

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Trust Funds

**Issue:** Thoroughbred Horse Breeder Distribution

**Bill Number(s):** SB 7062

☐ **Entire Bill**

☒ **Partial Bill:** Sections 26 and 30

**Sponsor(s):** Finance and Tax

**Month/Year Impact Begins:** July 1, 2023

**Date(s) Conference Reviewed:** April 28, 2023

### Section 1: Narrative

#### a. Current Law:

##### *Sales and Use Tax*

Tax on sales, use, and other transactions is governed by chapter 212, Florida Statutes. Section 212.20, F.S., specifies that all funds received and collected under the provisions of the chapter are to be credited to the account of the General Revenue Fund, and provides the disposition of all collected proceeds.

##### *Florida Agricultural Promotion Campaign Trust Fund*

The Florida Agricultural Promotion Campaign Trust Fund was created to receive all moneys related to the Florida Agricultural Promotion Campaign (s. 571.26, F.S.)—a marketing program to promote Florida agricultural commodities, value-added products, and agricultural-related businesses (s. 571.24, F.S.).

- b. Proposed Change:** Section 26 amends s. 212.20(6)(d)6., F.S., to add sub-subparagraph h., which provides a \$27.5 million distribution from Sales and Use Tax beginning July 2023 in each fiscal year with a repeal date of June 30, 2025 to the Florida Agricultural Promotion Campaign Trust Fund. The funds will be further distributed to the Florida Thoroughbred Breeders' Association, Inc. and two thoroughbred racing tracks within Florida to encourage the agricultural activity of thoroughbred breeding and to enhance thoroughbred racing in Florida, as provided in section 30 of SB 7062.

### Section 2: Description of Data and Sources

Staff Analysis SB 7062 dated 4/18/2023

DOR staff email dated 4/18/2023

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

In effect, section 26 distributes general revenue funds to the Florida Agricultural Promotion Campaign Trust Fund for two fiscal years. Section 30 further distributes all of the funds essentially creating an expenditure appropriation from the trust fund. Consequently, the distribution is a \$-55 million deduct to the General Revenue Fund and a zero impact to the Florida Agricultural Promotion Campaign Trust Fund over two years with no recurring impact. It is not anticipated that the distributions into the trust fund would be subject to the General Revenue Service Charge as the distributions to the trust fund are general revenue funds.

### Section 4: Proposed Fiscal Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24			\$(27.5m)	\$0		
2024-25			\$(27.5m)	\$0		
2025-26			\$0	\$0		
2026-27			\$0	\$0		
2027-28			\$0	\$0		

State Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24			\$27.5m	\$0		
2024-25			\$27.5m	\$0		
2025-26			\$0	\$0		
2026-27			\$0	\$0		
2027-28			\$0	\$0		

# REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Trust Funds

**Issue:** Thoroughbred Horse Breeder Distribution

**Bill Number(s):** SB 7062

Linked Distribution/ Appropriation	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24			\$(27.5m)	\$0		
2024-25			\$(27.5m)	\$0		
2025-26			\$0	\$0		
2026-27			\$0	\$0		
2027-28			\$0	\$0		

## Revenue Distribution:

Sales and Use Tax

Florida Agricultural Promotion Campaign Trust Fund

**Section 5: Consensus Estimate (Adopted: 04/28/2023):** The Conference adopted the proposed estimate.

## GR to Trust

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24	(27.5)	0.0	27.5	0.0	0.0	0.0	0.0	0.0
2024-25	(27.5)	0.0	27.5	0.0	0.0	0.0	0.0	0.0
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

## Trust to Private Sector

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24	0.0	0.0	(27.5)	0.0	0.0	0.0	(27.5)	0.0
2024-25	0.0	0.0	(27.5)	0.0	0.0	0.0	(27.5)	0.0
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Ad Valorem

**Issue:** Ad Valorem: Property Used for a Religious Purpose

**Bill Number(s):** SB 7062 Section 12 & 13

☐ **Entire Bill:**

☒ **Partial Bill:** Section 12

**Sponsor(s):** Finance and Tax

**Month/Year Impact Begins:** July 1<sup>st</sup>, 2023

**Date(s) Conference Reviewed:** April 21<sup>st</sup> (Pushed), April 28<sup>th</sup>, 2023

### Section 1: Narrative

**a. Current Law:** Section 12. Subsection (3) of Section 196.196 of the Florida Statutes reads:

196.196 Determining whether property is entitled to charitable, religious, scientific, or literary exemption.—

(3) Property owned by an exempt organization is used for a religious purpose if the institution has taken affirmative steps to prepare the property for use as a house of public worship. The term “affirmative steps” means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to a religious use as a house of public worship. For purposes of this section, the term “public worship” means religious worship services and those other activities that are incidental to religious worship services, such as educational activities, parking, recreation, partaking of meals, and fellowship.

**b. Proposed Change:** Section 12. Subsection (3) of Section 196.196 is amended, and subsection (6) is added to that section, to read:

196.196 Determining whether property is entitled to charitable, religious, scientific, or literary exemption.—

(3) Property owned by an exempt organization is used for a religious purpose if the institution has taken affirmative steps to prepare the property for use as a house of public worship. The term “affirmative steps” means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to a religious use as a house of public worship. For purposes of this section ~~subsection~~, the term “public worship” means religious worship services and those other activities that are incidental to religious worship services, such as educational activities, parking, recreation, partaking of meals, and fellowship.

(6) Property that is used as a parsonage, burial grounds, or tomb and is owned by a house of public worship is used for a religious purpose.

Section 13. The amendments made by this act to s. 196.196, Florida Statutes, are remedial and clarifying in nature and do not provide a basis for an assessment of any tax or create a right to a refund of any tax paid before July 1, 2023.

### Section 2: Description of Data and Sources

2022 Statewide Aggregate Millage Rates

2022 Final Tax Roll Data

March 2023 Ad Valorem Revenue Estimating Conference: Certified School Taxable Value growth rates and Baseline

Real Property County Taxable Value growth rates

Oxford Languages: Google Dictionary for definition of “parsonage”

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Ad Valorem

**Issue:** Ad Valorem: Property Used for a Religious Purpose

**Bill Number(s):** SB 7062 Section 12 & 13

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

#### Part 1: Identifying Parcels

The 2022 Final Tax Roll Data was used to identify parcels with use codes 1 or 76.

- 1: Single family residential properties
  - “Parsonage” is defined by Oxford Languages as “a church house provided for a member of the clergy.” It is assumed that these would have a DOR use code of “1: Single family residential properties,” and be owned by a house of worship.
  - The roll was used to identify 1293 parcels where Exemption 09 (value of constitutional, charitable, religious, scientific, or literary exemption) equaled the Assessed Value of the parcel, and whose Owner Name field contained one of the terms on our religious keyword list.
  - These parcels are assumed to most likely be current parsonages that are currently getting the tax exemption.
- 76: Mortuaries, cemeteries, and crematoriums
  - Of the 2,885 parcels with use code 76 (mortuaries, cemeteries, crematoriums), 361 had one of the listed terms in the Owner Name field.
  - It is assumed that these are currently cemeteries or tombs that are owned by a religious entity.

List of terms:

Baptist, Calvary, Catholic, Chapel, Christ, Christian, Church, Congregation, Covenant, Episcopal, Faith, Fellowship, Gospel, Jehovah, Jesus, Methodist, Ministries, Ministry, Missionary, Mosque, Orthodox, Pentecostal, Presbyterian, Saint, Synagogue, Temple, Trinity

The list of search terms was inspired by commonly occurring words in the owner names for use code 71.

#### Part 2: Estimating Impact

It was assumed that the assessed values for the identified parcels would be an indicator for the taxable value of any parcels that would be affected by the bill language. The known parcels' Assessed Value (AV) is being used as a proxy for the unknown parcels' Taxable Value (TV). The representative parcels have little/no remaining TV due to exemptions that the potentially impacted parcels do not currently receive.

- Low: the low estimate assumed that the 25<sup>th</sup> percentile of the assessed value of the use code 1 or use code 76 would indicate the taxable value for an impacted parcel.
  - For use code 1, the 25<sup>th</sup> percentile of assessed value for school district was \$136,160 and non-school district was \$100,522.
  - For use code 76, the 25<sup>th</sup> percentile of assessed value for school district was \$6,600 and non-school district was \$5,324.
  - However, the low estimate assumes that **zero parcels would be impacted**, and therefore, has a zero impact.
- Middle: the middle estimate assumed that the median of the assessed value of the use code 1 or use code 76 would indicate the taxable value for an impacted parcel.
  - For use code 1, the median assessed value for school district was \$229,932 and non-school district was \$174,590.
  - For use code 76, the median assessed value for school district was \$21,750 and non-school district was \$18,804.

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Ad Valorem

**Issue:** Ad Valorem: Property Used for a Religious Purpose

**Bill Number(s):** SB 7062 Section 12 & 13

- The middle estimate assumed that **5 parsonages and 5 burial grounds/tombs would be impacted.**
- High: the high estimate assumed that the 75<sup>th</sup> percentile of the assessed value of the use code 1 or use code 76 would indicate the taxable value for an impacted parcel.
  - For use code 1, the 75<sup>th</sup> percentile of assessed value for school district was \$365,628 and non-school district was \$300,143.
  - For use code 76, the 75<sup>th</sup> percentile of assessed value for school district was \$87,458 and non-school district was \$70,519.
  - The middle estimate assumed that **10 parsonages and 10 burial grounds/tombs would be impacted.**

The 2022 final statewide aggregate millage rates were applied to the respective assessed values to calculate the impact. Growth rates from the March 2023 Ad Valorem Revenue Estimating Conference were used to estimate the impact through 2027. The school taxable was grown by the Certified School Taxable Value growth rates and the Non-School Taxable Value was grown by the Real Property County Taxable Value growth rates.

### Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24	\$(66,221)	\$(66,221)	\$(17,731)	\$(17,731)	\$0	\$0
2024-25	\$(75,116)	\$(75,116)	\$(20,106)	\$(20,106)	\$0	\$0
2025-26	\$(79,296)	\$(79,296)	\$(21,529)	\$(21,214)	\$0	\$0
2026-27	\$(85,016)	\$(85,016)	\$(23,158)	\$(22,741)	\$0	\$0
2027-28	\$(90,666)	\$(90,666)	\$(24,770)	\$(24,249)	\$0	\$0

**Revenue Distribution:** Ad Valorem

**Section 5: Consensus Estimate (Adopted: 04/28/2023):** The Conference adopted a zero/negative insignificant.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24	0.0	0.0	0.0	0.0	0/(*)	0/(*)	0/(*)	0/(*)
2024-25	0.0	0.0	0.0	0.0	0/(*)	0/(*)	0/(*)	0/(*)
2025-26	0.0	0.0	0.0	0.0	0/(*)	0/(*)	0/(*)	0/(*)
2026-27	0.0	0.0	0.0	0.0	0/(*)	0/(*)	0/(*)	0/(*)
2027-28	0.0	0.0	0.0	0.0	0/(*)	0/(*)	0/(*)	0/(*)

	A	B	C	D	E	F	G
1							
2	<b>Known Data</b>						
3	<b>Part 1: Known Parsonages</b>						
4	Source: 2022F Real Property Roll--Filtered to identify 1,294 parcels with Use Code=001 (Single Family Residential), where Exemption 09 (value of constitutional charitable, religious, scientific or literary exemption) equalled the Assessed Value of the parcel, and whose Owner Name field contained one of the terms on our Religious Key Word list.						
5	<b>Parcel-Level Data</b>						
6		Just Value (JV)	Assessed Value--School (AV_SD)	Assessed Value--NonSchool (AV_NSD)	Taxable Value--School (TV_SD)	Taxable Value--NonSchool (TV_NSD)	
7	Q1	\$ 136,160	\$ 136,160	\$ 100,522	\$ -	\$ -	
8	Median	\$ 229,932	\$ 229,932	\$ 174,590	\$ -	\$ -	
9	Q3	\$ 365,628	\$ 365,628	\$ 300,143	\$ -	\$ -	
10	Sum	\$ 394,132,285	\$ 394,132,285	\$ 319,506,428	\$ 767,576	\$ -	
11							
12	<b>Part 2: Known Religious Burial Grounds/Tombs</b>						
13	Source: 2022F Real Property Roll--Filtered to identify 316 parcels with Use Code=76 (Mortuaries, cemeteries, crematoriums), and whose Owner Name						
14	<b>Parcel-Level Data</b>						
15		Just Value (JV)	Assessed Value--School (AV_SD)	Assessed Value--NonSchool (AV_NSD)	Taxable Value--School (TV_SD)	Taxable Value--NonSchool (TV_NSD)	
16	Q1	\$ 6,600	\$ 6,600	\$ 5,324	\$ -	\$ -	
17	Median	\$ 21,750	\$ 21,750	\$ 18,804	\$ -	\$ -	
18	Q3	\$ 87,458	\$ 87,458	\$ 70,519	\$ -	\$ -	
19	Sum	\$ 54,447,972	\$ 54,447,972	\$ 49,068,808	\$ 22,853,860	\$ 21,851,923	
20							
21	<b>Assumptions</b>						
22	<b>Assumptions--Assessed Value (School)</b>						
23			High	Middle	Low		
24		Parsonages	\$ 365,628	\$ 229,932	\$ 136,160		
25		Burial Grounds/Tombs	\$ 87,458	\$ 21,750	\$ 6,600		
26		*The known parcels' AV is being used as a proxy for the unknown parcels' TV. The representative parcels have little/no remaining TV due to exemptions that the potentially-impacted parcels do not currently receive.					
27							
28	<b>Assumptions--Assessed Value (NonSchool)</b>						
29			High	Middle	Low		
30		Parsonages	\$ 300,143	\$ 174,590	\$ 100,522		
31		Burial Grounds/Tombs	\$ 70,519	\$ 18,804	\$ 5,324		
32		*The known parcels' AV is being used as a proxy for the unknown parcels' TV. The representative parcels have little/no remaining TV due to exemptions that the potentially-impacted parcels do not currently receive.					
33							
34	<b>Assumptions--Number of Parcels</b>						
35			High	Middle	Low		
36		Parsonages	10	5	0		
37		Burial Grounds/Tombs	10	5	0		
38							
39	<b>Calculations</b>						
40	<b>Estimated School Taxable Value</b>						
41			High	Middle	Low		
42		Parsonages	\$ 3,656,280	\$ 1,149,660	\$ -		
43		Burial Grounds/Tombs	\$ 874,580	\$ 108,750	\$ -		
44							
45	<b>Estimated NonSchool Taxable Value</b>						
46			High	Middle	Low		
47		Parsonages	\$ 3,001,430	\$ 872,950	\$ -		
48		Burial Grounds/Tombs	\$ 705,190	\$ 94,020	\$ -		
49							

	A	B	C	D	E	F	G
50	<b>Impact</b>						
51	<b>2022 Statewide Aggregate Millage Rates</b>						
52		School	5.9581				
53		NonSchool	10.5827				
54							
55	<b>School Impact</b>						
56			<b>High</b>	<b>Middle</b>	<b>Low</b>		
57		Parsonages	\$ 21,785	\$ 6,850	\$ -		
58		Burial Grounds/Tombs	\$ 5,211	\$ 648	\$ -		
59		Sum	\$ 26,995	\$ 7,498	\$ -		
60							
61	<b>NonSchool Impact</b>						
62			<b>High</b>	<b>Middle</b>	<b>Low</b>		
63		Parsonages	\$ 31,763	\$ 9,238	\$ -		
64		Burial Grounds/Tombs	\$ 7,463	\$ 995	\$ -		
65		Sum	\$ 39,226	\$ 10,233	\$ -		
66							
67	<b>Growth Rates</b>						
68			<b>Certified School Taxable Value</b>	<b>Baseline Real Property County Taxable Value</b>			
69		2022	\$2,933,438		\$2,432,930		
70		2023	\$3,286,296	12.03%	\$2,783,184	14.40%	
71		2024	\$3,395,496	3.32%	\$2,980,137	7.08%	
72		2025	\$3,621,863	6.67%	\$3,205,706	7.57%	
73		2026	\$3,844,885	6.16%	\$3,428,805	6.96%	
74		2027	\$4,057,079	5.52%	\$3,643,462	6.26%	
75		2028	\$4,275,555	5.39%	\$3,858,946	5.91%	
76		Source: March 2023 Ad Valorem Revenue Estimating Conference					
77							
78	<b>Summary</b>						
79	<b>Impact: School District</b>						
80		<b>High</b>		<b>Middle</b>		<b>Low</b>	
81	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
82	2022-23	\$ (26,995)	\$ (26,995)	\$ (7,498)	\$ (7,498)	\$ -	\$ -
83	2023-24	\$ (30,243)	\$ (30,243)	\$ (8,400)	\$ (8,400)	\$ -	\$ -
84	2024-25	\$ (31,248)	\$ (31,248)	\$ (8,994)	\$ (8,679)	\$ -	\$ -
85	2025-26	\$ (33,331)	\$ (33,331)	\$ (9,675)	\$ (9,257)	\$ -	\$ -
86	2026-27	\$ (35,383)	\$ (35,383)	\$ (10,348)	\$ (9,827)	\$ -	\$ -
87	2027-28	\$ (37,336)	\$ (37,336)	\$ (10,996)	\$ (10,370)	\$ -	\$ -
88							
89	<b>Impact: Non-School District</b>						
90		<b>High</b>		<b>Middle</b>		<b>Low</b>	
91	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
92	2022-23	\$ (39,226)	\$ (39,226)	\$ (10,233)	\$ (10,233)	\$ -	\$ -
93	2023-24	\$ (44,873)	\$ (44,873)	\$ (11,706)	\$ (11,706)	\$ -	\$ -
94	2024-25	\$ (48,049)	\$ (48,049)	\$ (12,535)	\$ (12,535)	\$ -	\$ -
95	2025-26	\$ (51,685)	\$ (51,685)	\$ (13,483)	\$ (13,483)	\$ -	\$ -
96	2026-27	\$ (55,282)	\$ (55,282)	\$ (14,422)	\$ (14,422)	\$ -	\$ -
97	2027-28	\$ (58,743)	\$ (58,743)	\$ (15,325)	\$ (15,325)	\$ -	\$ -
98							
99	<b>Total Impact</b>						
100		<b>High</b>		<b>Middle</b>		<b>Low</b>	
101	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
102	2022-23	\$ (66,221)	\$ (66,221)	\$ (17,731)	\$ (17,731)	\$ -	\$ -
103	2023-24	\$ (75,116)	\$ (75,116)	\$ (20,106)	\$ (20,106)	\$ -	\$ -
104	2024-25	\$ (79,296)	\$ (79,296)	\$ (21,529)	\$ (21,214)	\$ -	\$ -
105	2025-26	\$ (85,016)	\$ (85,016)	\$ (23,158)	\$ (22,741)	\$ -	\$ -
106	2026-27	\$ (90,666)	\$ (90,666)	\$ (24,770)	\$ (24,249)	\$ -	\$ -
107	2027-28	\$ (96,079)	\$ (96,079)	\$ (26,321)	\$ (25,694)	\$ -	\$ -

## REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: VAB Appeals Values and Partial Percentage Threshold Changes

Bill Number(s): [Proposed Language](#)

☒ Entire Bill

☐ Partial Bill:

Sponsor(s): N/A

Month/Year Impact Begins: Unidentified (assumed July 2023)

Date(s) Conference Reviewed: April 28, 2023

### Section 1: Narrative

- a. **Current Law:** Section 194.036, F.S., identifies situations where property appraisers can appeal value adjustment board (VAB) decisions to the circuit court. Particularly, 194.036(1)(b) indicates the property appraisers can only challenge VAB adjustments to assessed value when there is a variance from the property appraiser's assessed value in excess of the following: 15 percent variance from any assessment of \$50,000 or less; 10 percent variance from any assessment in excess of \$50,000 but not in excess of \$500,000; 7.5 percent variance from any assessment in excess of \$500,000 but not in excess of \$1 million; or 5 percent variance from any assessment in excess of \$1 million.
- b. **Proposed Change:** The thresholds in section 194.036, F.S., are changed as follows: 20 ~~15~~ percent variance from any assessment of \$250,000 ~~\$50,000~~ or less; 15 ~~10~~ percent variance from any assessment in excess of \$250,000 ~~\$50,000~~ but not in excess of \$1 million ~~\$500,000~~; 10 ~~7.5~~ percent variance from any assessment in excess of \$1 million ~~\$500,000~~ but not in excess of \$2.5 ~~\$1~~ million; or 5 percent variance from any assessment in excess of \$2.5 ~~\$1~~ million.

### Section 2: Description of Data and Sources

[Impact Analysis of HB1131 & SB474 Section 8 from March 17, 2023](#)

2022 Millage and Taxes Levied Report, 2022 Final Data Book published by Property Tax Oversight

Various Final Real Property Assessment Rolls, NAL data

Results of the Ad Valorem Estimating Conference, March 6, 2023

Discussions with Property Appraisers

Data from Miami-Dade Property Appraiser's office

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

A similar concept was presented to the conference on March 17, 2023. The underlying data was provided by the Miami-Dade Property Appraiser for the analysis of 2022 HB417 & SB572 on December 16, 2021. While reproducing the data for the new thresholds was not feasible, the old values can be adjusted to consider the new changes. First, consider the four groups identified in statute as six groups:

Prior Group Identifier	New Group Identifier	Current Threshold	Proposed Threshold	Proposed Increase	AV Threshold Groups
A	1	15.0%	20.0%	5.0%	AV ≤ \$50,000
B	2	10.0%	20.0%	10.0%	\$50,000 < AV ≤ \$250,000
B	3	10.0%	15.0%	5.0%	\$250,000 < AV ≤ \$500,000
C	4	7.5%	15.0%	7.5%	\$500,000 < AV ≤ \$1,000,000
D	5	5.0%	10.0%	5.0%	\$1,000,000 < AV ≤ \$2,500,000
D	6	5.0%	5.0%	0.0%	\$2,500,000 < AV

The underlying analysis considered a threshold increase of 10 percent for all categories while the proposed language proposes an increase seen above in the "Proposed Increase" column. Dividing the value in the "Proposed Increase" column by 10 percent provides the share of the impact from the underlying analysis that applies to the impact of the proposed language. This is referred to below as the new increase share of the underlying increase. Further, groups B and D from the underlying analysis are each broken into two groups for the proposed language. To account for this, parcel counts by the six assessed value groups in Miami-Dade were compiled for 2018, 2019, and 2020 and the share of groups 2 and 3 of the prior group B, as well as the share of groups 5 and 6 of the prior group D, are calculated for each year. For each new group, the impact in the underlying analysis is



## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Ad Valorem

**Issue:** VAB Appeals Values and Partial Percentage Threshold Changes

**Bill Number(s):** [Proposed Language](#)

multiplied by the new increase share of the underlying increase and then multiplied by the ratio of parcels in the new group to parcels in the prior group to arrive at the impact of the proposed language had it been in place in those years. This is done for school and non-school values for 2018, 2019, and 2020.

