable-giving-america-some-facts-and-figures.

[4] Phil LeBeau, CNBC, Americans holding onto their cars longer than ever, July 2015, https://www.cnbc.com/2015/07/28/americans-holding-onto-their-cars-longer-than-ever.html. Note: An verage of 6 years was assumed based on 6.5 years for a new car and 5.3 years for a used car.

3. Estimate of program participants and sales tax collections, assuming each vehicle sold is eligible for a $105 credit & participation rates stay constant over time.

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Number of Participants						
Participation rate of 11.1% based on families of bullied children	386,760	392,113	396,422	398,277	399,089	402,463
Sales Tax Collections						
Participation rate of 11.1% based on families of bullied children	(40,609,800)	(41,171,865)	(41,624,310)	(41,819,085)	(41,904,345)	(42,258,615)

4. Maximum participation rate

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Number of Participants						
Participation rate of 100%	3,483,256	3,531,461	3,570,271	3,586,973	3,594,286	3,624,676
Sales Tax Collections						
Participation rate of 100%	(365,741,880)	(370,803,405)	(374,878,455)	(376,632,165)	(377,400,030)	(380,590,980)

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: Fencing Materials Refund
Bill Number(s): CS/HB 7087 Enrolled

☐ **Entire Bill**
☑ **Partial Bill**: Section 57. Building Materials for Fencing
Sponsor(s): Appropriations Committee, Ways and Means Committee, and Co-introducers Rep. Renner and Rep. Avila
Month/Year Impact Begins: Upon becoming Law (retroactive to September 10, 2017)
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law: There is no current statute exempting the Sales Tax on fencing materials used to repair damage to fences that occurred as a direct result of the impact of Hurricane Irma.

b. Proposed Change: (1) The purchase of fencing materials used in the repair of farm fences on land classified as agricultural under s. 193.461, Florida Statutes, is exempt from the tax imposed under chapter 212, Florida Statutes, during the period from September 10, 2017, through May 31, 2018, if the fencing materials will be or were used to repair damage to fences that occurred as a direct result of the impact of Hurricane Irma. The exemption provided by this section is available only through a refund from the Department of Revenue of previously paid taxes.
(2) To receive a refund pursuant to this section, the owner of the fencing materials or the real property into which the fencing materials were incorporated must apply to the Department of Revenue by December 31, 2018. The refund application must include the following information:
(a) The name and address of the person claiming the refund.
(b) The address and assessment roll parcel number of the agricultural land in which the fencing materials was or will be used.
(c) The sales invoice or other proof of purchase of the fencing materials, showing the amount of sales tax paid, the date of purchase, and the name and address of the dealer from whom the materials were purchased.
(d) An affidavit executed by the owner of the fencing materials or the real property into which the fencing materials were or will be incorporated, including a statement that the fencing materials were or will be used to repair fencing damaged as a direct result of the impact of Hurricane Irma.
(3) A person furnishing a false affidavit to the Department of Revenue pursuant to subsection (2) is subject to the penalty set forth in s. 212.085, Florida Statutes, and as otherwise authorized by law.
(4) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this section.
(5) Notwithstanding any other law, emergency rules adopted pursuant to subsection (4) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.
(6) This section is considered a revenue law for the purposes of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011, Florida Statutes, applies to this section.
(7) This section shall take effect upon becoming a law and operates retroactively to September 10, 2017.

Section 2: Description of Data and Sources

Florida Department of Agriculture and Consumer Services

Section 3: Methodology (Include Assumptions and Attach Details)

The Florida Department of Agriculture and Consumer Services data comes from a direct survey of affected farmers and ranchers. The survey data includes estimates for the labor necessary to install or make the repairs. The estimate makes an adjustment for the labor component to get to the initial materials only portion. While some operations, such as beef cattle, rely on extensive fencing there are other large crops, like sugar, that do not use much fencing. The share of fence damage to structure damage was determined based on the type of farming operation.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			$(2.4 M)			
2019-20						
2020-21						
2021-22						
2022-23						

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: Fencing Materials Refund
Bill Number(s): CS/HB 7087 Enrolled

List of affected Trust Funds:
Sales and Use Tax Group

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the middle estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(2.1)	0.0	(Insignificant)	0.0	(0.1)	0.0	(0.2)	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(0.3)	0.0	(0.6)	0.0	(2.7)	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0

Hurricane Damage to Fencing

	A	B	C	D	E	F	G	H
1								
2	**Survey of Agricultural Damage Courtesy of Florida Department of Agriculture and Consumer Services**							
3								
4	**Type**	**Estimated Damage to Structures and Fences**	**Conference Adjustment**	**Estimated Damage per Farm with Infrastructure Loss**	**Total Number of Farms (USDA)**	**Estimated Farms with Infrastructure Loss (FDACS)**	**Labor %**	**Material portion of Damage est. (post Conference adjustment)**
5	**Citrus**	$36,373,011	100%	$30,289	3,639	1,201	50%	$18,186,506
6	**Beef Cattle**	$90,000,000	100%	$15,000	18,433	6,000	50%	$45,000,000
7	**Dairy**	$2,000,000	100%	$50,000	120	40	50%	$1,000,000
8	**Aquaculture**	$6,750,000	100%	$45,000	404	150	50%	$3,375,000
9	**Fruits & Vegetables**	$53,984,786	100%	$30,289	5,401	1,782	50%	$26,992,393
10	**Nurseries**	$141,703,450	100%	$81,035	5,299	1,749	50%	$70,851,725
11	**Sugar**	$1,449,323	100%	$30,289	145	48	50%	$724,662
12	**Field Crops**	$12,354,230	100%	$30,289	1,236	408	50%	$6,177,115
13	**TOTAL**	$344,614,800		$9,937.85	34,677	11,378		$172,307,400
14								
15	**Damage Allocated by Material**							
16								
17	**Type**	**Fencing Material (% of damage)**	**Fencing Material($)**	**Structure Building Material (% of damage)**	**Structure Building Material ($)**	**Fencing Material Sales Tax Refund**	**Structure Building Material Sales Tax Refund**	**Total Impact**
18	**Citrus**	10%	$1,818,651	90%	$16,367,855.13	$109,119	$982,071	$1,091,190
19	**Beef Cattle**	35%	$15,750,000	65%	$29,250,000	$945,000	$1,755,000	$2,700,000
20	**Dairy**	20%	$200,000	80%	$800,000	$12,000	$48,000	$60,000
21	**Aquaculture**	10%	$337,500	90%	$3,037,500	$20,250	$182,250	$202,500
22	**Fruits & Vegetables**	50%	$13,496,196	50%	$13,496,196	$809,772	$809,772	$1,619,544
23	**Nurseries**	10%	$7,085,173	90%	$63,766,553	$425,110	$3,825,993	$4,251,104
24	**Sugar**	10%	$72,466	90%	$652,195	$4,348	$39,132	$43,480
25	**Field Crops**	25%	$1,544,279	75%	$4,632,836	$92,657	$277,970	$370,627
26	**Totals**		$40,304,264		$132,003,136	$2,418,256	$7,920,188	$10,338,444
27								
28		High		Middle		Low		
29		Cash	Recurring	Cash	Recurring	Cash	Recurring	
30	2018-19			$ (2.4 M)				

REVENUE ESTIMATING CONFERENCE

Tax: Sales Tax
Issue: Florida Sales Tax Credit Scholarship Program
Bill Number(s): CS/HB 7055 (Enrolled)

☐ **Entire Bill**
☒ **Partial Bill**: Section 1 of CS/HB 7055 (Enrolled)
Sponsor(s): House Appropriations Committee; Education Committee; Bileca; Diaz, M.
Month/Year Impact Begins: July 1, 2018; however, sales tax payments may not be reduced before October 1, 2018
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law: The *Florida Tax Credit Scholarship Program* (FTC) was established in 2001 through the provision of tax credits for corporate income tax payers that contribute money to nonprofit Scholarship-Funding Organizations (SFOs). The SFOs award scholarships to students, with the greatest benefit going to families with limited financial resources. In 2009, the program was expanded to provide credits against the insurance premium tax. In 2010, the program was expanded again to provide tax credits against severance taxes on oil and gas production, self-accrued sales tax liabilities of direct pay permit holders, and alcoholic beverage taxes on beer, wine, and spirits. The applicable authorizing statutes are:

- s. 211.0251, F.S., for Severance Taxes on oil and gas
- s. 212.1831, F.S., for Sales and Use Taxes due from direct pay permit holders
- s. 220.1875, F.S., for Corporate Income Tax
- s. 561.1211, F.S., for Beverage Taxes on malt, wine, and liquor
- s. 624.51055, F.S., for Insurance Premium Tax

For Fiscal Year 2017-18, the maximum allocation of credits that can be authorized under the existing FTC program is $698.9 million. As of March, the approved dollar amount of credits was $631.1 million, exceeding the 90 percent threshold that is required for the cap to grow to $873.6 million in Fiscal Year 2018-19. However, the Revenue Estimating Conference has projected that approved credits will only reach $699.3 million in FY 2018-19 or 80% of the cap available in that year.

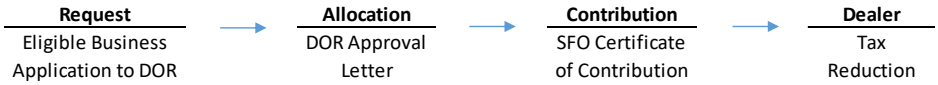
The *Gardiner Scholarship Program* provides scholarships to eligible students with disabilities that can be used to purchase approved services or products in order to design a customized educational program for the student. Examples of how the scholarships can be used include specialized services such as speech or occupational therapy, instructional materials, tuition at eligible private schools, and contributions to college prepaid accounts. The program is administered by SFOs and does not have any income limitations. Currently, the funding for the scholarship awards is appropriated.

The Florida Revenue Act of 1949 established the foundation of Florida's current sales tax structure. Twenty years later, the law was amended to extend the sales tax to the rental of real property. In 1986, the law was further amended to include licenses for the use of real property. Section 212.031, F.S., now reads: "It is declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of renting, leasing, letting, or granting a license for the use of any real property…" Real property is defined by s. 212.02(10)(h), F.S., to mean, "...the surface land, improvements thereto, and fixtures, and is synonymous with 'realty' and 'real estate'." The term license is defined in s. 212.02(10)(i), F.S., as follows: " 'License' as used in this chapter [Chapter 212] with reference to the use of real property, means the granting of a privilege to use or occupy a building or a parcel of real property for any purpose." Examples of real property include office or retail space, warehouses, convention and meeting rooms, mini-warehouses, and the footprint of ATM machines, car vacs, air machines, kiosks and booths. The specific agreements or licenses subject to taxation take different forms and have durations that vary.

b. Proposed Change: The bill establishes a new program designated as the *Florida Sales Tax Credit Scholarship Program*. Any tenant or person occupying, using, or entitled to the use of any property for which the rental or license fee is subject to taxation under s. 212.031, F.S., may receive a credit against the tax imposed under that section that is equal to his or her monetary contribution to an SFO. After Fiscal Year 2018-19, the contributions may be used for either the existing FTC program or the Gardiner Scholarship Program (also see Section 7 of HB 5003). Total credits are capped at $57.5 million per year on a first-come, first-served basis. The eligible business must apply to the Department of Revenue for the desired allocation of credits, by dealer if multiple locations and landlords are involved. In addition, several procedural steps must be followed in sequence in order to effectuate the credit (see graphic on following page). Any reduction in tax revenue caused by the new credits must be apportioned in its entirety to the General Revenue Fund.

REVENUE ESTIMATING CONFERENCE

Tax: Sales Tax
Issue: Florida Sales Tax Credit Scholarship Program
Bill Number(s): CS/HB 7055 (Enrolled)



Section 2: Description of Data and Sources

a. http://www.fldoe.org/schools/school-choice/k-12-scholarship-programs/ftc/ftc-faqs.stml
b. http://www.fldoe.org/schools/school-choice/k-12-scholarship-programs/gardiner/gardiner-faqs.stml
c. http://www.myfloridahouse.gov/Sections/Documents/loaddoc.aspx?PublicationType=Committees&CommitteeId=2892&Session=2017A&DocumentType=General%20Publications&FileName=2017A%20FEFP%20.pdf
d. http://edr.state.fl.us/Content/conferences/generalrevenue/grscholarshiptaxcreditestimates.pdf
e. http://floridarevenue.com/Forms_library/current/gt800016.pdf
f. http://edr.state.fl.us/Content/returnoninvestment/SalesTaxontheRentalofRealProperty.pdf

Section 3: Methodology (Include Assumptions and Attach Details)

a. Cannibalization from the Existing FTC...Because the vast majority of businesses rent rather than own space (some estimates range as high as 70% to 90%, depending on the market segment and area), there is a potential overlap with the FTC. Some of the FTC participants will be indifferent between the two programs; however, this is not true for participants in the Corporate Income Tax (CIT) portion of the FTC. In some situations, the new program will reduce the time period from contribution to full credit actualization. Because of this feature, there will likely be a negative impact on the existing forecast for the FTC, thereby restoring tax dollars that would then be used for the new program. In the 2015 calendar year (the most recent available annual dataset), there were 20,681 CIT entities that had liabilities greater than zero. In Fiscal Year 2016-17, there were 174 approved applications for FTC-CIT credits, with an average contribution of $577,996. The higher the cannibalization rate is from the FTC, the lower the effective cost of the new program will be. Given that: (1) the demand is expected to be greater for the new program than the cap will allow (see d. below); (2) use of the new credit is limited by the actual tax due on rental or lease payments; and (3) the actualization process will be more involved than the one that exists today, the analysis assumes that the impact from diverted FTC contributors is positive, but indeterminate to the CIT portion of the FTC.

b. Carry Forward...The new law provides that any amount of the credit that is unused due to insufficient tax liability may be carried forward for a period not to exceed 10 years. While it could be argued that this provision would encourage eligible businesses to make larger contributions than they otherwise would in a shorter period, the counter-argument is that the time value of money would provide a disincentive to doing so since the entire contribution must be made upfront. This analysis assumes that the two effects are essentially offsetting.

c. Required Collection by a Dealer....The new law provides that the credit against the tax imposed under s. 212.031, F.S., is only available when the tax is otherwise "collected from the eligible business by a dealer." According to the Director of Technical Assistance and Dispute Resolution (TADR), this means that any entity paying the tax directly would be ineligible for the credit. This will mostly affect entities with direct pay permits (approximately 450 in Fiscal Year 2016-17); however, these entities are eligible for the existing program under s. 212.1831, F.S. In Fiscal Year 2016-17, there were 9 approved applications associated with s. 212.1831, F.S, with an average allocation of $1,269,158. The analysis makes no adjustment to exclude these entities; however, this information was a consideration in developing the cash impact.

d. Participation Rate...The analysis assumes that program participation by eligible businesses will be high and fully use the available credit allocation of $57.5 million per year. There are two major reasons for this assumption: (1) the new law allows non-corporate entities to participate who are not eligible to do so today under the existing FTC program, thereby broadening the contributor pool; and (2) the contribution is offset by a full credit, making them ultimately costless to the contributor. In previous analyses adopted by the Revenue Estimating Conference, total commercial rent tax of nearly $1.8 billion ($1,795,559,184) was projected for Fiscal Year 2018-19. While the number of accounts was not estimated, the relevant number in 2016 was 149,271. The table below develops metrics for the existing FTC program and then applies those metrics to the new program. In addition, the results from several scenarios are displayed that assume lower average allocations per entity than seen under the existing program.

Tax: Sales Tax
Issue: Florida Sales Tax Credit Scholarship Program
Bill Number(s): CS/HB 7055 (Enrolled)

FTC: 2016-17	CIT	IPT	Beverage	SUT	Severance	Overall
Applicants	174	92	60	9	3	319
Approvals	100,571,373	52,155,408	388,019,383	11,422,419	385,000	552,553,583
Average	577,996	566,907	6,466,990	1,269,158	128,333	1,732,143
57,500,000	149271					
Implied Applicants	99	101	9	45	448	33
Share of 149,271	0.07%	0.07%	0.01%	0.03%	0.30%	0.02%
Implied Annual Rent	9,965,455	9,774,252	111,499,823	21,882,029	2,212,644	29,864,533
Implied Per Month	830,455	814,521	9,291,652	1,823,502	184,387	2,488,711
Scenarios at 5.7%:						
Applicants	*575*	*1,150*	*2,300*	*2,875*	*3,833*	*5,750*
Share of 149,271	*0.39%*	*0.77%*	*1.54%*	*1.93%*	*2.57%*	*3.85%*
Average Approval:	*100,000*	*50,000*	*25,000*	*20,000*	*15,000*	*10,000*
Implied Annual Rent	*1,754,386*	*877,193*	*438,596*	*350,877*	*263,158*	*175,439*
Implied Per Month	*146,199*	*73,099*	*36,550*	*29,240*	*21,930*	*14,620*

e. First-Year Cash...The new law requires that sales tax payments may not be reduced before October 1, 2018. Because the department can approve allocations so long as there is room under the cap, it is feasible that the entire allocation for Fiscal Year 2018-19 could be used. Instead, this analysis uses 9/12's of the recurring amount—not because of the delay associated with the October requirement, but as a proxy for the operational challenges associated with implementing this program and identifying the new contributors. These efforts will occur in tandem with implementing the new Hope Scholarship Program created in Sections 3, 5 and 16, as well as addressing the increased appropriation for the Gardiner Scholarship Program and the increased cap in the existing FTC program. An additional consideration is that only 9 of 450 recipients of direct pay permits participated in the existing FTC program in Fiscal Year 2016-17, a directly comparable program.

Section 4: Proposed Fiscal Impact

Florida Sales Tax Credit Scholarship Program...

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			-43.1	-57.5		
2019-20			-57.5	-57.5		
2020-21			-57.5	-57.5		
2021-22			-57.5	-57.5		
2022-23			-57.5	-57.5		

Florida Tax Credit Scholarship Program...

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			**	**		
2019-20			**	**		
2020-21			**	**		
2021-22			**	**		
2022-23			**	**		

REVENUE ESTIMATING CONFERENCE

Tax: Sales Tax
Issue: Florida Sales Tax Credit Scholarship Program
Bill Number(s): CS/HB 7055 (Enrolled)

List of affected Trust Funds:
None; General Revenue Fund only.

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(43.1)	(57.5)	0.0	0.0	0.0	0.0	(43.1)	(57.5)
2019-20	(57.5)	(57.5)	0.0	0.0	0.0	0.0	(57.5)	(57.5)
2020-21	(57.5)	(57.5)	0.0	0.0	0.0	0.0	(57.5)	(57.5)
2021-22	(57.5)	(57.5)	0.0	0.0	0.0	0.0	(57.5)	(57.5)
2022-23	(57.5)	(57.5)	0.0	0.0	0.0	0.0	(57.5)	(57.5)

REVENUE ESTIMATING CONFERENCE

Tax: Tuition and Fees
Issue: Florida College System Fee Waivers for Active Duty Members
Bill Number(s): HB 75 (Ch. 2018-8, L.O.F.)

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Representative Ponder
Month/Year Impact Begins: July 1, 2018
Date of Analysis: May 3, 2018

Section 1: Narrative

a. **Current Law**: Active duty members of the U.S. Armed Forces attending Florida College System institutions are eligible to receive tuition assistance through the U.S. Department of Defense Military Tuition Assistance Program. The program pays up to 100 percent of tuition expenses (including course-specific fees such as laboratory fees) for vocational/technical programs, undergraduate programs, and distance learning programs. The assistance pays for up to $250 per credit hour but cannot be used to pay for non-course specific fees. Florida College System institutions are authorized in section 1009.23, F.S., to charge a variety of non-course specific fees. The authorized fees and their system average levels for Fiscal Year 2017-18 are shown in the following table:

Type of Fee	Lower Level Fee per Credit Hour	Mandatory for Course Enrollment
Student Financial Aid Fee	$3.97	Yes
Student Activity Fee	$7.20	Yes
Capital Improvement Fee	$11.08	Yes
Technology Fee	$3.97	Yes
User Fees and Fines (e.g., parking, library, ID cards, transcripts, etc.)	Varies – cannot exceed cost of service	No
Installment and Credit Card Fees	Varies – cannot exceed cost of service	No
Transient Student Fee	Varies – max is $5 per course	Yes
Transportation Access Fee (one college only)	Max is $6 per credit hour	Yes

b. **Proposed Change**: The bill authorizes Florida College System institutions to waive any portion of the student activity and service fee, the financial aid fee, the technology fee, the capital improvement fee, and any other fees authorized in section 1009.23, F.S., for active duty members of the U.S. Armed Forces using military tuition assistance provided ty the U.S. Department of Defense. Each institution must report annually the number and value of all fee waivers granted.

Section 2: Description of Data and Sources

1. Florida College System Tuition and Fees Schedule for FY 2017-18. Department of Education, Division of Florida Colleges.
2. Higher Education Enrollment in Florida Institutions. Integrated Postsecondary Education Data System (National Center for Education Statistics). Available at www.nces.ed.gov/ipeds.
3. Florida Active Duty Military Population. Florida Department of Military Affairs.
4. DOD Education Benefits. U.S. Government Accountability Office, Report to Congressional Committees (September 2014). Appendix I: Selected Statistics Related to Active Duty Service Members and Advisors for the Military Tuition Assistance Program, Fiscal Years 2011 through 2013. Available at: https://www.gao.gov/assets/670/665580.pdf.

Section 3: Methodology (Include Assumptions and Attach Details)
See attached details. There are three components of the estimate:

1. Number of Waivers: The Florida Department of Military Affairs provided statistics on active duty military personnel for 2012 – 2017. A forecast was calculated using the most recent 3-year average growth rate of 0.9% per year. The national data published by the GAO was used to calculate a statewide number of Florida active duty service members participating

in the U.S. Department of Defense Military Tuition Assistance Program. A 3-year average share of 20.6% was assumed. From the statewide number of participants, a share of participants enrolled in Florida College System institutions was assumed based on federal enrollment data. In fall 2016, approximately 45% of Florida higher education students were enrolled in a Florida College System institution, which was used for the Middle estimate. The high and low estimates were based on enrollment shares of 55% and 35%, respectively.

2. Cost per Credit Hour: It was assumed that colleges offering the waiver would concentrate the waivers on the fees that are mandatory for enrollment in any course (i.e., financial aid fee, student activity fee, capital improvement fee, and technology fee). The fee levels were held constant at the Fiscal Year 17-18 levels. The amount waived was assumed as follows: High = 100% waiver of mandatory fees = $26.22 per credit hour; Middle = 75% waiver or $19.67 per credit hour; and Low = 50% waiver or $13.11 per credit hour).