For the high estimate, the values are doubled to represent the full state as the values are based solely on Miami-Dade data. The middle values are increased by 50 percent for the same reason, and the low assumes Miami-Dade is representative of the whole state. The average of the three years of available data was used as the starting point as 2020 and grown forward using the Miami-Dade school and non-school taxable value growth rates from the Ad Valorem Conference. The proposed language does not provide an effective date. The analysis assumes the proposed language goes into effect on July 1, 2023, which would impact VAB decisions for the 2023 roll year and thus first impact Fiscal Year 2023-24.

### Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24	\$(0.8 M)	\$(0.8 M)	\$(0.6 M)	\$(0.6 M)	\$(0.4 M)	\$(0.4 M)
2024-25	\$(0.8 M)	\$(0.8 M)	\$(0.6 M)	\$(0.6 M)	\$(0.4 M)	\$(0.4 M)
2025-26	\$(0.9 M)	\$(0.9 M)	\$(0.7 M)	\$(0.7 M)	\$(0.4 M)	\$(0.4 M)
2026-27	\$(0.9 M)	\$(0.9 M)	\$(0.7 M)	\$(0.7 M)	\$(0.5 M)	\$(0.5 M)
2027-28	\$(1.0 M)	\$(1.0 M)	\$(0.7 M)	\$(0.7 M)	\$(0.5 M)	\$(0.5 M)

**Revenue Distribution:** Ad Valorem

### Section 5: Consensus Estimate (Adopted: 04/28/2023): The Conference adopted the middle estimate.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24	(0.2)	(0.2)	(0.4)	(0.4)	(0.6)	(0.6)
2024-25	(0.2)	(0.2)	(0.4)	(0.4)	(0.6)	(0.6)
2025-26	(0.2)	(0.2)	(0.4)	(0.4)	(0.7)	(0.7)
2026-27	(0.3)	(0.3)	(0.5)	(0.5)	(0.7)	(0.7)
2027-28	(0.3)	(0.3)	(0.5)	(0.5)	(0.7)	(0.7)

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24	0.0	0.0	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)
2024-25	0.0	0.0	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)
2025-26	0.0	0.0	0.0	0.0	(0.7)	(0.7)	(0.7)	(0.7)
2026-27	0.0	0.0	0.0	0.0	(0.7)	(0.7)	(0.7)	(0.7)
2027-28	0.0	0.0	0.0	0.0	(0.7)	(0.7)	(0.7)	(0.7)

	A	B	C	D	E	F	G
1	<b>Step 1: Underlying Info, Data, and Conference Results</b>						
2	<b>AV Group</b>	<b>Current Threshold</b>	<b>Proposed Threshold</b>	<b>AV Values</b>			
3	A	15%	25%	AV <= \$50,000			
4	B	10%	20%	\$50,000 < AV <=\$500,000			
5	C	7.5%	17.5%	\$500,000 < AV <= \$1,000,000			
6	D	5%	15%	\$1,000,000 < AV			
7							
8	<b>2022 Miami-Dade Aggregate Millage Rates</b>						
9	School District	6.589					
10	Non-School District	12.0363					
11							
12	<b>Miami-Dade - March 2023 Conf</b>	<b>CTV</b>	<b>STV</b>				
13	2021	4.74%	3.66%				
14	2022	13.47%	17.13%				
15	2023	12.82%	11.13%				
16	2024	6.57%	2.74%				
17	2025	6.95%	6.31%				
18	2026	6.53%	5.91%				
19	2027	6.13%	5.50%				
20							
21	<b>Step 2: Potential Appeals - Miami Dade Specific</b>						
22			<b>CURRENT THRESHOLDS</b>				
23	<b>Year</b>	<b>AV GROUP</b>	<b>REDUCTIONS</b>	<b>INITIAL VALUE</b>	<b>VAB VALUE</b>	<b>POTENTIAL RECOVERY</b>	
24	2018	A	229	\$ 7,313,738	\$ 4,732,304	\$ 2,581,434	
25		B	7,552	\$ 1,884,875,833	\$ 1,553,850,964	\$ 331,024,869	
26		C	3,222	\$ 2,299,982,978	\$ 1,932,325,625	\$ 367,657,353	
27		D	8,272	\$ 41,587,827,330	\$ 35,649,541,717	\$ 5,938,285,613	
28		<b>TOTAL</b>	<b>19,275</b>	<b>\$ 45,779,999,879</b>	<b>\$ 39,140,450,610</b>	<b>\$ 6,639,549,269</b>	
29	2019	A	142	\$ 4,810,616	\$ 2,821,078	\$ 1,989,538	
30		B	5,591	\$ 1,576,642,249	\$ 1,304,443,426	\$ 272,198,823	
31		C	4,149	\$ 2,948,166,516	\$ 2,511,080,276	\$ 437,086,240	
32		D	8,671	\$ 42,387,717,313	\$ 36,507,893,475	\$ 5,879,823,838	
33		<b>TOTAL</b>	<b>18,553</b>	<b>\$ 46,917,336,694</b>	<b>\$ 40,326,238,255</b>	<b>\$ 6,591,098,439</b>	
34	2020	A	38	\$ 1,365,374	\$ 951,677	\$ 413,697	
35		B	5,665	\$ 1,633,778,946	\$ 1,373,964,714	\$ 259,814,232	
36		C	4,349	\$ 3,063,234,443	\$ 2,609,959,679	\$ 453,274,764	
37		D	9,163	\$ 45,622,616,912	\$ 39,307,193,745	\$ 6,315,423,167	
38		<b>TOTAL</b>	<b>19,215</b>	<b>\$ 50,320,995,675</b>	<b>\$ 43,292,069,815</b>	<b>\$ 7,028,925,860</b>	
39							
40			<b>PROPOSED THRESHOLDS</b>				
41	<b>Year</b>	<b>AV GROUP</b>	<b>REDUCTIONS</b>	<b>INITIAL VALUE</b>	<b>VAB VALUE</b>	<b>POTENTIAL RECOVERY</b>	
42	2018	A	187	\$ 6,462,910	\$ 4,053,065	\$ 2,409,845	
43		B	1,447	\$ 335,796,296	\$ 215,994,001	\$ 119,802,295	
44		C	801	\$ 580,867,985	\$ 414,589,372	\$ 166,278,613	
45		D	2,765	\$ 13,829,112,344	\$ 10,354,432,931	\$ 3,474,679,413	
46		<b>TOTAL</b>	<b>5,200</b>	<b>\$ 14,752,239,535</b>	<b>\$ 10,989,069,369</b>	<b>\$ 3,763,170,166</b>	
47	2019	A	89	\$ 2,822,039	\$ 1,152,012	\$ 1,670,027	
48		B	794	\$ 200,820,605	\$ 125,607,434	\$ 75,213,171	
49		C	903	\$ 656,936,668	\$ 467,708,858	\$ 189,227,810	
50		D	2,661	\$ 13,929,147,334	\$ 10,577,504,455	\$ 3,351,642,879	
51		<b>TOTAL</b>	<b>4,447</b>	<b>\$ 14,789,726,646</b>	<b>\$ 11,171,972,759</b>	<b>\$ 3,617,753,887</b>	
52	2020	A	18	\$ 712,555	\$ 409,059	\$ 303,496	
53		B	629	\$ 150,396,444	\$ 98,159,984	\$ 52,236,460	
54		C	1,070	\$ 769,293,264	\$ 573,429,905	\$ 195,863,359	
55		D	2,988	\$ 14,703,117,914	\$ 11,222,634,353	\$ 3,480,483,561	
56		<b>TOTAL</b>	<b>4,705</b>	<b>\$ 15,623,520,177</b>	<b>\$ 11,894,633,301</b>	<b>\$ 3,728,886,876</b>	

	A	B	C	D	E	F	G
57							
58			<b>Difference: Proposed Minus Current</b>				
59	<b>Year</b>	<b>AV GROUP</b>	<b>Δ REDUCTIONS</b>	<b>Δ INITIAL VALUE</b>	<b>Δ VAB VALUE</b>	<b>Δ POTENTIAL RECOVERY</b>	
60	2018	A	-42	\$ (850,828)	\$ (679,239)	\$ (171,589)	
61		B	-6,105	\$ (1,549,079,537)	\$ (1,337,856,963)	\$ (211,222,574)	
62		C	-2,421	\$ (1,719,114,993)	\$ (1,517,736,253)	\$ (201,378,740)	
63		D	-5,507	\$ (27,758,714,986)	\$ (25,295,108,786)	\$ (2,463,606,200)	
64		<b>TOTAL</b>	<b>-14,075</b>	<b>\$ (31,027,760,344)</b>	<b>\$ (28,151,381,241)</b>	<b>\$ (2,876,379,103)</b>	
65	2019	A	-53	\$ (1,988,577)	\$ (1,669,066)	\$ (319,511)	
66		B	-4,797	\$ (1,375,821,644)	\$ (1,178,835,992)	\$ (196,985,652)	
67		C	-3,246	\$ (2,291,229,848)	\$ (2,043,371,418)	\$ (247,858,430)	
68		D	-6,010	\$ (28,458,569,979)	\$ (25,930,389,020)	\$ (2,528,180,959)	
69		<b>TOTAL</b>	<b>-14,106</b>	<b>\$ (32,127,610,048)</b>	<b>\$ (29,154,265,496)</b>	<b>\$ (2,973,344,552)</b>	
70	2020	A	-20	\$ (652,819)	\$ (542,618)	\$ (110,201)	
71		B	-5,036	\$ (1,483,382,502)	\$ (1,275,804,730)	\$ (207,577,772)	
72		C	-3,279	\$ (2,293,941,179)	\$ (2,036,529,774)	\$ (257,411,405)	
73		D	-6,175	\$ (30,919,498,998)	\$ (28,084,559,392)	\$ (2,834,939,606)	
74		<b>TOTAL</b>	<b>-14,510</b>	<b>\$ (34,697,475,498)</b>	<b>\$ (31,397,436,514)</b>	<b>\$ (3,300,038,984)</b>	
75							
76	<b>Step 3: Actual Appeal Rate, Actual Success Rate, and Potential Recovery - Miami Dade Specific</b>						
77							
78	<b>Actual Appeal Rate</b>	2018	2019	2020			
79	A	0.44%	1.41%	0.00%			
80	B	3.31%	5.33%	2.95%			
81	C	3.23%	5.50%	5.93%			
82	D	4.33%	5.58%	3.11%			
83							
84	<b>Actual Success Rate</b>	2018	2019	To Use			
85	A	0.00%	100.00%	50.00%			
86	B	75.40%	21.51%	50.00%			
87	C	25.00%	4.21%	15.00%			
88	D	63.64%	16.79%	40.00%			
89							
90	<b>Potential (Estimated) Recovery - Assessed Value</b>	2018	2019	2020			
91	A	\$ (375)	\$ (2,250)	\$ -			
92	B	\$ (3,496,136)	\$ (5,249,662)	\$ (3,059,619)			
93	C	\$ (975,018)	\$ (2,043,085)	\$ (2,290,600)			
94	D	\$ (42,648,502)	\$ (56,447,449)	\$ (35,270,448)			
95							

	A	B	C	D	E	F	G
96	<b>Step 3: Translate AV to TV - Miami Dade Specific</b>						
97	<b>Year</b>	<b>AV GROUP</b>	<b>TV_SD:AV Ratio</b>	<b>TV_SD</b>	<b>TV_NSD:AV Ratio</b>	<b>TV_NSD</b>	
98	2018	A	57.5%	\$ (215)	48.6%	\$ (182)	
99		B	92.1%	\$ (3,218,665)	79.6%	\$ (2,783,851)	
100		C	96.2%	\$ (937,670)	90.9%	\$ (886,483)	
101		D	81.6%	\$ (34,794,690)	76.1%	\$ (32,457,141)	
102	2019	A	56.1%	\$ (1,262)	47.7%	\$ (1,073)	
103		B	92.3%	\$ (4,843,095)	80.9%	\$ (4,245,870)	
104		C	96.2%	\$ (1,964,886)	91.8%	\$ (1,874,770)	
105		D	82.3%	\$ (46,454,674)	77.2%	\$ (43,551,046)	
106	2020	A	55.7%	\$ -	48.5%	\$ -	
107		B	92.4%	\$ (2,826,946)	81.9%	\$ (2,506,321)	
108		C	96.1%	\$ (2,201,544)	92.2%	\$ (2,113,056)	
109		D	82.4%	\$ (29,078,732)	78.2%	\$ (27,567,550)	
110							
111	<b>Step 4: 2018-2020 Impact - Miami Dade Specific</b>						
112	<b>Year</b>	<b>AV GROUP</b>	<b>School</b>	<b>Non School</b>			
113	2018	A	\$ (1)	\$ (2)			
114		B	\$ (21,208)	\$ (33,507)			
115		C	\$ (6,178)	\$ (10,670)			
116		D	\$ (229,262)	\$ (390,664)			
117		SUM	\$ (256,650)	\$ (434,843)			
118	2019	A	\$ (8)	\$ (13)			
119		B	\$ (31,911)	\$ (51,105)			
120		C	\$ (12,947)	\$ (22,565)			
121		D	\$ (306,090)	\$ (524,193)			
122		SUM	\$ (350,956)	\$ (597,876)			
123	2020	A	\$ -	\$ -			
124		B	\$ (18,627)	\$ (30,167)			
125		C	\$ (14,506)	\$ (25,433)			
126		D	\$ (191,600)	\$ (331,811)			
127		SUM	\$ (224,732)	\$ (387,412)			
128							
129	<b>Step 5: Translate Data to New Proposed Language</b>						
130	<b>Current Law Broken into 6 Groups</b>	<b>Current Threshold</b>	<b>Proposed Threshold</b>	<b>AV Threshold Groups</b>	<b>New Group Identifier</b>		
131	A	15.0%	20.0%	AV <= \$50,000	1		
132	B	10.0%	20.0%	\$50,000 < AV <=\$250,000	2		
133	B	10.0%	15.0%	\$250,000 < AV <= \$500,000	3		
134	C	7.5%	15.0%	\$500,000 < AV <= \$1,000,000	4		
135	D	5.0%	10.0%	\$1,000,000 < AV <= \$2,500,000	5		
136	D	5.0%	5.0%	\$2,500,000 < AV	6		
137							
138	<b>Group</b>	<b>2022 HB417 &amp; SB572 Proposed Increase</b>	<b>Proposed Language Proposed Increase</b>	<b>New Impact Share of Old Impact</b>			
139	1	10.0%	5.0%	50.0%			
140	2	10.0%	10.0%	100.0%			
141	3	10.0%	5.0%	50.0%			
142	4	10.0%	7.5%	75.0%			
143	5	10.0%	5.0%	50.0%			
144	6	10.0%	0.0%	0.0%			
145							

	A	B	C	D	E	F	G
146	<b>Group</b>	<b>2018: Miami-Dade Parcels in AV Group</b>	<b>2019: Miami-Dade Parcels in AV Group</b>	<b>2020: Miami-Dade Parcels in AV Group</b>			
147	1	79,201	72,478	68,485			
148	2	556,106	548,979	541,703			
149	3	170,866	185,132	199,333			
150	4	56,235	58,995	60,977			
151	5	29,042	29,847	30,134			
152	6	14,600	15,439	16,103			
153							
154	<b>Old Group</b>	<b>New Group</b>	<b>2018 Share of New Group in Old Group</b>	<b>2019 Share of New Group in Old Group</b>	<b>2020 Share of New Group in Old Group</b>		
155	A	1	100.0%	100.0%	100.0%		
156	B	2	76.5%	74.8%	73.1%		
157	B	3	23.5%	25.2%	26.9%		
158	C	4	100.0%	100.0%	100.0%		
159	D	5	66.5%	65.9%	65.2%		
160	D	6	33.5%	34.1%	34.8%		
161							
162			<b>Old Impact *</b> <b>New Impact Share of Old Impact *</b> <b>Share of New Group in Old Group</b>				
163	<b>Year</b>	<b>Group</b>	<b>School</b>	<b>Non School</b>			
164		A&1	\$ (1)	\$ (1)			
165	2018	Partial B & 2	\$ (16,223)	\$ (25,632)			
166		Partial B & 3	\$ (2,492)	\$ (3,938)			
167		C & 4	\$ (4,634)	\$ (8,002)			
168		Partial D & 5	\$ (76,282)	\$ (129,986)			
169		Partial D & 6	\$ -	\$ -			
170		<b>SUM</b>	<b>\$ (99,632)</b>	<b>\$ (167,559)</b>			
171		A&1	\$ (4)	\$ (6)			
172	2019	Partial B & 2	\$ (23,864)	\$ (38,217)			
173		Partial B & 3	\$ (4,024)	\$ (6,444)			
174		C & 4	\$ (9,710)	\$ (16,924)			
175		Partial D & 5	\$ (100,869)	\$ (172,742)			
176		Partial D & 6	\$ -	\$ -			
177		<b>SUM</b>	<b>\$ (138,470)</b>	<b>\$ (234,333)</b>			
178		A&1	\$ -	\$ -			
179	2020	Partial B & 2	\$ (13,616)	\$ (22,052)			
180		Partial B & 3	\$ (2,505)	\$ (4,057)			
181		C & 4	\$ (10,879)	\$ (19,075)			
182		Partial D & 5	\$ (62,436)	\$ (108,126)			
183		Partial D & 6	\$ -	\$ -			
184		<b>SUM</b>	<b>\$ (89,437)</b>	<b>\$ (153,310)</b>			
185							
186	<b>Step 6: Assumptions</b>						
187		<b>High</b>	<b>Middle</b>	<b>Low</b>			
188	<b>Share Miami-Dade Up to Statewide</b>	100%	50%	0%			
189							
190	<b>Assumption:</b>	Grow Average of 3 Years as 2020					
191							

	A	B	C	D	E	F	G
192	<b>Step 7: Impact</b>						
193	<b>School Impact</b>						
194		High		Middle		Low	
195		Cash	Recurring	Cash	Recurring	Cash	Recurring
196	2021-22		\$(0.2 M)		\$(0.2 M)		\$(0.1 M)
197	2022-23		\$(0.3 M)		\$(0.2 M)		\$(0.1 M)
198	2023-24	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)	\$(0.1 M)	\$(0.1 M)
199	2024-25	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)	\$(0.2 M)	\$(0.2 M)
200	2025-26	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)	\$(0.2 M)	\$(0.2 M)
201	2026-27	\$(0.3 M)	\$(0.3 M)	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)
202	2027-28	\$(0.4 M)	\$(0.4 M)	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)
203							
204	<b>Non-School Impact</b>						
205		High		Middle		Low	
206		Cash	Recurring	Cash	Recurring	Cash	Recurring
207	2021-22		\$(0.4 M)		\$(0.3 M)		\$(0.2 M)
208	2022-23		\$(0.4 M)		\$(0.3 M)		\$(0.2 M)
209	2023-24	\$(0.5 M)	\$(0.5 M)	\$(0.4 M)	\$(0.4 M)	\$(0.2 M)	\$(0.2 M)
210	2024-25	\$(0.5 M)	\$(0.5 M)	\$(0.4 M)	\$(0.4 M)	\$(0.3 M)	\$(0.3 M)
211	2025-26	\$(0.6 M)	\$(0.6 M)	\$(0.4 M)	\$(0.4 M)	\$(0.3 M)	\$(0.3 M)
212	2026-27	\$(0.6 M)	\$(0.6 M)	\$(0.5 M)	\$(0.5 M)	\$(0.3 M)	\$(0.3 M)
213	2027-28	\$(0.6 M)	\$(0.6 M)	\$(0.5 M)	\$(0.5 M)	\$(0.3 M)	\$(0.3 M)
214							
215	<b>Total Impact</b>						
216		High		Middle		Low	
217		Cash	Recurring	Cash	Recurring	Cash	Recurring
218	2023-24	\$(0.8 M)	\$(0.8 M)	\$(0.6 M)	\$(0.6 M)	\$(0.4 M)	\$(0.4 M)
219	2024-25	\$(0.8 M)	\$(0.8 M)	\$(0.6 M)	\$(0.6 M)	\$(0.4 M)	\$(0.4 M)
220	2025-26	\$(0.9 M)	\$(0.9 M)	\$(0.7 M)	\$(0.7 M)	\$(0.4 M)	\$(0.4 M)
221	2026-27	\$(0.9 M)	\$(0.9 M)	\$(0.7 M)	\$(0.7 M)	\$(0.5 M)	\$(0.5 M)
222	2027-28	\$(1.0 M)	\$(1.0 M)	\$(0.7 M)	\$(0.7 M)	\$(0.5 M)	\$(0.5 M)

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Cigarette Tax

**Issue:** Cigarette Tax 12.7 percent UM and UF 1 yr Distribution

**Bill Number(s):** [proposed language 1 year](#)

☒ **Entire Bill**

☐ **Partial Bill**

**Sponsor(s):** Senator Calatayud

**Month/Year Impact Begins:** July 1, 2023

**Date(s) Conference Reviewed:** 4/28/2023

### Section 1: Narrative

- a. Current Law:** Beginning July 1, 2021, and continuing through June 30, 2024, the distribution to the H. Lee Moffitt Cancer Center is 7% of net cigarette tax collections each fiscal year. Beginning July 1, 2024, and continuing through June 30, 2054, the portion of net cigarette taxes distributed to the Moffitt Cancer Center increases from 7% to 10%. For this purpose, net cigarette tax collections are defined as the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s.210.02, which shall be deposited into the Alcohol Beverage and Tobacco Trust Fund. After all distributions from the cigarette tax are made, the remainder goes to General Revenue. The statute provides for a look back to FY 2001-02, that authorizes that the amount paid to Moffitt not be less than the amount that would have been paid to Moffitt in FY 2001-02, had the paragraph been in effect. This in effect provides that the net collections that were certified in FY 2001-02 were \$383.7m and Moffitt shall receive their distribution off of that amount versus a lesser current year net collection.
- b. Proposed Change:** This language creates a one year distribution to the Sylvester Comprehensive Cancer Center at the University of Miami and the University of Florida Shands Cancer Center. Beginning July 1, 2023, and continuing through June 30, 2024, the division shall from month to month certify to the Chief Financial Officer the amount derived from the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which shall be deposited into the Alcoholic Beverage and Tobacco Trust Fund. The bill creates a distribution of 12.7 percent of the net collections which shall be paid to the Sylvester Comprehensive Cancer Center at the University of Miami, and a distribution of 12.7 percent of the net collections which shall be paid to the Board of Directors of the University of Florida Shands Cancer Center.