3. Annual Credit Hours: Different credit hour enrollments were used to provide high, middle, and low estimates as follows: High = 30 hours; Middle = 12 hours; and Low = 6 hours.

Section 4: Proposed Fiscal Impact

Because the fee waivers are authorized, but not required, the proposed fiscal impact is Indeterminate. However, the table below shows a possible range of the impact using the High, Middle, and Low assumptions described above.

	High		Middle		Low		**Proposed**	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	**Cash**	**Recurring**
2018-19	($5.8)	($5.8)	($1.4)	($1.4)	($0.4)	($0.4)	**(**)**	**(**)**
2019-20	($5.9)	($5.9)	($1.4)	($1.4)	($0.4)	($0.4)	**(**)**	**(**)**
2020-21	($6.0)	($6.0)	($1.5)	($1.5)	($0.4)	($0.4)	**(**)**	**(**)**
2021-22	($6.0)	($6.0)	($1.5)	($1.5)	($0.4)	($0.4)	**(**)**	**(**)**
2022-23	($6.1)	($6.1)	($1.5)	($1.5)	($0.4)	($0.4)	**(**)**	**(**)**

List of Affected Trust Funds:
None. Tuition and fee revenue is maintained locally by each college and is not included in a state trust fund.

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted a negative indeterminate impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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	**	**	**	**
2022-23	0.0	0.0	0.0	0.0	**	**	**	**

HB 75 -- Fee Waivers for Active Duty Military

	NUMBER OF WAIVERS			WAIVER PER CREDIT HOUR			ANNUAL CREDIT HOURS			TOTAL COST IMPACT		
Fiscal Year	HIGH 55% of Total	MIDDLE 45% of Total	LOW 35% of Total	HIGH (100%)	MIDDLE (75%)	LOW (50%)	HIGH	MIDDLE	LOW	HIGH	MIDDLE	LOW
2018-19	7,425	6,075	4,725	$26.22	$19.67	$13.11	30	12	6	5,840,505	1,433,943	371,669
2019-20	7,496	6,133	4,770	$26.22	$19.67	$13.11	30	12	6	5,896,354	1,447,633	375,208
2020-21	7,566	6,191	4,815	$26.22	$19.67	$13.11	30	12	6	5,951,416	1,461,324	378,748
2021-22	7,638	6,249	4,860	$26.22	$19.67	$13.11	30	12	6	6,008,051	1,475,014	382,288
2022-23	7,710	6,308	4,906	$26.22	$19.67	$13.11	30	12	6	6,064,686	1,488,940	385,906

	HIGH ($ millions)	MIDDLE ($ millions)	LOW ($ millions)
2018-19	($5.8)	($1.4)	($0.4)
2019-20	($5.9)	($1.4)	($0.4)
2020-21	($6.0)	($1.5)	($0.4)
2021-22	($6.0)	($1.5)	($0.4)
2022-23	($6.1)	($1.5)	($0.4)

HB 75 -- Fee Waivers for Active Duty Military

Enrollment in FCS Institutions

Florida Active Duty Military Personnel			
2012	61,824		
2013	63,209	2.2%	
2014	62,494	-1.1%	
2015	64,018	2.4%	
2016	62,015	-3.1%	
2017	64,202	3.5%	0.9% 3-Yr Average Growth Rate
2018	64,809	0.9%	
2019	65,422	0.9%	
2020	66,041	0.9%	
2021	66,665	0.9%	
2022	67,295	0.9%	
2023	67,931	0.9%	

US Active Duty Stats				
	US Active Duty	Tuition Assistance Pgm Participants	% of Total	
2011	1,411,425	288,218	20.4%	
2012	1,368,428	288,722	21.1%	
2013	1,370,329	279,399	20.4%	20.6% 3-Yr Average Share

Potential Florida Tuition Assistance Pgm Participants		
	Number of Students	% Enrolled in Fla College = 45%)
2012	13,044	5,870
2013	12,888	5,800
2014	12,896	5,803
2015	13,211	5,945
2016	12,798	5,759
2017	13,249	5,962
2018	13,374	6,018
2019	13,501	6,075
2020	13,628	6,133
2021	13,757	6,191
2022	13,887	6,249
2023	14,018	6,308

REVENUE ESTIMATING CONFERENCE

Tax: Tuition and Fees
Issue: Refunds of Excess Credit Hours Surcharge
Bill Number(s): CS/HB 565 (Ch. 2018-132, L.O.F.)

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Representative Mariano
Month/Year Impact Begins: July 1, 2018
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law: Pursuant to section 1009.286, F.S., a student enrolled in a state university must pay a surcharge for taking credit hours in excess of those required to complete his or her baccalaureate degree program.

The surcharge is effective for a student who enters a state university for the first time and maintains continuous enrollment as follows:

- For the 2009-2010 and 2010-2011 academic years, an excess credit hour surcharge equal to 50 percent of the tuition rate for each credit hour in excess of 120 percent of degree requirements.
- For the 2011-2012 academic year, an excess credit hour surcharge equal to 100 percent of the tuition rate for each credit hour in excess of 115 percent of degree requirements.
- For the 2012-2013 academic year and thereafter, an excess credit hour surcharge equal to 100 percent of the tuition rate for each credit hour in excess of 110 percent of degree requirements.

Most baccalaureate programs require 120 hours to complete a degree; thus, students can take up to 132 credit hours before the surcharge is assessed. The Fiscal Year 2017-18 tuition rate is $105.07 per credit hour.

b. Proposed Change: The bill requires state universities to refund the excess hour surcharge for up to 12 credit hours to first-time-in-college (FTIC) students who complete a baccalaureate degree within four years after initial enrollment in a state university.

Section 2: Description of Data and Sources

Florida Board of Governors Legislative Bill Analysis for HB 565
Enrollment and Excess Credit Hours Data provided by Florida Board of Governors Staff
State University System Tuition and Required Fees for 2017-18, available at http://www.flbog.edu/board/office/budget/_doc/tuition/2017-18-SUS-Tuition-and-Fee-for-New-Students-at-Main-Campus-by-level.pdf.
2017 University Work Plan Reports, available at http://www.flbog.edu/board/workplan/2017_workplan.php.

Section 3: Methodology (see attached)

The Board of Governors staff provided data for FY 2015-16, in which there were 1,450 FTIC graduates who completed a degree within four years and had excess credit hours. These students made up approximately 10 percent of the total FTIC students graduating within four years. The total excess credit hours taken by these students was 12,000 (approximately 8 hours per student on average).

To construct the estimate, the number of FTIC initial students for each year was projected using university planned enrollments contained in the 2017 work plans. The FY 2015-16 data provided by the BOG was used to project the number of FTIC students who would graduate in four years and have excess credit hours.

To calculate the fiscal impact, the assumed number of graduates with excess hours was multiplied by the excess surcharge per credit hour (=$105.07) and an assumed number of excess hours (High = 12 hours; Middle = 8 hours; Low = 6 hours). The excess hours surcharge amount was assumed to remain at the same level for each year of the forecast (i.e., no tuition increases were assumed).

REVENUE ESTIMATING CONFERENCE

Tax: Tuition and Fees
Issue: Refunds of Excess Credit Hours Surcharge
Bill Number(s): CS/HB 565 (Ch. 2018-132, L.O.F.)

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(1.9)	(1.9)	(1.3)	(1.3)	(0.9)	(0.9)
2019-20	(1.9)	(1.9)	(1.3)	(1.3)	(1.0)	(1.0)
2020-21	(2.0)	(2.0)	(1.3)	(1.3)	(1.0)	(1.0)
2021-22	(2.0)	(2.0)	(1.3)	(1.3)	(1.0)	(1.0)
2022-23	(2.0)	(2.0)	(1.3)	(1.3)	(1.0)	(1.0)

List of affected Trust Funds:
None. Tuition and fee revenue is maintained locally by each state university and is not included in a state trust fund.

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the middle estimate, assuming the impact starts with eligible students graduating on or after July 1, 2018.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)
2019-20	0.0	0.0	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)
2020-21	0.0	0.0	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)
2021-22	0.0	0.0	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)
2022-23	0.0	0.0	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)

CS/HB 565 -- Refunds of Excess Credit Hours Surcharge

FTIC Initial Students						
	FTIC Initial Students	Total FTIC Students	Initial % of Total	Growth Rate Total FTIC		
FY 2012-13	41,435	146,666	0.2825			
FY 2013-14	42,016	147,266	0.2853	1.0041		
FY 2014-15	42,954	148,716	0.2888	1.0098		
FY 2015-16	42,901	150,268	0.2855	1.0104		
FY 2016-17	43,069	152,336	0.2827	1.0138		
FY 2017-18	44,514	155,067	0.2871	1.0179	0.2851	3 yr avg initial %
FY 2018-19	44,684	156,733	0.2851	1.0107		
FY 2019-20	45,077	158,114	0.2851	1.0088		
FY 2020-21	45,598	159,940	0.2851	1.0115	1.0104	3 yr avg total growth rate
FY 2021-22	46,071	161,598	0.2851	1.0104		
FY 2022-23	46,548	163,273	0.2851	1.0104		

FTIC Graduates in Four Year with Excess Hours					
	FTIC Students Graduating within 4 Years	FTIC Graduates with Excess Hours	% of FTIC Graduates	% of FTIC Initial 4 Years Prior	Average Excess Credit Hours per Student
FY 2015-16	14,284	1,450	10%	34%	8.28
FY 2016-17	14,484	1,470	10%	34%	
FY 2017-18	14,808	1,503	10%	34%	
FY 2018-19	14,789	1,501	10%	34%	
FY 2019-20	14,847	1,507	10%	34%	
FY 2020-21	15,345	1,558	10%	34%	
FY 2021-22	15,404	1,564	10%	34%	
FY 2022-23	15,540	1,577	10%	34%	

Estimated Fiscal Impact					
	Number of Students Receiving a Refund	Refund per Credit Hour	HIGH (12 Credit Hours)	MIDDLE (8 Credit Hours)	LOW (6 Credit Hours)
			12.00	8.00	6.00
FY 2018-19	1,501	$105.07	$1,892,521	$1,261,681	$946,260
FY 2019-20	1,507	$105.07	$1,900,086	$1,266,724	$950,043
FY 2020-21	1,558	$105.07	$1,964,389	$1,309,592	$982,194
FY 2021-22	1,564	$105.07	$1,971,954	$1,314,636	$985,977
FY 2022-23	1,577	$105.07	$1,988,345	$1,325,563	$994,172

REVENUE ESTIMATING CONFERENCE

Tax: Corporate Income Tax, Insurance Premium Tax
Issue: Corporate Income Tax Piggyback
Bill Number(s): HB 7093 Enrolled

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Rep. Renner
Month/Year Impact Begins: May 2018
Date of Analysis: 5/2/2018

Section 1: Narrative

a. Current Law: Certain corporations doing business in Florida must pay tax of 5.5 percent on income earned in Florida. Florida "piggybacks" the federal income tax code in its determination of taxable income. Currently, the Internal Revenue Code of 1986, as amended and in effect on January 1, 2017, is the starting point for the Florida Corporate Income Tax calculation.

b. Proposed Change: The proposed legislation changes the starting point for the Florida Corporate Income Tax calculation to the Internal Revenue Code of 1986, as amended and in effect on January 1, 2018. This revision picks up both the federal law changes passed as part of the Tax Cuts and Jobs Act of 2017 and the Bipartisan Budget Act of 2018, with the following exception.