### Section 2: Description of Data and Sources

February 2023 Tobacco Tax and Surcharge Revenue Estimating Conference

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

See attached

### Section 4: Proposed Fiscal Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24			(49.0)	0		
2024-25			0	0		
2025-26			0	0		
2026-27			0	0		
2027-28			0	0		

Local/Other	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24			49.0	0		
2024-25			0	0		
2025-26			0	0		
2026-27			0	0		
2027-28			0	0		

# REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Cigarette Tax

**Issue:** Cigarette Tax 12.7 percent UM and UF 1 yr Distribution

**Bill Number(s):** [proposed language 1 year](#)

Impact of Change										
	Cigarette Tax	Refunds	Net Tax	GR Service Charge	AB&T Trust Fund	County Rev Sharing	PMATF	Moffitt, UM, Shands	Biomedical Research TF	General Revenue
2023-24	0.0	0.0	0.0	0.0	0.0	0.0	0.0	49.0	0.0	(49.0)
2024-25	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0	
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0	
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0	
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0	

**Revenue Distribution:** Tobacco Tax

**Section 5: Consensus Estimate (Adopted: 04/28/2023)** The Conference adopted the impact as presented. For the purposes of this impact, the distribution to Sylvester Comprehensive Cancer Center is treated as Local/Other.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24	(49.0)	0.0	0.0	0.0	49.0	0.0	0.0	0.0
2024-25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0



February 2023 Forecast										
	Cigarette			GR Service	AB&T Trust	County Rev		Moffitt	Biomedical	General
	Tax	Refunds	Net Tax	Charge	Fund	Sharing	PMATF	Center	Research	Revenue
									TF	
2023-24	212.1	0.3	211.8	16.9	1.9	5.6	56.5	26.9	1.9	102.1
2024-25	206.3	0.3	206.0	16.5	1.9	5.4	55.0	38.4	1.9	86.9
2025-26	201.1	0.3	200.8	16.1	1.8	5.3	53.6	38.4	1.8	83.8
2027-28	196.1	0.3	195.8	15.7	1.8	5.2	52.2	38.4	1.8	80.7
2027-28	191.2	0.3	190.9	15.3	1.7	5.0	51.0	38.4	1.7	77.8

Distributions with Change										
	Cigarette			GR Service	AB&T Trust	County Rev		Moffitt,	Biomedical	General
	Tax	Refunds	Net Tax	Charge	Fund	Sharing	PMATF	UM,	Research	Revenue
								Shands	TF	
2023-24	212.1	0.3	211.8	16.9	1.9	5.6	56.5	75.9	1.9	53.1
2024-25	206.3	0.3	206	16.5	1.9	5.4	55	38.4	1.9	86.9
2025-26	201.1	0.3	200.8	16.1	1.8	5.3	53.6	38.4	1.8	83.8
2026-27	196.1	0.3	195.8	15.7	1.8	5.2	52.2	38.4	1.8	80.7
2027-28	191.2	0.3	190.9	15.3	1.7	5.0	51.0	38.4	1.7	77.8

Impact of Change										
	Cigarette Tax	Refunds	Net Tax	GR Service Charge	AB&T Trust Fund	County Rev Sharing	PMATF	Moffitt, UM, Shands	Biomedical Research TF	General Revenue
2023-24	0.0	0.0	0.0	0.0	0.0	0.0	0.0	49.0	0.0	(49.0)
2024-25	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0	
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0	
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0	
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0	

Tobacco Tax and Surcharge Conference  
Comparison of the August 2022 and February 2023 Forecasts  
February 14, 2023

	Packs (calculated)	% Change	Cigarette Tax										Cigarette Surcharge					Total Revenues	Percentage Change
			Cigarette Tax	Refunds	Net Tax	GR Service Charge	AB&T Trust Fund	County Rev Sharing	PMATF	Moffitt Center <sup>2</sup>	Biomedical Research TF	General Revenue	Cigarette Surcharge	Adjustments <sup>1</sup>	Floor Tax	GR Service Charge	Health Care Trust Fund		
2012-13	846.3	-1.6%	285.3	0.4	284.9	23.9	2.6	7.7	77.5	5.7	0.0	173.7	843.8		0.0	70.8	770.5	1128.7	-1.63%
2013-14	810.7	-4.2%	271.3	0.6	270.7	22.8	2.4	7.0	70.7	10.6	2.5	150.6	810.3		0.0	68.0	752.0	1081.0	-4.23%
2014-15	817.2	0.8%	274.2	0.1	274.2	23.0	2.5	7.2	73.2	15.5	2.5	151.3	816.1		0.0	68.5	750.7	1090.3	0.86%
2015-16	828.1	1.3%	280.5	0.1	280.3	22.4	2.5	7.4	74.8	15.5	2.6	155.0	824.4		0.0	66.0	758.1	1104.8	1.33%
2016-17	821.3	-0.8%	276.0	0.0	276.0	22.7	2.5	7.3	73.5	15.5	2.5	152.0	819.8		0.0	65.9	753.9	1095.8	-0.81%
2017-18	788.9	-3.9%	264.8	0.0	264.8	20.1	2.4	7.0	71.0	15.5	2.4	146.3	787.7		0.0	60.8	726.9	1052.5	-3.95%
2018-19	761.7	-3.5%	263.0	0.4	262.6	23.2	2.3	6.9	69.5	15.5	2.4	142.8	753.2		0.0	64.7	688.5	1015.8	-3.48%
2019-20	744.9	-2.2%	240.7	0.0	240.7	18.4	2.2	6.4	64.5	15.5	2.2	131.5	753.1	-29.9	0.0	57.9	665.3	963.9	-5.11%
2020-21	723.6	-2.9%	242.1	0.2	241.9	19.1	2.2	6.4	64.7	15.5	2.2	131.0	723.3	-11.2	0.0	57.9	654.2	965.2	0.13%
2021-22	689.6	-4.7%	231.0	0.2	230.8	18.5	2.1	6.1	61.8	26.9	2.1	115.1	689.0	9.0	0.0	55.2	642.8	919.8	-4.70%
FORECASTS																			
2022-23																			
August 2022	668.9	-3.00%	223.5	0.3	223.2	17.9	2.0	5.9	59.6	26.9	2.0	108.9	668.0	0.0	0.0	53.4	614.6	891.2	-3.11%
EOG	654.4	-5.10%	218.7	0.3	218.4	17.5	2.0	5.8	58.3	26.9	2.0	105.9	653.5	0.0	0.0	52.3	601.2	871.9	-5.21%
EDR	644.8	-6.49%	215.5	0.3	215.2	17.2	1.9	5.7	57.5	26.9	2.0	104.0	643.9	0.0	0.0	51.5	592.4	859.1	-6.60%
DBPR	653.9	-5.17%	218.5	0.3	218.2	17.5	2.0	5.8	58.2	26.9	2.0	105.8	653.0	0.0	0.0	52.2	600.8	871.2	-5.28%
February 2023	654.4	-5.10%	218.7	0.3	218.4	17.5	2.0	5.8	58.3	26.9	2.0	105.9	653.5	0.0	0.0	52.3	601.2	871.9	-5.21%
2023-24																			
August 2022	650.5	-2.75%	217.4	0.3	217.1	17.4	2.0	5.7	57.9	26.9	2.0	105.2	649.6	0.0	0.0	52.0	597.6	866.7	-2.75%
EOG	634.8	-3.00%	212.1	0.3	211.8	16.9	1.9	5.6	56.5	26.9	1.9	102.1	633.9	0.0	0.0	50.7	583.2	845.7	-3.00%
EDR	593.5	-7.95%	198.4	0.3	198.1	15.8	1.8	5.2	52.9	26.9	1.8	93.7	592.6	0.0	0.0	47.4	545.2	790.7	-7.96%
DBPR	639.2	-2.25%	213.6	0.3	213.3	17.1	1.9	5.6	56.9	26.9	1.9	103.0	638.3	0.0	0.0	51.1	587.2	851.6	-2.25%
February 2023	634.8	-3.00%	212.1	0.3	211.8	16.9	1.9	5.6	56.5	26.9	1.9	102.1	633.9	0.0	0.0	50.7	583.2	845.7	-3.00%
2024-25																			
August 2022	634.3	-2.50%	212.0	0.3	211.7	16.9	1.9	5.6	56.5	38.4	1.9	90.5	633.4	0.0	0.0	50.7	582.7	845.1	-2.49%
EOG	617.3	-2.75%	206.3	0.3	206.0	16.5	1.9	5.4	55.0	38.4	1.9	86.9	616.4	0.0	0.0	49.3	567.1	822.4	-2.76%
EDR	563.9	-4.99%	188.5	0.3	188.2	15.1	1.7	5.0	50.2	38.4	1.7	76.1	563.0	0.0	0.0	45.0	518.0	751.2	-5.00%
DBPR	624.8	-2.25%	208.8	0.3	208.5	16.7	1.9	5.5	55.6	38.4	1.9	88.5	623.9	0.0	0.0	49.9	574.0	832.4	-2.25%
February 2023	617.3	-2.75%	206.3	0.3	206.0	16.5	1.9	5.4	55.0	38.4	1.9	86.9	616.4	0.0	0.0	49.3	567.1	822.4	-2.76%
2025-26																			
August 2022	618.4	-2.50%	206.7	0.3	206.4	16.5	1.9	5.5	55.1	38.4	1.9	87.1	617.5	0.0	0.0	49.4	568.1	823.9	-2.51%
EOG	601.9	-2.50%	201.1	0.3	200.8	16.1	1.8	5.3	53.6	38.4	1.8	83.8	601.0	0.0	0.0	48.1	552.9	801.8	-2.50%
EDR	543.2	-3.68%	181.5	0.3	181.2	14.5	1.6	4.8	48.4	38.4	1.7	71.8	542.3	0.0	0.0	43.4	498.9	723.5	-3.69%
DBPR	610.8	-2.25%	204.1	0.3	203.8	16.3	1.8	5.4	54.4	38.4	1.9	85.6	609.9	0.0	0.0	48.8	561.1	813.7	-2.25%
February 2023	601.9	-2.50%	201.1	0.3	200.8	16.1	1.8	5.3	53.6	38.4	1.8	83.8	601.0	0.0	0.0	48.1	552.9	801.8	-2.50%
2026-27																			
August 2022	602.9	-2.50%	201.5	0.3	201.2	16.1	1.8	5.3	53.7	38.4	1.8	84.1	602.0	0.0	0.0	48.2	553.8	803.2	-2.51%
EOG	586.8	-2.50%	196.1	0.3	195.8	15.7	1.8	5.2	52.2	38.4	1.8	80.7	585.9	0.0	0.0	46.9	539.0	781.7	-2.51%
EDR	511.2	-5.88%	170.8	0.3	170.5	13.6	1.5	4.5	45.5	38.4	1.6	65.4	510.3	0.0	0.0	40.8	469.5	680.8	-5.90%
DBPR	597.0	-2.25%	199.5	0.3	199.2	15.9	1.8	5.3	53.2	38.4	1.8	82.8	596.1	0.0	0.0	47.7	548.4	795.3	-2.26%
February 2023	586.8	-2.50%	196.1	0.3	195.8	15.7	1.8	5.2	52.2	38.4	1.8	80.7	585.9	0.0	0.0	46.9	539.0	781.7	-2.51%
2027-28																			
August 2022	587.8	-2.50%	196.5	0.3	196.2	15.7	1.8	5.2	52.4	38.4	1.8	80.9	586.9	0.0	0.0	47.0	539.9	783.1	-2.50%
EOG	572.2	-2.50%	191.2	0.3	190.9	15.3	1.7	5.0	51.0	38.4	1.7	77.8	571.3	0.0	0.0	45.7	525.6	762.2	-2.49%
EDR	477.2	-6.66%	159.5	0.3	159.2	12.7	1.4	4.2	42.5	38.4	1.5	58.5	476.3	0.0	0.0	38.1	438.2	635.5	-6.65%
DBPR	583.6	-2.25%	195.0	0.3	194.7	15.6	1.8	5.1	51.9	38.4	1.8	80.1	582.7	0.0	0.0	46.6	536.1	777.4	-2.25%
February 2023	572.2	-2.50%	191.2	0.3	190.9	15.3	1.7	5.0	51.0	38.4	1.7	77.8	571.3	0.0	0.0	45.7	525.6	762.2	-2.49%

Tobacco Tax and Surcharge Conference  
Comparison of the February 2023 and April 2023 Impact  
April 21, 2023

		Packs (calculated)	% Change	Cigarette Tax												Cigarette Surcharge						Total Revenues	Percentage Change
				Cigarette Tax	Refunds	Net Tax	GR Service Charge	AB&T Trust Fund	County Rev Sharing	PMATF	Moffitt	UM Sylvester	Shands	Moffitt, UM, & Shands	Biomedical Research TF	General Revenue	Cigarette Surcharge	Adjustments <sup>1</sup>	Floor Tax	GR Service Charge			
2013-14		810.7	-4.2%	271.3	0.6	270.7	22.8	2.4	7.0	70.7	10.6	10.6	10.6	2.5	150.6	810.3		0.0	68.0	-59.6	1081.0	-4.23%	
2014-15		817.2	0.8%	274.2	0.1	274.2	23.0	2.5	7.2	73.2	15.5	15.5	15.5	2.5	151.3	816.1		0.0	68.5	-66.8	1090.3	0.86%	
2015-16		828.1	1.3%	280.5	0.1	280.3	22.4	2.5	7.4	74.8	15.5	15.5	15.5	2.6	155.0	824.4		0.0	66.0	-71.9	1104.8	1.33%	
2016-17		821.3	-0.8%	276.0	0.0	276.0	22.7	2.5	7.3	73.5	15.5	15.5	15.5	2.5	152.0	819.8		0.0	65.9	-69.3	1095.8	-0.81%	
2017-18		788.9	-3.9%	264.8	0.0	264.8	20.1	2.4	7.0	71.0	15.5	15.5	15.5	2.4	146.3	787.7		0.0	60.8	726.9	1052.5	-3.95%	
2018-19		761.7	-3.5%	263.0	0.4	262.6	23.2	2.3	6.9	69.5	15.5	15.5	15.5	2.4	142.8	753.2		0.0	64.7	688.5	1015.8	-3.48%	
2019-20		744.9	-2.2%	240.7	0.0	240.7	18.4	2.2	6.4	64.5	15.5	15.5	15.5	2.2	131.5	753.1	-29.9	0.0	57.9	665.3	963.9	-5.11%	
2020-21		723.6	-2.9%	242.1	0.2	241.9	19.1	2.2	6.4	64.7	15.5	15.5	15.5	2.2	131.0	723.3	-11.2	0.0	57.9	654.2	965.2	0.13%	
2021-22		689.6	-4.7%	231.0	0.2	230.8	18.5	2.1	6.1	61.8	26.9	26.9	26.9	2.1	115.1	689.0	9.0	0.0	55.2	642.8	919.8	-4.70%	
FORECASTS																							
2022-23																							
August 2022		668.9	-3.00%	223.5	0.3	223.2	17.9	2.0	5.9	59.6	26.9			26.9	2.0	108.9	668.0	0.0	0.0	53.4	614.6	891.2	-3.11%
EOG		654.4	-5.10%	218.7	0.3	218.4	17.5	2.0	5.8	58.3	26.9			26.9	2.0	105.9	653.5	0.0	0.0	52.3	601.2	871.9	-5.21%
EDR		644.8	-6.49%	215.5	0.3	215.2	17.2	1.9	5.7	57.5	26.9			26.9	2.0	104.0	643.9	0.0	0.0	51.5	592.4	859.1	-6.60%
DBPR		653.9	-5.17%	218.5	0.3	218.2	17.5	2.0	5.8	58.2	26.9			26.9	2.0	105.8	653.0	0.0	0.0	52.2	600.8	871.2	-5.28%
February 2023		654.4	-5.10%	218.7	0.3	218.4	17.5	2.0	5.8	58.3	26.9			26.9	2.0	105.9	653.5	0.0	0.0	52.3	601.2	871.9	-5.21%
2023-24																							
August 2022		650.5	-2.75%	217.4	0.3	217.1	17.4	2.0	5.7	57.9	26.9	25.1	25.1	77.1	2.0	55.0	649.6	0.0	0.0	52.0	597.6	866.7	-2.75%
EOG		634.8	-3.00%	212.1	0.3	211.8	16.9	1.9	5.6	56.5	26.9	24.5	24.5	75.9	1.9	53.1	633.9	0.0	0.0	50.7	583.2	845.7	-3.00%
EDR		593.5	-7.95%	198.4	0.3	198.1	15.8	1.8	5.2	52.9	26.9	22.9	22.9	72.7	1.8	47.9	592.6	0.0	0.0	47.4	545.2	790.7	-7.96%
DBPR		639.2	-2.25%	213.6	0.3	213.3	17.1	1.9	5.6	56.9	26.9	24.7	24.7	76.3	1.9	53.6	638.3	0.0	0.0	51.1	587.2	851.6	-2.25%
February 2023		634.8	-3.00%	212.1	0.3	211.8	16.9	1.9	5.6	56.5	26.9	24.5	24.5	75.9	1.9	53.1	633.9	0.0	0.0	50.7	583.2	845.7	-3.00%
2024-25																							
August 2022		634.3	-2.50%	212.0	0.3	211.7	16.9	1.9	5.6	56.5	38.4	0.0	0.0	38.4	1.9	90.5	633.4	0.0	0.0	50.7	582.7	845.1	-2.49%
EOG		617.3	-2.75%	206.3	0.3	206.0	16.5	1.9	5.4	55.0	38.4	0.0	0.0	38.4	1.9	86.9	616.4	0.0	0.0	49.3	567.1	822.4	-2.76%
EDR		563.9	-4.99%	188.5	0.3	188.2	15.1	1.7	5.0	50.2	38.4	0.0	0.0	38.4	1.7	76.1	563.0	0.0	0.0	45.0	518.0	751.2	-5.00%
DBPR		624.8	-2.25%	208.8	0.3	208.5	16.7	1.9	5.5	55.6	38.4	0.0	0.0	38.4	1.9	88.5	623.9	0.0	0.0	49.9	574.0	832.4	-2.25%
February 2023		617.3	-2.75%	206.3	0.3	206.0	16.5	1.9	5.4	55.0	38.4	0.0	0.0	38.4	1.9	86.9	616.4	0.0	0.0	49.3	567.1	822.4	-2.76%
2025-26																							
August 2022		618.4	-2.50%	206.7	0.3	206.4	16.5	1.9	5.5	55.1	38.4	0.0	0.0	38.4	1.9	87.1	617.5	0.0	0.0	49.4	568.1	823.9	-2.51%
EOG		601.9	-2.50%	201.1	0.3	200.8	16.1	1.8	5.3	53.6	38.4	0.0	0.0	38.4	1.8	83.8	601.0	0.0	0.0	48.1	552.9	801.8	-2.50%
EDR		543.2	-3.68%	181.5	0.3	181.2	14.5	1.6	4.8	48.4	38.4	0.0	0.0	38.4	1.7	71.8	542.3	0.0	0.0	43.4	498.9	723.5	-3.69%
DBPR		610.8	-2.25%	204.1	0.3	203.8	16.3	1.8	5.4	54.4	38.4	0.0	0.0	38.4	1.9	85.6	609.9	0.0	0.0	48.8	561.1	813.7	-2.25%
February 2023		601.9	-2.50%	201.1	0.3	200.8	16.1	1.8	5.3	53.6	38.4	0.0	0.0	38.4	1.8	83.8	601.0	0.0	0.0	48.1	552.9	801.8	-2.50%
2026-27																							
August 2022		602.9	-2.50%	201.5	0.3	201.2	16.1	1.8	5.3	53.7	38.4	0.0	0.0	38.4	1.8	84.1	602.0	0.0	0.0	48.2	553.8	803.2	-2.51%
EOG		586.8	-2.50%	196.1	0.3	195.8	15.7	1.8	5.2	52.2	38.4	0.0	0.0	38.4	1.8	80.7	585.9	0.0	0.0	46.9	539.0	781.7	-2.51%
EDR		511.2	-5.88%	170.8	0.3	170.5	13.6	1.5	4.5	45.5	38.4	0.0	0.0	38.4	1.6	65.4	510.3	0.0	0.0	40.8	469.5	680.8	-5.90%
DBPR		597.0	-2.25%	199.5	0.3	199.2	15.9	1.8	5.3	53.2	38.4	0.0	0.0	38.4	1.8	82.8	596.1	0.0	0.0	47.7	548.4	795.3	-2.26%
February 2023		586.8	-2.50%	196.1	0.3	195.8	15.7	1.8	5.2	52.2	38.4	0.0	0.0	38.4	1.8	80.7	585.9	0.0	0.0	46.9	539.0	781.7	-2.51%
2027-28																							
August 2022		587.8	-2.50%	196.5	0.3	196.2	15.7	1.8	5.2	52.4	38.4	0.0	0.0	38.4	1.8	80.9	586.9	0.0	0.0	47.0	539.9	783.1	-2.50%
EOG		572.2	-2.50%	191.2	0.3	190.9	15.3	1.7	5.0	51.0	38.4	0.0	0.0	38.4	1.7	77.8	571.3	0.0	0.0	45.7	525.6	762.2	-2.49%
EDR		477.2	-6.66%	159.5	0.3	159.2	12.7	1.4	4.2	42.5	38.4	0.0	0.0	38.4	1.5	58.5	476.3	0.0	0.0	38.1	438.2	635.5	-6.65%
DBPR		583.6	-2.25%	195.0	0.3	194.7	15.6	1.8	5.1	51.9	38.4	0.0	0.0	38.4	1.8	80.1	582.7	0.0	0.0	46.6	536.1	777.4	-2.25%
February 2023		572.2	-2.50%	191.2	0.3	190.9	15.3	1.7	5.0	51.0	38.4	0.0	0.0	38.4	1.7	77.8	571.3	0.0	0.0	45.7	525.6	762.2	-2.49%

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Cigarette Tax

**Issue:** Cigarette Tax UM and UF 5 Year Distribution

**Bill Number(s):** [proposed language 5 year](#)

☒ **Entire Bill**

☐ **Partial Bill:**

**Sponsor(s):** Senator Calatayud

**Month/Year Impact Begins:** July 1, 2023

**Date(s) Conference Reviewed:** 4/28/2023

### Section 1: Narrative

- a. Current Law:** Beginning July 1, 2021, and continuing through June 30, 2024, the distribution to the H. Lee Moffitt Cancer Center is 7% of net cigarette tax collections each fiscal year. Beginning July 1, 2024, and continuing through June 30, 2054, the portion of net cigarette taxes distributed to the Moffitt Cancer Center increases from 7% to 10%. For this purpose, net cigarette tax collections are defined as the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s.210.02, which shall be deposited into the Alcohol Beverage and Tobacco Trust Fund. After all distributions from the cigarette tax are made, the remainder goes to General Revenue. The statute provides for a look back to FY 2001-02, that authorizes that the amount paid to Moffitt not be less than the amount that would have been paid to Moffitt in FY 2001-02, had the paragraph been in effect. This in effect provides that the net collections that were certified in FY 2001-02 were \$383.7m and Moffitt shall receive their distribution off of that amount versus a lesser current year net collection.