The Tax Cuts and Jobs Act of 2017 provides for 100% bonus depreciation for assets acquired and placed in service during the period September 27, 2017 and before 2023. It also provides for 80% bonus depreciation for property placed in service during 2023, 60% bonus depreciation for property placed in service during 2024, 40% bonus depreciation for property placed in service during 2025, and 20% bonus depreciation for property placed in service in 2026

HB 7093 decouples from the Tax Cut and Jobs Act of 2017 with respect to bonus depreciation by requiring an addition to taxable income in an amount equal to 100% of any amount deducted for federal income tax purposes as bonus depreciation for the taxable year pursuant to s. 13201 of Public Law number 115-97 from property put in place after September 26, 2017 and before January 1, 2027. Florida law provides for a subtraction of one-seventh of the amount of bonus depreciation added back in the first year and each of the subsequent six years, and this subtraction will apply to any amounts added back due to decoupling from bonus depreciation provided under the Tax Cuts and Jobs Act of 2017.

HB 7093 also creates section 220.1105, Florida Statutes, to read:
220.1105 Tax imposed; automatic refunds and downward adjustments to tax rates.—

(1) As used in this section, the term:

(a) "Net collections" means the total amount of taxes collected under this chapter by the department in the 2018-2019 fiscal year, including related interest and penalties, minus the total amount of refunds of taxes levied under this chapter and issued by the department in that fiscal year. No later than September 1, 2019, the Office of Economic and Demographic Research shall determine net collections for the 2018-2019 fiscal year.

(b) "Forecasted net collections" means the amount of net collections forecasted for the 2018-2019 fiscal year by the Revenue Estimating Conference on February 23, 2018.

(c) "Adjusted forecasted collections" means forecasted net collections for the 2018-2019 fiscal year multiplied by 1.07.

(d) "Tax rate imposed" is the tax rate as defined in ss. 220.11(2) and 220.63(2) adjusted as set forth in this section.

(2) The tax rate imposed shall be adjusted based on net collections in the 2018-2019 fiscal year. If the net collections exceed the adjusted forecasted collections, the tax rate imposed for taxable years beginning on or after January 1, 2019, shall be the tax rate imposed for taxable years beginning on or after January 1, 2018, multiplied by the quotient of the adjusted forecasted collections divided by the net collections. The resulting tax rate shall be rounded to the nearest thousandth and rounded down if the fourth digit to the right of the decimal point is the number five.

(3) By October 1, 2019, the Department of Revenue shall calculate the tax rate imposed, if it is to be adjusted pursuant to subsection (2), and shall on that same date report the results of such calculation to the Governor, the President of the Senate, and the Speaker of the House of Representatives.

(4) Any amount by which net collections exceed adjusted forecasted collections for the 2018-2019 fiscal year shall only be used to provide refunds to corporate income tax payers as follows:

(a) For purposes of this subsection:

1. "Eligible taxpayer" means a taxpayer whose taxable year begins between April 1, 2017, and March 31, 2018, and whose final tax liability for such taxable year is greater than zero.

2. "Excess collections" means the amount by which net collections for the 2018-2019 year exceed adjusted forecasted collections for that fiscal year.
3. "Final tax liability" means the taxpayer's amount of tax due under this chapter for a taxable year, reported on a return filed pursuant to s. 220.222, including a return filed timely pursuant to a valid extension.
4. "Total eligible tax liability" means the sum of final tax liabilities of all eligible taxpayers.
5. "Taxpayer refund share" means an eligible taxpayer's final tax liability as a percentage of the total eligible tax liability.
6. "Taxpayer refund" means the taxpayer refund share multiplied by the excess collections.

(b) No later than February 15, 2020, the department shall determine total eligible tax liability, the taxpayer refund share for each eligible taxpayer, and the taxpayer refund for each eligible taxpayer.

(c) No later than March 1, 2020, the department shall refund a taxpayer refund to each eligible taxpayer.

(5) Tax rate adjustments pursuant to this section are repealed for taxable years beginning on or after January 1, 2020.

Section 2: Description of Data and Sources

- *Estimated Budget Effects Of The Conference Agreement For H.R.1, The "Tax Cuts And Jobs Act," As Passed By The House Of Representatives, And As Amended By The Senate* (Joint Committee on Taxation; 12/18/2017)
- *Estimated Budget Effects Of The Revenue Provisions Contained In The "Bipartisan Budget Act Of 2018"* (Joint Committee on Taxation; 2/08/2018)
- *Conference Agreement for HR 1 – Initial Observations* (KPMG; 12/20/17)
- Conversations between staff at the Department of Revenue and the Joint Committee on Taxation (JCT)

Section 3: Methodology (Include Assumptions and Attach Details)

To begin its review for Florida, the Revenue Estimating Conference (REC) used the Joint Committee on Taxation's analysis of the Tax Cuts and Jobs Act. In that document, JCT segregated the Act's specific tax provisions into three types: individual tax reform, business tax reform, and international tax reform. The REC concentrated on the business and international provisions since they were most likely to affect Corporate Income Tax (CIT) collections. The JCT allocated their estimates across federal fiscal years, indicating that the federal impacts reflect the expected timing of estimated payments, tentative payments and final returns. For some of the business tax reform items, the JCT staff further identified the expected split between CIT and Personal Income Tax (PIT). Where provided, those shares were used to adjust the JCT analysis.

The methodology for the preliminary review is as follows:

1. The JCT analysis was transformed from a display of federal fiscal impacts to tax base impacts. In order to identify the impact on the base, the newly authorized federal tax rate of 21% was used. In those instances where JCT had provided a split between CIT and PIT, an effective rate of 19% was used to convert the PIT portion.
2. Once converted to federal tax base impacts, the base impacts were shared to Florida by assuming that Florida has 3.6% of the federal tax base. This share was calculated by using the following formula: $\frac{Sum(\frac{Florida\ CIT\ Collections_{1998-2017}}{5.5\%\ (Florida\ Stated\ Rate)})}{Sum(\frac{Federal\ CIT\ Collections_{1999-2017}}{35\%\ (Federal\ Stated\ Rate)})}$. Over a twenty-year period, the result was 3.5%. However, the more recent years were all greater than 3.5%, prompting the REC to use 3.6% in its preliminary review.
3. Florida's CIT tax rate of 5.5% was then applied to Florida's share of the tax base.
4. As a general rule, the preliminary review assumed that Florida's specific impact reflected the same share of the state's tax base as JCT assumed for the federal tax base, effectively making 100% of the adjustment flow through to the state's portion of the federal tax base (the 3.6% adjustment described above). This assumption was relaxed when it was known to be unlikely. Many categories were left at 100% by default, meaning simply that there was no specific basis to adjust from 100% at this time. This should not be interpreted to mean that there is confidence in every instance that this will be the ultimate result. The known adjustments are identified below:
    a. The impact affected partnerships. For those provisions, the scale factor was set at 2% to recognize the limited impact that would come in those instances where a corporation is a partner or where the partnership chooses to be treated as a corporation at the federal level.
    b. New credits created at the federal level. The creation of a credit at the federal level is accompanied by a federal requirement to add back any deduction previously associated with those expenses. Florida picks up federal taxable income after this addition, meaning that the creation of a new federal credit typically generates additional

revenue for Florida due to the elimination of the related deduction. These impacts were assumed to occur at -26% of the federal impact. The negative recognizes that this impact is positive to Florida, even though it is negative at the federal level. The 26% is derived from the relative stated rates of Florida and the federal government (5.5% and 21%, respectively).

c. Unique Florida circumstances. Examples include impacts related to citrus production, transportation fringe benefits, and craft beverage modernization.
d. Insurance Sector. In those instances where the impacts occurred within the insurance sector, a 15% scale factor was used. That factor was used to recognize that there would be at least a partial offset to the positive CIT impact from the associated credit against Florida's Insurance Premium Tax. That credit is limited, so the 15% factor was used under the assumption that only 85% of any increase would be credited against the Insurance Premium Tax due to the cap limit.
e. No state impact given Florida's tax structure. In those instances where there is no feed through to Florida because our specific tax structure does not allow it, the scale factor was set to zero.
f. Due to HB 7093 decoupling from Bonus Depreciation, the scale factor for Bonus Depreciation was set to zero.
g. Due to HB 7093 decoupling from the additional expensing over $500,000 under section 179, the scale factor for the increased section 179 expensing was set to zero.

5. The attributed Florida impacts were then converted from federal fiscal years to state fiscal years. To make this conversion, the Florida CIT collections by month were examined over the period covering the 2011 to 2016 calendar years. The percent of total annual collections for the months of July, August and September was calculated to be 21.07%. This share was used to convert federal fiscal years to state fiscal years under the assumption that federal receipts would have the same percentage share of total collections as Florida does for this three-month period.

The same assumptions and basic methodology were used to analyze the impacts of the tax extenders authorized in the Bipartisan Budget Act of 2018.

To adopt the Florida dollar impacts suggested by the preliminary review as point estimates, a series of overarching assertions would have to be made by the Conference. Specifically:

1. The JCT analysis reasonably estimates the impacts at the federal level and applied approximately the same standards that the REC would use.
2. The application of a 3.6% share of the federal CIT tax base provides a reasonably correct representation of Florida.
3. The tax provisions retained at a 100% flow-through from the federal tax base to the state's portion are, in fact 100%, and not something lower.
4. For those tax provisions affecting the treatment of foreign-related income, the impacts are appropriately shared to Florida. Moreover, there are no constitutional restrictions that prevent an impact from occurring in Florida.
5. There will be no material tax planning response to the CIT tax changes. In this regard, it is important to note that the federal changes will have behavioral ramifications at the federal level, across the multiple states that have CIT, and within Florida. Some of these effects will be interactive. As corporations consider strategies for tax minimization, it is unclear what changes will occur between states.
6. For those instances where federal policies need to be developed but the development has not yet occurred, the final results will not materially alter the understanding the REC currently has of the new tax provisions.

Additionally, the provisions regarding the rate adjustment and refunds work to create additional uncertainty as to the impact of HB 7093. If the provisions are not triggered, the impact of the legislation is affected by the issues discussed above. If the rate reduction and refund provisions are triggered, corporate tax revenues during the forecast period will be lower than otherwise.

REVENUE ESTIMATING CONFERENCE

Tax: Corporate Income Tax, Insurance Premium Tax
Issue: Corporate Income Tax Piggyback
Bill Number(s): HB 7093 Enrolled

Section 4: Proposed Fiscal Impact: The table below has intentionally been left blank.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19						
2019-20						
2020-21						
2021-22						
2022-23						

List of affected Trust Funds:
CIT Group
IPT Group

Section 5: Consensus Estimate (Adopted: 05/03/2018): On March 2, 2018, the Conference reviewed an earlier draft of the bill (including the effect of a proposed amendment). The Conference adopted plus/minus, indeterminate cash estimates for Fiscal Years 2017-2018 and 2018-2019; positive, indeterminate cash for all years thereafter; and positive, recurring impacts for all years of the forecast for HB 7093 with Proposed Amendment.

The version of the bill reviewed on March 2nd (HB 7093 with amendment 691223) decouples from both bonus depreciation and the increase in the section 179 expensing, as well as provides an automatic rate reduction. While the Conference discussed the possibility of a unique impact from the automatic rate reduction, it determined that it is impossible to predict a probable impact. In this regard, the current forecast for corporate income tax collections is presumed correct.