**Proposed Change:** : Beginning July 1, 2023, and continuing through June 30, 2024, the bill increases the portion of net cigarette taxes distributed from 7% to 21%, and one-third of that amount shall be paid to the Board of Directors of the H. Lee Moffitt Cancer Center and Research Institute, one-third of that amount shall be paid to the Board of Directors of the Sylvester Comprehensive Cancer Center at the University of Miami Health System, and one-third of that amount shall be paid to the Board of Directors of the University of Florida Health Shands Cancer Hospital. The provisions relating to the lookback to Fiscal Year 2001-02 remain the same.

Beginning July 1, 2024, and continuing through June 30, 2028, the division shall from month to month certify to the Chief Financial Officer the amount derived from the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which shall be deposited into the Alcoholic Beverage and Tobacco Trust Fund. Then, 15 percent of the net collections shall be paid to the Board of Directors of the Sylvester Comprehensive Cancer center at the University of Miami Health System, and 15 percent of the net collections shall be paid to the Board of Directors of the University of Florida Health Shands Cancer Center.

### Section 2: Description of Data and Sources

February 2023 Tobacco Tax and Surcharge Revenue Estimating Conference

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

See attached

### Section 4: Proposed Fiscal Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24			(53.8)	0		
2024-25			(56.2)	0		
2025-26			(54.8)	0		
2026-27			(53.4)	0		
2027-28			(52.2)	0		

# REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Cigarette Tax

**Issue:** Cigarette Tax UM and UF 5 Year Distribution

**Bill Number(s):** [proposed language 5 year](#)

Local/Other	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24			53.8	0		
2024-25			56.2	0		
2025-26			54.8	0		
2026-27			53.4	0		
2027-28			52.2	0		

Net Results	Cigarette Tax	Refunds	Net Tax	GR Service Charge	AB&T Trust Fund	County Rev Sharing	PMATF	Moffitt, UM, Shands	Biomedical Research TF	General Revenue
2023-24	0.0	0.0	0.0	0.0	0.0	0.0	0.0	53.8	0.0	(53.8)
2024-25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	56.2	0.0	(56.2)
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	54.8	0.0	(54.8)
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	53.4	0.0	(53.4)
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	52.2	0.0	(52.2)

**Revenue Distribution:** Tobacco Tax

**Section 5: Consensus Estimate (Adopted: 04/28/2023)** The Conference adopted the impact as presented. For the purposes of this impact, the distribution to Sylvester Comprehensive Cancer Center is treated as Local/Other.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24	(53.8)	0.0	0.0	0.0	53.8	0.0	0.0	0.0
2024-25	(56.2)	0.0	0.0	0.0	56.2	0.0	0.0	0.0
2025-26	(54.8)	0.0	0.0	0.0	54.8	0.0	0.0	0.0
2026-27	(53.4)	0.0	0.0	0.0	53.4	0.0	0.0	0.0
2027-28	(52.2)	0.0	0.0	0.0	52.2	0.0	0.0	0.0

February 2023 Forecast										
	Cigarette Tax	Refunds	Net Tax	GR Service Charge	AB&T Trust Fund	County Rev Sharing	PMATF	Moffitt Center	Biomedical Research TF	General Revenue
2023-24	212.1	0.3	211.8	16.9	1.9	5.6	56.5	26.9	1.9	102.1
2024-25	206.3	0.3	206.0	16.5	1.9	5.4	55.0	38.4	1.9	86.9
2025-26	201.1	0.3	200.8	16.1	1.8	5.3	53.6	38.4	1.8	83.8
2027-28	196.1	0.3	195.8	15.7	1.8	5.2	52.2	38.4	1.8	80.7
2027-28	191.2	0.3	190.9	15.3	1.7	5.0	51.0	38.4	1.7	77.8

Distributions with Change										
	Cigarette Tax	Refunds	Net Tax	GR Service Charge	AB&T Trust Fund	County Rev Sharing	PMATF	Moffitt, UM, Shands	Biomedical Research TF	General Revenue
2023-24	212.1	0.3	211.8	16.9	1.9	5.6	56.5	80.7	1.9	48.3
2024-25	206.3	0.3	206	16.5	1.9	5.4	55	94.6	1.9	30.7
2025-26	201.1	0.3	200.8	16.1	1.8	5.3	53.6	93.2	1.8	29.0
2026-27	196.1	0.3	195.8	15.7	1.8	5.2	52.2	91.8	1.8	27.3
2027-28	191.2	0.3	190.9	15.3	1.7	5.0	51.0	90.6	1.7	25.6

Impact of Change										
Net Results	Cigarette Tax	Refunds	Net Tax	GR Service Charge	AB&T Trust Fund	County Rev Sharing	PMATF	Moffitt, UM, Shands	Biomedical Research TF	General Revenue
2023-24	0.0	0.0	0.0	0.0	0.0	0.0	0.0	53.8	0.0	(53.8)
2024-25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	56.2	0.0	(56.2)
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	54.8	0.0	(54.8)
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	53.4	0.0	(53.4)
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	52.2	0.0	(52.2)

Tobacco Tax and Surcharge Conference  
Comparison of the August 2022 and February 2023 Forecasts  
February 14, 2023

	Packs (calculated)	% Change	Cigarette Tax										Cigarette Surcharge					Total Revenues	Percentage Change
			Cigarette Tax	Refunds	Net Tax	GR Service Charge	AB&T Trust Fund	County Rev Sharing	PMATF	Moffitt Center <sup>2</sup>	Biomedical Research TF	General Revenue	Cigarette Surcharge	Adjustments <sup>1</sup>	Floor Tax	GR Service Charge	Health Care Trust Fund		
2012-13	846.3	-1.6%	285.3	0.4	284.9	23.9	2.6	7.7	77.5	5.7	0.0	173.7	843.8		0.0	70.8	770.5	1128.7	-1.63%
2013-14	810.7	-4.2%	271.3	0.6	270.7	22.8	2.4	7.0	70.7	10.6	2.5	150.6	810.3		0.0	68.0	752.0	1081.0	-4.23%
2014-15	817.2	0.8%	274.2	0.1	274.2	23.0	2.5	7.2	73.2	15.5	2.5	151.3	816.1		0.0	68.5	750.7	1090.3	0.86%
2015-16	828.1	1.3%	280.5	0.1	280.3	22.4	2.5	7.4	74.8	15.5	2.6	155.0	824.4		0.0	66.0	758.1	1104.8	1.33%
2016-17	821.3	-0.8%	276.0	0.0	276.0	22.7	2.5	7.3	73.5	15.5	2.5	152.0	819.8		0.0	65.9	753.9	1095.8	-0.81%
2017-18	788.9	-3.9%	264.8	0.0	264.8	20.1	2.4	7.0	71.0	15.5	2.4	146.3	787.7		0.0	60.8	726.9	1052.5	-3.95%
2018-19	761.7	-3.5%	263.0	0.4	262.6	23.2	2.3	6.9	69.5	15.5	2.4	142.8	753.2		0.0	64.7	688.5	1015.8	-3.48%
2019-20	744.9	-2.2%	240.7	0.0	240.7	18.4	2.2	6.4	64.5	15.5	2.2	131.5	753.1	-29.9	0.0	57.9	665.3	963.9	-5.11%
2020-21	723.6	-2.9%	242.1	0.2	241.9	19.1	2.2	6.4	64.7	15.5	2.2	131.0	723.3	-11.2	0.0	57.9	654.2	965.2	0.13%
2021-22	689.6	-4.7%	231.0	0.2	230.8	18.5	2.1	6.1	61.8	26.9	2.1	115.1	689.0	9.0	0.0	55.2	642.8	919.8	-4.70%
FORECASTS																			
2022-23																			
August 2022	668.9	-3.00%	223.5	0.3	223.2	17.9	2.0	5.9	59.6	26.9	2.0	108.9	668.0	0.0	0.0	53.4	614.6	891.2	-3.11%
EOG	654.4	-5.10%	218.7	0.3	218.4	17.5	2.0	5.8	58.3	26.9	2.0	105.9	653.5	0.0	0.0	52.3	601.2	871.9	-5.21%
EDR	644.8	-6.49%	215.5	0.3	215.2	17.2	1.9	5.7	57.5	26.9	2.0	104.0	643.9	0.0	0.0	51.5	592.4	859.1	-6.60%
DBPR	653.9	-5.17%	218.5	0.3	218.2	17.5	2.0	5.8	58.2	26.9	2.0	105.8	653.0	0.0	0.0	52.2	600.8	871.2	-5.28%
February 2023	654.4	-5.10%	218.7	0.3	218.4	17.5	2.0	5.8	58.3	26.9	2.0	105.9	653.5	0.0	0.0	52.3	601.2	871.9	-5.21%
2023-24																			
August 2022	650.5	-2.75%	217.4	0.3	217.1	17.4	2.0	5.7	57.9	26.9	2.0	105.2	649.6	0.0	0.0	52.0	597.6	866.7	-2.75%
EOG	634.8	-3.00%	212.1	0.3	211.8	16.9	1.9	5.6	56.5	26.9	1.9	102.1	633.9	0.0	0.0	50.7	583.2	845.7	-3.00%
EDR	593.5	-7.95%	198.4	0.3	198.1	15.8	1.8	5.2	52.9	26.9	1.8	93.7	592.6	0.0	0.0	47.4	545.2	790.7	-7.96%
DBPR	639.2	-2.25%	213.6	0.3	213.3	17.1	1.9	5.6	56.9	26.9	1.9	103.0	638.3	0.0	0.0	51.1	587.2	851.6	-2.25%
February 2023	634.8	-3.00%	212.1	0.3	211.8	16.9	1.9	5.6	56.5	26.9	1.9	102.1	633.9	0.0	0.0	50.7	583.2	845.7	-3.00%
2024-25																			
August 2022	634.3	-2.50%	212.0	0.3	211.7	16.9	1.9	5.6	56.5	38.4	1.9	90.5	633.4	0.0	0.0	50.7	582.7	845.1	-2.49%
EOG	617.3	-2.75%	206.3	0.3	206.0	16.5	1.9	5.4	55.0	38.4	1.9	86.9	616.4	0.0	0.0	49.3	567.1	822.4	-2.76%
EDR	563.9	-4.99%	188.5	0.3	188.2	15.1	1.7	5.0	50.2	38.4	1.7	76.1	563.0	0.0	0.0	45.0	518.0	751.2	-5.00%
DBPR	624.8	-2.25%	208.8	0.3	208.5	16.7	1.9	5.5	55.6	38.4	1.9	88.5	623.9	0.0	0.0	49.9	574.0	832.4	-2.25%
February 2023	617.3	-2.75%	206.3	0.3	206.0	16.5	1.9	5.4	55.0	38.4	1.9	86.9	616.4	0.0	0.0	49.3	567.1	822.4	-2.76%
2025-26																			
August 2022	618.4	-2.50%	206.7	0.3	206.4	16.5	1.9	5.5	55.1	38.4	1.9	87.1	617.5	0.0	0.0	49.4	568.1	823.9	-2.51%
EOG	601.9	-2.50%	201.1	0.3	200.8	16.1	1.8	5.3	53.6	38.4	1.8	83.8	601.0	0.0	0.0	48.1	552.9	801.8	-2.50%
EDR	543.2	-3.68%	181.5	0.3	181.2	14.5	1.6	4.8	48.4	38.4	1.7	71.8	542.3	0.0	0.0	43.4	498.9	723.5	-3.69%
DBPR	610.8	-2.25%	204.1	0.3	203.8	16.3	1.8	5.4	54.4	38.4	1.9	85.6	609.9	0.0	0.0	48.8	561.1	813.7	-2.25%
February 2023	601.9	-2.50%	201.1	0.3	200.8	16.1	1.8	5.3	53.6	38.4	1.8	83.8	601.0	0.0	0.0	48.1	552.9	801.8	-2.50%
2026-27																			
August 2022	602.9	-2.50%	201.5	0.3	201.2	16.1	1.8	5.3	53.7	38.4	1.8	84.1	602.0	0.0	0.0	48.2	553.8	803.2	-2.51%
EOG	586.8	-2.50%	196.1	0.3	195.8	15.7	1.8	5.2	52.2	38.4	1.8	80.7	585.9	0.0	0.0	46.9	539.0	781.7	-2.51%
EDR	511.2	-5.88%	170.8	0.3	170.5	13.6	1.5	4.5	45.5	38.4	1.6	65.4	510.3	0.0	0.0	40.8	469.5	680.8	-5.90%
DBPR	597.0	-2.25%	199.5	0.3	199.2	15.9	1.8	5.3	53.2	38.4	1.8	82.8	596.1	0.0	0.0	47.7	548.4	795.3	-2.26%
February 2023	586.8	-2.50%	196.1	0.3	195.8	15.7	1.8	5.2	52.2	38.4	1.8	80.7	585.9	0.0	0.0	46.9	539.0	781.7	-2.51%
2027-28																			
August 2022	587.8	-2.50%	196.5	0.3	196.2	15.7	1.8	5.2	52.4	38.4	1.8	80.9	586.9	0.0	0.0	47.0	539.9	783.1	-2.50%
EOG	572.2	-2.50%	191.2	0.3	190.9	15.3	1.7	5.0	51.0	38.4	1.7	77.8	571.3	0.0	0.0	45.7	525.6	762.2	-2.49%
EDR	477.2	-6.66%	159.5	0.3	159.2	12.7	1.4	4.2	42.5	38.4	1.5	58.5	476.3	0.0	0.0	38.1	438.2	635.5	-6.65%
DBPR	583.6	-2.25%	195.0	0.3	194.7	15.6	1.8	5.1	51.9	38.4	1.8	80.1	582.7	0.0	0.0	46.6	536.1	777.4	-2.25%
February 2023	572.2	-2.50%	191.2	0.3	190.9	15.3	1.7	5.0	51.0	38.4	1.7	77.8	571.3	0.0	0.0	45.7	525.6	762.2	-2.49%
2028-29																			
February 2023	557.8	-2.50%	186.4	0.3	186.1	14.9	1.7	4.9	49.7	38.4	1.7	74.8	556.9	0.0	0.0	44.6	512.3	743.0	-5.12%