In its discussion of the overall estimate, the Conference expressly did not adopt any of the specific amounts or assumptions associated with the individual provisions that are shown in the accompanying documents. Since the Conference was unable—at that time—to accept the six overarching assertions (identified at the bottom of Section 3) that are considered critical to making point estimates, these documents have been provided for illustration only. However, the Conference did determine that there was sufficient certainty to adopt directional impacts for each year in the forecast period.

The final version of the bill (HB 7093, Enrolled) still decouples from bonus depreciation, but now piggybacks the increase in section 179 expensing. In addition, while it continues to provide an automatic rate reduction and refund of taxes under certain circumstances, the language differs from the previous version. The Conference determined that the proposed decoupling has the same directional impact as the estimate previously adopted for HB 7093 with Proposed Amendment. The Conference further determined that the changes to the automatic rate reduction and tax refund provisions did not alter the original impact adopted on March 2nd: in other words, should they occur, the impact would be negative and indeterminate, but likely would not be sufficient to result in the overall impact of the bill becoming negative in Fiscal Years 2019-20 and thereafter.

Ultimately, the Conference retained the same estimate for the enrolled version of the bill that was previously adopted: plus/minus indeterminate cash estimates for Fiscal Years 2017-2018 and 2018-2019; positive, indeterminate cash for all years thereafter; and positive, recurring impacts for all years of the forecast.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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	**	**
2022-23	**	**	0.0	0.0	0.0	0.0	**	**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1		**ESTIMATED BUDGET EFFECTS OF THE CONFERENCE AGREEMENT FOR H.R. 1, THE "TAX CUTS AND JOBS ACT"**																				
2		**Fiscal Years 2018 - 2027**		**Florida share of Taxable income**		**3.60%**															**>$250M =1**	KPMG Feb
3		***[Millions of Dollars]***		**Florida Tax Rate**		**5.50%**			**Federal Fiscal Years**												**>$90M and <250M = 2**	6 Report Page
4		**Provision**			**Multiple source impact**	**Source for Split**	**Florida Impact Scale Factor**	**Effective**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2018 - 2022**	**2018 - 2027**	**< $90 M =3 Five Year Impact**	Number
5		**II. Business Tax Reform**																				
6	II	**A.**	1	**Repeal of Alternative Minimum Tax on Corporations [2]....**			100%	tyba 12/31/17	-$64.11	-$65.06	-$62.23	-$64.11	-$66.00	-$12.26	-$12.26	-$12.26	-$11.31	-$10.37	-$321.51	-$379.97	1	40
7	II	**B.**	2	**21 Percent Corporate Tax Rate.....**			0%	tyba 12/31/17	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
8	II	**C. Small Business Reforms**	3	**1. Increase section 179 expensing to $1 million with aphaseout range beginning at $2.5 million and expand definition of qualified property**			JCT 11%	ppisi tyba 12/31/17	-$4.83	-$7.61	-$4.21	-$2.67	-$2.06	-$1.54	-$1.03	-$0.92	-$0.92	-$0.92	-$21.38	-$26.72	3	44
9	II	**C. Small Business Reforms**	4	**2. Simplified accounting for small business.....**			JCT 32%	[12]	-$23.00	-$22.70	-$9.99	-$6.36	-$5.15	-$4.54	-$4.84	-$5.15	-$5.15	-$5.45	-$67.19	-$92.31	3	58
10	II	**D. Cost Recovery**	6	**1. Extension, expansion, and phase down of bonus depreciation (sunset 12/31/26) [13].....**		**PCS for SB 502 Decoupling**	0%	paa 9/27/17 apisasd & sppoga 9/27/17	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	1	44
11	II	**D. Cost Recovery**	7	**2. Limit net interest deductions to 30 percent of adjustedtaxable income, carryforward of denied deduction.....**			JCT 96%	tyba 12/31/17	$75.64	$159.38	$177.38	$176.48	$224.21	$271.93	$266.53	$286.34	$312.45	$332.26	$813.09	$2,282.59	1	48
12	II	**D. Cost Recovery**	8	**3. Modify treatment of S corporation conversions into C Corporation**			80%	DOE	-$3.77	-$3.77	-$4.53	-$4.53	-$4.53	-$4.53	-$4.53	-$5.28	-$5.28	-$5.28	-$21.12	-$46.01	3	83
13	II	**D. Cost Recovery**	9	**4. Modifications to depreciation limitations on luxury automobiles and personal use property**			100%	ppisa 12/31/17	- **Estimate Included in Item II.D.1.** -												
14	II	**D. Cost Recovery**	10	**5. Modifications of treatment of certain farm property.....**			100%	ppisa 12/31/17	[3]	[3]	[3]	-$0.94	-$1.89	-$2.83	-$1.89	-$0.94	[3]	[3]	-$2.83	-$8.49	3	47
15	II	**D. Cost Recovery**	11	**6. Modification of net operating loss deduction.....**			JCT 91%	lai tyba 12/31/17	$54.85	$85.71	$95.13	$136.27	$215.98	$292.26	$308.54	$258.83	$178.27	$97.70	$587.94	$1,723.54	1	41
16	II	**D. Cost Recovery**	12	**7. Repeal like-kind exchanges except for real property.....**			100%	generally eca 12/31/17	$4.71	$8.49	$12.26	$16.03	$20.74	$27.34	$35.83	$44.31	$54.69	$67.89	$62.23	$292.29	3	53
17	II	**D. Cost Recovery**	13	**8. Applicable recovery period for real property.....**			100%	ppisa 12/31/17	-$0.94	-$0.94	-$2.83	-$3.77	-$4.71	-$6.60	-$5.66	-$6.60	-$8.49	-$5.66	-$13.20	-$46.20	3	47
18	II	**D. Cost Recovery**	14	**9. Amortization of research and experimental expenditures.....**			JCT 77%	apoii tyba 12/31/21	---	---	---	---	$175.24	$238.23	$188.27	$136.86	$82.55	$45.62	$175.24	$866.76	2	46
19	II	**D. Cost Recovery**	15	**10. Expensing of certain costs of replacing citrus plants lost by reason of a casualty (sunset 12/22/27).....**			100%	apoia DOE	-$0.52	-$0.52	-$0.52	-$0.52	-$0.52	-$0.52	-$0.52	-$0.52	-$0.52	-$0.52	-$2.62	-$5.24	3	48
20	II	**E. Business-Related Deductions**	16	**1. Repeal of deduction for income attributable to domestic production activities .....**			JCT 77%	tyba 12/31/17	$31.14	$64.45	$67.34	$69.51	$71.69	$74.58	$77.48	$80.38	$79.65	$88.34	$304.13	$704.56	1	52
21	II	**E. Business-Related Deductions**	17	**2. Limitation on deduction by employers of expenses for fringe benefits:**			100%															
22	II	**E. Business-Related Deductions**	18	**a. Meals and entertainment expenses, including meals for the convenience of the employer [14].....**			100%	apoia 12/31/17 & a	$15.09	$20.74	$20.74	$21.69	$21.69	$22.63	$22.63	$23.57	$26.40	$26.40	$99.94	$221.57	2	54
23	II	**E. Business-Related Deductions**	19	**b. Repeal deduction for qualified transportation fringes, including commuting except as necessary for employee's safety [15].....**			50%	apoia 12/31/17	$5.66	$7.54	$8.01	$8.01	$8.49	$8.49	$8.96	$8.96	$9.43	$9.43	$37.71	$82.97	3	55
24	II	**E. Business-Related Deductions**	20	**c. Clarification of tangible personal property deductible as employee achievement award**			100%	apoia 12/31/17	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]		
25	II	**E. Business-Related Deductions**	21	**3. Eliminate deduction for member of Congress living expenses**			100%	tyba DOE	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]		
26	II	**E. Business-Related Deductions**	22	**4. UBTI increased by amount of certain fringe benefit expenses for which deduction is disallowed**			100%	apoia 12/31/17	- **Estimate Included in Items II.E.2.b.** -												
27	II	**E. Business-Related Deductions**	23	**5. Repeal of rollover of publicly traded securities gain into specialized small business investment companies**			100%	sa 12/31/17	$0.94	$1.89	$1.89	$1.89	$1.89	$0.94	$0.94	$0.94	$0.94	$0.94	$8.49	$13.20	3	53
28	II	**E. Business-Related Deductions**	24	**6. Certain self-created property not treated as a capital asset....**			100%	Da 12/31/17 tyba 12/31/17	[3]	$0.94	$0.94	$0.94	$0.94	$0.94	$0.94	$0.94	$0.94	$0.94	$3.77	$8.49	3	52
29	II	**F. Accounting Methods**	25	**1. Certain special rules for taxable year of inclusion (in general)**			100%	tyba 12/31/17	$11.31	$16.03	$16.03	$16.03	$6.60	$1.89	$1.89	$1.89	$1.89	$1.89	$66.00	$75.43	3	56
30	II	**F. Accounting Methods**	26	**2. Certain special rules for taxable year of inclusion (related to original issue discount and other similar items).....**			100%	[16]	$0.00	$2.83	$6.60	$6.60	$6.60	$6.60	$6.60	$3.77	$1.89	$1.89	$22.63	$43.37	3	56
31	II	**G. Business Credits**	27	**1. Modification of credit for clinical testing expenses for certain drugs for rare diseases or conditions**			-26%	apoii tyba 12/31/17	-$1.73	-$4.20	-$5.19	-$6.18	-$7.41	-$8.65	-$9.88	-$11.12	-$12.35	-$13.59	-$24.70	-$80.28	3	60
32	II	**G. Business Credits**	28	**2. Modify Rehabilitation credit to provide 20% historic credit ratably over 5 years, repeal credit for pre-1936 property**			-2%	[17]	[5]	-$0.06	-$0.11	-$0.11	-$0.09	-$0.06	-$0.04	-$0.04	-$0.04	-$0.04	-$0.38	-$0.58	3	60
33	II	**G. Business Credits**	29	**3. Provide a tax credit to certain employers who provide family and medical leave (sunset 12/31/19)**			-26%	tyba 12/31/17	$1.73	$3.71	$2.72	$1.24	$0.74	$0.49	$0.00	$0.00	$0.00	$0.00	$10.13	$10.62	3	60
34	II	**H. Banks and Financial Instruments**	30	**1. Limitation on deduction for FDIC premiums**			100%	tyba 12/31/17	$4.71	$14.14	$14.14	$14.14	$14.14	$15.09	$15.09	$16.03	$16.03	$16.03	$61.29	$139.54	3	87
35	II	**H. Banks and Financial Instruments**	31	**2. Repeal of advance refunding bonds**			20%	ar bia 12/31/17	$0.75	$2.07	$2.64	$3.21	$3.77	$3.96	$3.96	$4.15	$4.15	$4.15	$12.45	$32.81	3	90
36	II	**H. Banks and Financial Instruments**	32	**3. Repeal of tax credit bonds [2]**			100%	bia 12/31/17	[5]	[5]	[5]	[5]	[5]	$0.94	$0.94	$0.94	$0.94	$0.94	$0.94	$4.71	3	89
37	II	**I. Compensation**	33	**1. Modification of limitation on excessive employee remuneration, with transition rule [18]**			100%	tyba 12/31/17	[5]	$9.43	$9.43	$9.43	$9.43	$9.43	$9.43	$9.43	$10.37	$16.03	$37.71	$92.40	3	65

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
4		Provision			Multiple source impact	Source for Split	Florida Impact Scale Factor	Effective	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018 - 2022	2018 - 2027	Five Year Impact	
38	II	I. Compensation	34	2. 21-percent excise tax on excess tax-exempt organization executive compensation (certain exceptions provided to non-highly compensated employees, and for medical services			0%	tyba 12/31/17	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
39	II	I. Compensation	35	3. Treatment of qualified equity grants			100%	[19]	-$1.89	-$1.89	-$1.89	-$1.89	-$0.94	[3]	[3]	[3]	[3]	-$0.94	-$8.49	-$9.43	3	66
40	II	I. Compensation	36	4. Increase the excise tax on stock compensation in an inversion from 15 percent to 20 percent.....			0%	DOE	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]		
41	II	J. Insurance	37	1. Net operating losses of life insurance companies	CIT and IPT		15%	lai tyba 12/31/17	---------- Estimate Included in Item II.D.6 ----------													
42	II	J. Insurance	38	2. Repeal of small life insurance company deduction.....	CIT and IPT		15%	tyba 12/31/17	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]		
43	II	J. Insurance	39	3. Adjustment for change in computing reserves....	CIT and IPT		15%	tyba 12/31/17	$0.14	$0.14	$0.14	$0.14	$0.14	$0.14	$0.14	$0.14	$0.14	$0.14	$0.71	$1.41	3	95
44	II	J. Insurance	40	4. Repeal of special rule for distributions to shareholders from pre-1984 policyholders surplus account.....	CIT and IPT		15%	tyba 12/31/17	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]		
45	II	J. Insurance	41	5. Modification of proration rules for property and casualty insurance companies	CIT and IPT		15%	tyba 12/31/17	$0.14	$0.28	$0.28	$0.28	$0.28	$0.28	$0.28	$0.28	$0.28	$0.28	$1.27	$2.69	3	96
46	II	J. Insurance	42	6. Repeal of special estimated tax payments	CIT and IPT		15%	tyba 12/31/17	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]		
47	II	J. Insurance	43	7. Computation of life insurance reserves	CIT and IPT		15%	tyba 12/31/17	$1.27	$2.40	$2.40	$2.40	$2.55	$2.55	$2.55	$2.69	$1.70	$0.85	$11.03	$21.36	3	97
48	II	J. Insurance	44	8. Modification of rules for life insurance proration	CIT and IPT		0%	tyba 12/31/17	[5]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
49	II	J. Insurance	45	9. Capitalization of certain policy acquisition expenses	CIT and IPT		15%	tyba 12/31/17	$0.14	$0.57	$0.85	$0.99	$0.99	$1.13	$1.27	$1.27	$1.41	$1.56	$3.54	$10.18	3	98
50	II	J. Insurance	46	10. Tax reporting for life settlement transactions	CIT and IPT		15%	tyba 12/31/17	[3]	[3]	[5]	[5]	[5]	[5]	[5]	[5]	$0.14	$0.14	$0.00	$0.28		99
51	II	J. Insurance	47	11. Clarification of tax basis of life insurance contracts	CIT and IPT		15%	teia 12/31/17	---------- Estimate Included in Item II.J.8. ----------													
52	II	J. Insurance	48	12. Exception to transfer for valuable consideration rule	CIT and IPT		15%	ta 12/31/17	---------- Estimate Included in Item II.J.8. ----------													
53	II	J. Insurance	49	13. Modification of property and casualty insurance company discounting rules	CIT and IPT		15%	tyba 12/31/18	$0.42	$2.55	$2.55	$2.55	$2.55	$1.13	$2.40	$1.98	$0.85	$0.42	$10.61	$17.40	3	101
54	II	K. Partnerships	50	1. Tax gain on the sale of a partnership interest on look-thru basis			2%	seado/a 11/27/17 & seada 12/31/17	[5]	$0.04	$0.06	$0.06	$0.08	$0.09	$0.09	$0.09	$0.09	$0.11	$0.23	$0.72	3	76
55	II	K. Partnerships	51	2. Expand the definition of substantial built-in loss for purposes of partnership loss transfers			2%	topia 12/31/17	[3]	[3]	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.06	$0.15	3	79
56	II	K. Partnerships	52	3. Charitable contributions and foreign taxes taken into account in determining limitation on allowance of partner's share of loss			2%	tyba 12/31/17	[5]	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.04	$0.04	$0.04	$0.08	$0.23	3	80
57	II	K. Partnerships	53	4. Repeal of technical termination of partnerships of at least $500,000			2%	ptyba 12/31/17 tyba 12/31/17	$0.02	$0.04	$0.02	$0.02	$0.04	$0.04	$0.04	$0.04	$0.04	$0.04	$0.13	$0.32	3	83
58	II	L. Tax-Exempt Organizations	54	1. Excise tax based on investment income of private colleges and universities with endowment per student of at least $500,000.....			0	tyba 12/31/17	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
59	II	L. Tax-Exempt Organizations	55	2. Unrelated business taxable income separately computed for each trade or business activity			100%	generally tyba 12/31/17	$1.89	$2.83	$2.83	$2.83	$3.77	$3.77	$3.77	$3.77	$3.77	$3.77	$14.14	$33.00	3	103
60	II	L. Tax-Exempt Organizations	56	3. Charitable deduction not allowed for amounts paid in exchange for college athletic event seating rights			100%	cmi typa 12/31/1	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$9.43	$18.86	3	104
61	II	L. Tax-Exempt Organizations	57	4. Repeal substantiation exception for charitable contributions reported by donee organization			100%	cmi typa 12/31/1	---------- Negligible Revenue Effect ----------													
62	II	M. Other Provisions	58	1. Modify tax treatment of Alaska Native Corporations and Settlement Trusts			100%	[20]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		
63	II	M. Other Provisions	59	2. Expansion of qualifying beneficiaries of an electing small business trust, and modify charitable contribution deduction for electing small business trust			100%	1/1/18 feoqb & tyb	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		
64	II	M. Other Provisions	60	3. Craft beverage modernization and tax reform (sunset 12/31/19)			20%	generally1/1/18	-$3.02	-$2.83	-$2.07	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	-$7.92	-$7.92	3	137
65	II	M. Other Provisions	61	4. Exempt amounts paid for aircraft management services from the excise taxes imposed on transportation by air			100%	apa DOE	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		
66	II	M. Other Provisions	62	5. Create qualified opportunity zones.....			100%	DOEapoia DOE	-$11.31	-$16.03	-$15.09	-$16.03	-$15.09	-$14.14	-$14.14	-$15.09	$76.37	$25.46	-$73.54	-$15.09	3	61
67	II	M. Other Provisions	63	6. Deny deduction for settlements subject to a nondisclosure agreement paid in connection with sexual harassment.....			100%		[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]		
68	II	M. Other Provisions	64	7. Expand provision relating to the non-deductibility of fines and penalties			100%	apoio/a DOE	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]		
69	II	M. Other Provisions	65	8. Repeal of deduction for local lobbying expenses.....			100%	apoio/a DOE	[5]	$0.94	$0.94	$0.94	$0.94	$0.94	$0.94	$0.94	$0.94	$0.94	$3.77	$8.49	3	55
70	II	M. Other Provisions	66	9. Revision of treatment of contributions to capital.....			100%	[21]	$0.94	$1.89	$3.77	$6.60	$9.43	$9.43	$8.49	$7.54	$6.60	$5.66	$22.63	$60.34	3	162

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
4		Provision			Multiple source impact	Source for Split	Florida Impact Scale Factor	Effective	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018 - 2022	2018 - 2027	Five Year Impact	
71	II	M. Other Provisions	67	10. Recharacterization of certain gains on property held for fewer than 3 years in the case of partnership profits interest held in connection with performance of investment services			2%	tyba 12/31/17	$0.04	$0.04	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.13	$0.23	3	?
72																						
73		Total of Business Tax Reform							$98.30	$285.35	$342.39	$393.11	$696.46	$941.53	$915.16	$840.14	$830.82	$709.01	$1,816.55	$6,052.27		
74																						
75		III. International Tax Reform																				
76		A. Establishment of Participation Exemption System for Taxation of Foreign Income																				
77	III	A. Establishment of Participation Exemption System for Taxation of Foreign Income	1	1. Deduction for dividends received by domestic corporations from certain foreign corporations			100%	[22]	-$167.83	-$264.94	-$189.51	-$191.40	-$196.11	-$198.00	-$208.37	-$218.74	-$229.11	-$243.26	-$1,009.80	-$2,107.29	1	108
78	III	A. Establishment of Participation Exemption System for Taxation of Foreign Income	2	2. Special rules relating to sales or transfers involving certain foreign corporations			100%	da 12/31/17 & T;	$0.94	$1.89	$4.71	$7.54	$11.31	$13.20	$16.03	$15.09	$16.97	$22.63	$26.40	$110.31	3	109
79	III	A. Establishment of Participation Exemption System for Taxation of Foreign Income	3	3. Treatment of deferred foreign income upon transition to participation exemption system of taxation and mandatory inclusion at two-tier rate (8-percent rate for illiquid assets, 15.5-percent rate for liquid assets)			0%	[23]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
80	III	B. Rules Related to Passive and Mobile Income	4	1. Current year inclusion of global intangible low-taxed income, with deduction, by United States shareholders [24]			100%	tyba 12/31/17	$72.60	$117.86	$90.51	$89.57	$87.69	$84.86	$86.74	$87.69	$151.80	$199.89	$458.23	$1,069.20	1	116
81	III	B. Rules Related to Passive and Mobile Income	5	2. Deduction for foreign-derived intangible income received from trade or business within the United States			100%	tyba 12/31/17	-$1.89	$45.26	$65.06	$62.23	$1.89	-$107.49	-$148.03	-$190.46	-$173.49	-$153.69	$172.54	-$600.60	2	121
82	III	C. Other Modifications of Subpart F Provisions	6	1. Elimination of inclusion of foreign base company oil related income			0%	[24]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
83	III	C. Other Modifications of Subpart F Provisions	7	2. Repeal of inclusion based on withdrawal of previously excluded subpart F income from qualified investment			0%	[24]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		
84	III	C. Other Modifications of Subpart F Provisions	8	3. Modification of stock attribution rules for determining status as a controlled foreign corporation			100%	[25]	---------- Estimate Included in Item III.A.1. ----------													
85	III	C. Other Modifications of Subpart F Provisions	9	4. Modification of definition of United States shareholder..			0%	[24]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
86	III	C. Other Modifications of Subpart F Provisions	10	5. Elimination of requirement that corporation must be controlled for 30 days before subpart F inclusions apply			0%	[24]	[5]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
87	III	D. Prevention of Base Erosion	11	1. Limitation on income shifting through intangible property transfers			100%	ti tyba 12/31/17	$0.94	$0.94	$0.94	$0.94	$0.94	$0.94	$0.94	$1.89	$1.89	$1.89	$4.71	$12.26	3	124
88	III	D. Prevention of Base Erosion	12	2. Certain related party amounts paid or accrued in hybrid transactions or with hybrid entities			100%	ti tyba 12/31/17	---------- Estimate Included in Item III.A.1. ----------													
89	III	D. Prevention of Base Erosion	13	3. Dividends received from post-enactment surrogate foreign corporations not qualified dividend income			100%	dra DOE	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]		
90	III	E. Modifications Related to Foreign Tax Credit System	14	1. Repeal of section 902 indirect foreign tax credits; determination of section 960 credit on current year basis			100%	[24]	---------- Estimate Included in Item III.A.1. ----------													
91	III	E. Modifications Related to Foreign Tax Credit System	15	2. Separate foreign tax credit limitation basket for Foreign branch income			100%	ti tyba 12/31/17	---------- Estimate Included in Item III.B.1. ----------													
92	III	E. Modifications Related to Foreign Tax Credit System	16	3. Source of income from sales of inventory determined solely on basis of production activities			100%	tyba 12/31/17	$0.94	$0.94	$0.94	$0.94	$0.94	$0.94	$0.94	$1.89	$1.89	$1.89	$4.71	$12.26	3	127
93	III	E. Modifications Related to Foreign Tax Credit System	17	4. Increase maximum overall domestic loss recapture to 100% for pre-2018 losses			100%	tyba 12/31/17	-$5.66	-$10.37	-$9.43	-$0.94	$0.94	$3.77	$0.94	$0.94	$0.94	$0.94	-$25.46	-$17.91	3	128
94	III	F. Inbound Provisions .	18	1. Base erosion and anti-abuse tax			0%	apoaa 12/31/17	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
95	III	G. Other Provisions	19	1. Restriction on insurance business exception to passive foreign investment company rules			100%	tyba 12/31/17	$0.94	$0.94	$0.94	$0.94	$0.94	$0.94	$0.94	$1.89	$1.89	$1.89	$4.71	$12.26	3	132
96	III	G. Other Provisions	20	2. Repeal of fair market value method of interest expense apportionment			0%	tyba 12/31/17	[5]	$0.00	$0.00	$0.00	[5]	[5]	[5]	[5]	[5]	[5]	$0.00	$0.00		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
4		**Provision**			**Multiple source impact**	**Source for Split**	**Florida Impact Scale Factor**	**Effective**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2018 - 2022**	**2018 - 2027**	**Five Year Impact**	
97																						
98		**Total of International Tax Reform .....**							**-$99.00**	**-$107.49**	**-$35.83**	**-$30.17**	**-$91.46**	**-$200.83**	**-$249.86**	**-$299.83**	**-$227.23**	**-$167.83**	**-$363.94**	**-$1,509.51**		
99																						
100		**Total Impact**							**-$0.70**	**$177.87**	**$306.56**	**$362.94**	**$605.00**	**$740.70**	**$665.30**	**$540.31**	**$603.59**	**$541.18**	**$1,451.67**	**$4,542.75**		
101																						
102																						
103				**Positive Impacts**					**$289.80**	**$578.78**	**$614.16**	**$662.39**	**$909.50**	**$1,101.85**	**$1,076.48**	**$1,007.42**	**$1,050.26**	**$980.89**	**$3,054.63**	**$8,271.53**		
104				**Negative Impacts**					**-$290.50**	**-$400.91**	**-$307.60**	**-$299.45**	**-$304.50**	**-$361.15**	**-$411.18**	**-$467.11**	**-$446.66**	**-$439.72**	**-$1,602.96**	**-$3,728.78**		
105				**Total**					**-$0.70**	**$177.87**	**$306.56**	**$362.94**	**$605.00**	**$740.70**	**$665.30**	**$540.31**	**$603.59**	**$541.18**	**$1,451.67**	**$4,542.75**		
106																						
107		**State Fiscal Year**							**2017-18**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2018-2022**	**2018-2027**		
108		**Percent of total collections that occur in July, August and September 2011 to 2016**		**21.07%**																		
109		**Totals converted to State Fiscal Year**																			**Residual**	
110								**Total of Business Tax Reform**	**$77.6**	**$245.94**	**$330.37**	**$382.43**	**$632.54**	**$889.89**	**$920.72**	**$855.94**	**$832.79**	**$734.67**	**$1,668.87**	**$5,902.88**	**149.3876405**	
111																						
112								**Total of International Tax Reform .....**	**-$78.14**	**-$105.70**	**-$50.93**	**-$31.36**	**-$78.54**	**-$177.78**	**-$239.53**	**-$289.30**	**-$242.53**	**-$180.34**	**-$344.67**	**-$1,474.15**	**-35.36148**	
113																						
114								**Total Impact**	**-$0.55**	**$140.24**	**$279.45**	**$351.06**	**$554.00**	**$712.11**	**$681.19**	**$566.64**	**$590.26**	**$554.33**	**$1,324.19**	**$4,428.73**	**114.0**	
115																						
116																						
117				**Positive Impacts**					**$228.74**	**$517.89**	**$606.70**	**$652.23**	**$857.43**	**$1,061.32**	**$1,081.83**	**$1,021.97**	**$1,041.23**	**$995.51**	**$2,863.00**	**$8,064.86**	**206.7**	
118				**Negative Impacts**					**-$229.29**	**-$377.65**	**-$327.26**	**-$301.17**	**-$303.43**	**-$349.21**	**-$400.64**	**-$455.33**	**-$450.97**	**-$441.18**	**-$1,538.80**	**-$3,636.14**	**(92.6)**	
119				**Total**					**-$0.55**	**$140.24**	**$279.45**	**$351.06**	**$554.00**	**$712.11**	**$681.19**	**$566.64**	**$590.26**	**$554.33**	**$1,324.19**	**$4,428.73**	**114.0**	
120																						
121																						
122																						
123								**Foreign income related**														
124								**No impact to Florida**														
125								**Partial impact to Florida**														
126								**Impact both to CIT and IPT**														

REVENUE ESTIMATING CONFERENCE

Tax: Unclaimed Property/Other Taxes and Fees
Issue: Disposition of Certain Unclaimed Property by the Clerks/DFS Surplus Trustee Fees/SSTF
Bill Number(s): CS/CS HB 1361 (Ch. 2018-71, L.O.F.)

☐ **Entire Bill**
☒ **Partial Bill**: Sections 1-5 and 8-11
Sponsor(s): Judiciary Committee, Civil Justice and Claims Subcommittee, and Representative Clemons
Month/Year Impact Begins: July 1, 2019
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law:

Sections 1, 9, 10, and 11 – Unclaimed Property in the Court Registry

Section 43.19, F.S., provides for the disposition of unclaimed money paid into the court registry. The statute requires that funds in the registry that have been adjudicated (or are not in dispute) and have been unclaimed for 5 years or more must be deposited with the Chief Financial Officer to the credit of the State School Trust Fund. A judge, via court order, must direct the Clerk of Court to transfer the funds to the state. Currently, unclaimed funds are often remitted to the state with no owner information (only case numbers) and no individual case dollar amounts. In order to claim their funds from the state, owners must complete the claims process implemented by the Department of Financial Services (DFS) pursuant to Chapter 717, F.S., and must also obtain a court order directing DFS to pay them the funds. Section 43.19, F.S., was created in 1933 and predates the authorization of the Florida Disposition of Unclaimed Property Act, which is codified in Chapter 717, F.S. The provisions of section 43.19, F.S. overlap and conflict with those in Chapter 717.

Sections 2-5 and Section 8 – Surplus Funds from Judicial Sales

Sections 45.031, 45.032, 45.033, and 45.034, F.S., establish the process by which unclaimed surplus funds from judicial sales (foreclosure sales) are administered. Current law provides a 60-day period following the sale, during which priority creditors and subordinate lienholders can claim surplus funds from the sale. If any funds remain after the 60-day period, the Clerk appoints a surplus trustee from a list provided by DFS. The surplus trustee is given one year to find the owner of record and file a motion to disburse the funds to that owner. If not completed within one year, the surplus trustee appointment expires, and the unclaimed funds are remitted to the CFO under the provisions of Chapter 717, F.S.

Surplus trustees are certified annually by DFS through an application and renewal process. Each surplus trustee must submit a nonrefundable application fee of $25. This fee must be paid annually to renew certification. The application and renewal fee are collected by DFS and deposited in the Administrative Trust Fund. There are currently 83 certified surplus trustees.

A surplus trustee is allowed to collect the following from the surplus funds held by the Clerks:

(1) a cost advance of 2 percent of the surplus upon obtaining a court order; and
(2) a service charge of 10 percent of the surplus upon obtaining a court order disbursing the surplus to the owner of record.

b. Proposed Change:

Sections 1, 9, 10, and 11 – Unclaimed Property in the Court Registry

The bill repeals section 43.19, F.S., and clarifies that unclaimed property in the court registry will escheat to the state under the provisions of Chapter 717, F.S. Clerks of Court will be required to report and remit any funds that remain unclaimed one year after an owner or entitlement has been determined. Funds will be remitted with an owner name and a specific owned amount.

Sections 2-5 and Section 8 – Surplus Funds from Judicial Sales

The bill eliminates the surplus trustee process. Instead, Clerks of Court will be required to report and remit to DFS under the provisions of Chapter 717, F.S., any funds that remain unclaimed one year after the judicial sale. The bill also eliminates the current 60-day post-sale period for priority creditors and subordinate lienholders to claim surplus funds. Instead, they will be able to claim funds any time before the Clerk reports the funds as unclaimed to DFS. Unclaimed funds are reported to the state annually before May 1 and include funds that became unclaimed the previous calendar year. Once the funds are sent to the state, only the owner of record (or a beneficiary of a deceased owner) reported by the Clerk can claim the funds. Further, any surplus of less than $10 will escheat to the Clerk rather than to the state. Because the surplus trustee process is eliminated, the $25 application/renewal fee is also repealed.

REVENUE ESTIMATING CONFERENCE

Tax: Unclaimed Property/Other Taxes and Fees
Issue: Disposition of Certain Unclaimed Property by the Clerks/DFS Surplus Trustee Fees/SSTF
Bill Number(s): CS/CS HB 1361 (Ch. 2018-71, L.O.F.)

Section 2: Description of Data and Sources

Agency Bill Analysis for HB 1361 prepared by Department of Financial Services on 01/16/2018
Final Bill Analysis for CS/CS/HB 1361, Florida House of Representatives
Email and Telephone Communications with staff of Department of Financial Services
Department of Financial Services, Reports of Unclaimed Property Receipts and Refunds by Property Type (Dec 2017)
Department of Financial Services, Division of Unclaimed Property Reporting Instructions Manual (July 2017)

Section 3: Methodology (Include Assumptions and Attach Details)

Sections 1, 9, 10, and 11 – Unclaimed Property in the Court Registry

The proposed impact of the repeal of section 43.19, F.S., is **Indeterminate**. While it is likely that Unclaimed Property Receipts will increase beginning in FY 2019-20 (for any property that becomes unclaimed between July 1 and December 31, 2019), and, subsequently will increase Unclaimed Property Refunds beginning in FY 2020-21, there are limitations to the available data that impede a specific calculation of the impact. DFS provided reports of unclaimed property receipts and refunds by property type for FY 2005-06 through FY 2016-17. Prior to FY 2014-15, all of the funds being remitted under section 43.19, F.S., were reported in one property type code (CT05). Beginning in FY 2014-15, the Clerks began to classify these funds into 21 different property type codes to better reflect the types of funds being held by the Clerks. There is no information included in the annual reports to determine which of the unclaimed funds in the various property type codes are being remitted under 43.19, F.S., versus being remitted under Chapter 717, F.S. The impact to the State School Trust Fund is estimated to be a **positive Indeterminate** in FY 2019-20, and **positive/negative Indeterminate** beginning FY 2020-21, depending on the relationship between receipts and refunds in those years. A specific impact cannot be calculated with any certainty.

Sections 2-5 and Section 8 – Surplus Funds from Judicial Sales

Repeal of Surplus Trustee Process: The proposed impact of the repeal of the surplus trustee process on unclaimed property is **Indeterminate** due to data limitations and the unknown effects of the new process. Over the past three years under the current process, the total dollar values of the cases for which Clerks requested a surplus trustee name have been approximately $18 million in FY 2014-15, $14 million in FY 2015-16, and $17 million in FY 2016-17. Data are not available at the state level on the final disposition of the funds for which a surplus trustee was named. The state has received approximately $1.4 million, $1.4 million, and $1.6 million of unclaimed surplus proceeds from judicial foreclosure over those same three years. The associated refunds for surplus proceeds from judicial foreclosure were approximately $1,400 in FY 2014-15, $169,000 in FY 2015-16, and $897,000 in FY 2016-17. There are no data available to indicate whether the unclaimed surplus funds received by the state went through the surplus trustee process prior to being remitted to the state. There are some Clerks that have not requested the name of a surplus trustee but have remitted unclaimed surplus funds to the state. It is unknown what the impact of allowing priority creditors and subordinate lienholders more than 60 days to claim surplus funds will be. It is likely that Unclaimed Property Receipts will increase beginning in FY 2019-20 (for any property that becomes unclaimed between July 1 and December 31, 2019), and, subsequently will increase Unclaimed Property Refunds beginning in FY 2020-21. The impact to the State School Trust Fund is estimated to be a **positive Indeterminate** in FY 2019-20, and **positive/negative Indeterminate** beginning FY 2020-21, depending on the relationship between receipts and refunds in those years. A specific impact cannot be calculated with any certainty.

Surpluses of Less Than $10: The bill provides that any surpluses of less than $10 will escheat to the Clerk rather than to the state. On average, the state receives 30 foreclosure surplus accounts per year having a value of less than $10. The proposed impact for the Unclaimed Property Receipts, Refunds, and Transfers to the State School Trust Fund are **negative Insignificant** with a corresponding impact to the Clerks Fine and Forfeiture Funds of **positive Insignificant**.

Fee Repeal: With respect to the repeal of the surplus trustee application/renewal fee, the proposed impact is **negative Insignificant**. DFS has collected the following amounts from the $25 fee over the past three years: $1,650 in FY 2014-15, $2,100 in FY 2015-16, and $2,050 in FY 2016-17. These amounts include both original and renewal applications.

Tax: Unclaimed Property/Other Taxes and Fees
Issue: Disposition of Certain Unclaimed Property by the Clerks/DFS Surplus Trustee Fees/SSTF
Bill Number(s): CS/CS HB 1361 (Ch. 2018-71, L.O.F.)

Section 4: Proposed Fiscal Impact

TABLES A – C: Proposed Impacts of Sections 1, 9, 10, and 11 – Unclaimed Property in the Court Registry

TABLE A – Impact on Unclaimed Property Receipts

Trust	High		**Middle (Proposed)**		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			0	**		
2019-20			**	**		
2020-21			**	**		
2021-22			**	**		
2022-23			**	**		

TABLE B – Impact on Unclaimed Property Refunds (Increases to refunds will reduce the transfers to the State School Trust Fund)

Trust	High		**Middle (Proposed)**		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			0	**		
2019-20			0	**		
2020-21			**	**		
2021-22			**	**		
2022-23			**	**		

TABLE C – Impact on Transfer to State School Trust Fund

Trust	High		**Middle (Proposed)**		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			0	(**)/**		
2019-20			**	(**)/**		
2020-21			(**)/**	(**)/**		
2021-22			(**)/**	(**)/**		
2022-23			(**)/**	(**)/**		

TABLES D – F: Proposed Impacts of Sections 2-5 and Section 8 – Repeal of Surplus Trustee Process

TABLE D – Impact on Unclaimed Property Receipts

Trust	High		**Middle (Proposed)**		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			0	**		
2019-20			**	**		
2020-21			**	**		
2021-22			**	**		
2022-23			**	**		

REVENUE ESTIMATING CONFERENCE

Tax: Unclaimed Property/Other Taxes and Fees
Issue: Disposition of Certain Unclaimed Property by the Clerks/DFS Surplus Trustee Fees/SSTF
Bill Number(s): CS/CS HB 1361 (Ch. 2018-71, L.O.F.)

TABLE E – Impact on Unclaimed Property Refunds (Increases to refunds will reduce the transfers to the State School Trust Fund)

Trust	High		**Middle (Proposed)**		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			0	**		
2019-20			0	**		
2020-21			**	**		
2021-22			**	**		
2022-23			**	**		

TABLE F – Impact on Transfer to State School Trust Fund

Trust	High		**Middle (Proposed)**		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			0	(**)/**		
2019-20			**	(**)/**		
2020-21			(**)/**	(**)/**		
2021-22			(**)/**	(**)/**		
2022-23			(**)/**	(**)/**		

TABLES G – J: Proposed Impacts of Sections 2-5 and Section 8 – Surpluses of Less than $10

TABLE G – Impact on Unclaimed Property Receipts

Trust	High		**Middle (Proposed)**		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			0	(*)		
2019-20			(*)	(*)		
2020-21			(*)	(*)		
2021-22			(*)	(*)		
2022-23			(*)	(*)		

TABLE H – Impact on Unclaimed Property Refunds

Trust	High		**Middle (Proposed)**		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			0	(*)		
2019-20			0	(*)		
2020-21			(*)	(*)		
2021-22			(*)	(*)		
2022-23			(*)	(*)		

REVENUE ESTIMATING CONFERENCE

Tax: Unclaimed Property/Other Taxes and Fees
Issue: Disposition of Certain Unclaimed Property by the Clerks/DFS Surplus Trustee Fees/SSTF
Bill Number(s): CS/CS HB 1361 (Ch. 2018-71, L.O.F.)

TABLE I – Impact on Transfer to State School Trust Fund

Trust	High		**Middle (Proposed)**		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			0	(*)		
2019-20			(*)	(*)		
2020-21			(*)	(*)		
2021-22			(*)	(*)		
2022-23			(*)	(*)		

TABLE J – Impact on Clerks Local Fine and Forfeiture Funds

Trust	High		**Middle (Proposed)**		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			0	*		
2019-20			*	*		
2020-21			*	*		
2021-22			*	*		
2022-23			*	*		

TABLE K: Proposed Impacts of Sections 2-5 and Section 8 – Fee Repeal

TABLE K – Impact on DFS Administrative Trust Fund

Trust	High		**Middle (Proposed)**		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			0	(*)		
2019-20			(*)	(*)		
2020-21			(*)	(*)		
2021-22			(*)	(*)		
2022-23			(*)	(*)		

List of affected Trust Funds:
Unclaimed Property Trust Fund
State School Trust Fund
Clerks of the Court Local Fine and Forfeiture Funds
DFS Administrative Trust Fund

Section 5: Consensus Estimate (Adopted 05/03/2018): The Conference adopted the proposed estimates.

Net Impact on State School Trust Fund

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	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	+/-	+/-
2022-23	0.0	0.0	+/-	+/-	0.0	0.0	+/-	+/-

REVENUE ESTIMATING CONFERENCE

Tax: Unclaimed Property/Other Taxes and Fees
Issue: Disposition of Certain Unclaimed Property by the Clerks/DFS Surplus Trustee Fees/SSTF
Bill Number(s): CS/CS HB 1361 (Ch. 2018-71, L.O.F.)

Impact on Clerks of the Court Local Fine and Forfeiture Fund

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	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	*	*	*	*
2022-23	0.0	0.0	0.0	0.0	*	*	*	*

Impact on DFS Administrative Trust Fund

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	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	(*)	(*)
2022-23	0.0	0.0	(*)	(*)	0.0	0.0	(*)	(*)

REVENUE ESTIMATING CONFERENCE

Tax: Corporate Income Tax / Sales and Use Tax/Insurance Premium Tax
Issue: Community Contribution Tax Credit
Bill Number(s): CS/HB 7087 Enrolled

☐ **Entire Bill**
☑ **Partial Bill**: Section 36, 44, 51
Sponsor(s):
Month/Year Impact Begins: July 1, 2018
Date of Analysis: May 3, 2018

Section 1: Narrative

a. Current Law: The credit shall be computed as 50 percent of the person's approved annual community contribution. If the annual credit is not fully used through such refund because of insufficient tax payment during the applicable 12-month period, the unused amount may be included in an application for a refund made pursuant to sub-subparagraph 3.c. in subsequent years against the total tax payments made for such year. Carryover credits may be applied for a 3-year period without regard to any time limitation that would otherwise apply under s. 215.26.

b. Proposed Change:

The proposed changes in section 36 to paragraph (p) of subsection (5) of section 212.08 read:
"e. The total amount of tax credits which may be granted for all programs approved under this paragraph, s. 220.183, and s. 624.5105 is $12.5 million in the 2018-2019 fiscal year, $13.5 million ~~$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year, and $10.5 million in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households and $3.5 million each fiscal year for all other projects. As used in this paragraph, the term "person with special needs" has the same meaning as in s. 420.0004 and the terms "low-income person," "low-income household," "very-low-income person," and "very-low-income household" have the same meanings as in s. 420.9071."

The proposed changes in section 44 to paragraph (c) of subsection (1) of section 220.183 read:
"(c) The total amount of tax credit which may be granted for all programs approved under this section, s. 212.08 (5) (p), and s. 624.5105 is $12.5 million in the 2018-2019 fiscal year, $13.5 million ~~$21.4 million~~ in the 2019-2020 fiscal year, and $10.5 million in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 and homeownership opportunities for low-income households or very-low-income households as defined in s. 420.9071 and $3.5 million each fiscal year for all other projects."

The proposed changes in section 51 to paragraph (c) of subsection (1) of section 624.5105 read:
"(c) The total amount of tax credit which may be granted for all programs approved under this section and ss. 212.08 (5) (p) and 220.183 is $12.5 million in the 2018-2019 fiscal year, $13.5 million ~~$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year, and $10.5 million in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 or homeownership opportunities for low-income or very-low-income households as defined in s. 420.9701 and $3.5 million each fiscal year for all other projects."

Section 2: Description of Data and Sources

Section 3: Methodology (Include Assumptions and Attach Details)

It is assumed the fiscal year maximum will be reached.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			($2.0m)			
2019-20			($3.0m)			
2020-21						
2021-22						
2022-23						

REVENUE ESTIMATING CONFERENCE

Tax: Corporate Income Tax / Sales and Use Tax/Insurance Premium Tax
Issue: Community Contribution Tax Credit
Bill Number(s): CS/HB 7087 Enrolled

List of affected Trust Funds: Corporate Income Tax Group, Sales and Use Tax Group, Insurance Premium Tax Group

Section 5: Consensus Estimate (Adopted: 05/03/2018): The Conference adopted the proposed estimate, with the impact split of which 95% impact Sales and Use Tax, 4% impacts Corporate Income Tax and 1% impact Insurance Premium Tax.

Sales and Use Tax

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(1.5)	0.0	(Insignificant)	0.0	(0.1)	0.0	(0.1)	0.0
2019-20	(2.3)	0.0	(Insignificant)	0.0	(0.1)	0.0	(0.2)	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(0.2)	0.0	(0.4)	0.0	(1.9)	0.0
2019-20	(0.3)	0.0	(0.6)	0.0	(2.9)	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0

Corporate Income Tax

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(0.1)	0.0	0.0	0.0	0.0	0.0	(0.1)	0.0
2019-20	(0.1)	0.0	0.0	0.0	0.0	0.0	(0.1)	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Insurance Premium Tax

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(Insignificant)	0.0	0.0	0.0	0.0	0.0	(Insignificant)	0.0
2019-20	(Insignificant)	0.0	0.0	0.0	0.0	0.0	(Insignificant)	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0