Tobacco Tax and Surcharge Conference  
Comparison of the February 2023 and April 2023 Impact  
April 21, 2023

		Packs (calculated)	% Change	Cigarette Tax													Cigarette Surcharge						Total Revenues	Percentage Change
				Cigarette	Refunds	Net	GR	AB&T	County Rev		Moffitt	UM Sylvester	Shands	Moffitt, UM, & Shands	Biomedical	General	Cigarette	Adjustments <sup>1</sup>	Floor Tax	GR Service	Health Care			
				Tax	Tax	Tax	Service Charge	Trust Fund	Sharing	PMATF					Research TF	Revenue	Surcharge			Charge	Trust Fund			
2013-14		810.7	-4.2%	271.3	0.6	270.7	22.8	2.4	7.0	70.7	10.6	10.6	10.6	10.6	2.5	150.6	810.3		0.0	68.0	-59.6		1081.0	-4.23%
2014-15		817.2	0.8%	274.2	0.1	274.2	23.0	2.5	7.2	73.2	15.5	15.5	15.5	15.5	2.5	151.3	816.1		0.0	68.5	-66.8		1090.3	0.86%
2015-16		828.1	1.3%	280.5	0.1	280.3	22.4	2.5	7.4	74.8	15.5	15.5	15.5	15.5	2.6	155.0	824.4		0.0	66.0	-71.9		1104.8	1.33%
2016-17		821.3	-0.8%	276.0	0.0	276.0	22.7	2.5	7.3	73.5	15.5	15.5	15.5	15.5	2.5	152.0	819.8		0.0	65.9	-69.3		1095.8	-0.81%
2017-18		788.9	-3.9%	264.8	0.0	264.8	20.1	2.4	7.0	71.0	15.5	15.5	15.5	15.5	2.4	146.3	787.7		0.0	60.8	726.9		1052.5	-3.95%
2018-19		761.7	-3.5%	263.0	0.4	262.6	23.2	2.3	6.9	69.5	15.5	15.5	15.5	15.5	2.4	142.8	753.2		0.0	64.7	688.5		1015.8	-3.48%
2019-20		744.9	-2.2%	240.7	0.0	240.7	18.4	2.2	6.4	64.5	15.5	15.5	15.5	15.5	2.2	131.5	753.1	-29.9	0.0	57.9	665.3		963.9	-5.11%
2020-21		723.6	-2.9%	242.1	0.2	241.9	19.1	2.2	6.4	64.7	15.5	15.5	15.5	15.5	2.2	131.0	723.3	-11.2	0.0	57.9	654.2		965.2	0.13%
2021-22		689.6	-4.7%	231.0	0.2	230.8	18.5	2.1	6.1	61.8	26.9	26.9	26.9	26.9	2.1	115.1	689.0	9.0	0.0	55.2	642.8		919.8	-4.70%
FORECASTS																								
2022-23																								
August 2022		668.9	-3.00%	223.5	0.3	223.2	17.9	2.0	5.9	59.6	26.9	0.0	0.0	26.9	2.0	108.9	668.0	0.0	0.0	53.4	614.6		891.2	-3.11%
EOG		654.4	-5.10%	218.7	0.3	218.4	17.5	2.0	5.8	58.3	26.9	0.0	0.0	26.9	2.0	105.9	653.5	0.0	0.0	52.3	601.2		871.9	-5.21%
EDR		644.8	-6.49%	215.5	0.3	215.2	17.2	1.9	5.7	57.5	26.9	0.0	0.0	26.9	2.0	104.0	643.9	0.0	0.0	51.5	592.4		859.1	-6.60%
DBPR		653.9	-5.17%	218.5	0.3	218.2	17.5	2.0	5.8	58.2	26.9	0.0	0.0	26.9	2.0	105.8	653.0	0.0	0.0	52.2	600.8		871.2	-5.28%
February 2023		654.4	-5.10%	218.7	0.3	218.4	17.5	2.0	5.8	58.3	26.9	0.0	0.0	26.9	2.0	105.9	653.5	0.0	0.0	52.3	601.2		871.9	-5.21%
2023-24																								
August 2022		650.5	-2.75%	217.4	0.3	217.1	17.4	2.0	5.7	57.9	26.9	26.9	26.9	80.7	2.0	51.4	649.6	0.0	0.0	52.0	597.6		866.7	-2.75%
EOG		634.8	-3.00%	212.1	0.3	211.8	16.9	1.9	5.6	56.5	26.9	26.9	26.9	80.7	1.9	48.3	633.9	0.0	0.0	50.7	583.2		845.7	-3.00%
EDR		593.5	-7.95%	198.4	0.3	198.1	15.8	1.8	5.2	52.9	26.9	26.9	26.9	80.7	1.8	39.9	592.6	0.0	0.0	47.4	545.2		790.7	-7.96%
DBPR		639.2	-2.25%	213.6	0.3	213.3	17.1	1.9	5.6	56.9	26.9	26.9	26.9	80.7	1.9	49.2	638.3	0.0	0.0	51.1	587.2		851.6	-2.25%
February 2023		634.8	-3.00%	212.1	0.3	211.8	16.9	1.9	5.6	56.5	26.9	26.9	26.9	80.7	1.9	48.3	633.9	0.0	0.0	50.7	583.2		845.7	-3.00%
2024-25																								
August 2022		634.3	-2.50%	212.0	0.3	211.7	16.9	1.9	5.6	56.5	38.4	28.9	28.9	96.2	1.9	32.7	633.4	0.0	0.0	50.7	582.7		845.1	-2.49%
EOG		617.3	-2.75%	206.3	0.3	206.0	16.5	1.9	5.4	55.0	38.4	28.1	28.1	94.6	1.9	30.7	616.4	0.0	0.0	49.3	567.1		822.4	-2.76%
EDR		563.9	-4.99%	188.5	0.3	188.2	15.1	1.7	5.0	50.2	38.4	25.7	25.7	89.8	1.7	24.7	563.0	0.0	0.0	45.0	518.0		751.2	-5.00%
DBPR		624.8	-2.25%	208.8	0.3	208.5	16.7	1.9	5.5	55.6	38.4	28.5	28.5	95.4	1.9	31.5	623.9	0.0	0.0	49.9	574.0		832.4	-2.25%
February 2023		617.3	-2.75%	206.3	0.3	206.0	16.5	1.9	5.4	55.0	38.4	28.1	28.1	94.6	1.9	30.7	616.4	0.0	0.0	49.3	567.1		822.4	-2.76%
2025-26																								
August 2022		618.4	-2.50%	206.7	0.3	206.4	16.5	1.9	5.5	55.1	38.4	28.2	28.2	94.8	1.9	30.7	617.5	0.0	0.0	49.4	568.1		823.9	-2.51%
EOG		601.9	-2.50%	201.1	0.3	200.8	16.1	1.8	5.3	53.6	38.4	27.4	27.4	93.2	1.8	29.0	601.0	0.0	0.0	48.1	552.9		801.8	-2.50%
EDR		543.2	-3.68%	181.5	0.3	181.2	14.5	1.6	4.8	48.4	38.4	24.8	24.8	88.0	1.7	22.2	542.3	0.0	0.0	43.4	498.9		723.5	-3.69%
DBPR		610.8	-2.25%	204.1	0.3	203.8	16.3	1.8	5.4	54.4	38.4	27.9	27.9	94.2	1.9	29.8	609.9	0.0	0.0	48.8	561.1		813.7	-2.25%
February 2023		601.9	-2.50%	201.1	0.3	200.8	16.1	1.8	5.3	53.6	38.4	27.4	27.4	93.2	1.8	29.0	601.0	0.0	0.0	48.1	552.9		801.8	-2.50%
2026-27																								
August 2022		602.9	-2.50%	201.5	0.3	201.2	16.1	1.8	5.3	53.7	38.4	27.5	27.5	93.4	1.8	29.1	602.0	0.0	0.0	48.2	553.8		803.2	-2.51%
EOG		586.8	-2.50%	196.1	0.3	195.8	15.7	1.8	5.2	52.2	38.4	26.7	26.7	91.8	1.8	27.3	585.9	0.0	0.0	46.9	539.0		781.7	-2.51%
EDR		511.2	-5.88%	170.8	0.3	170.5	13.6	1.5	4.5	45.5	38.4	23.3	23.3	85.0	1.6	18.8	510.3	0.0	0.0	40.8	469.5		680.8	-5.90%
DBPR		597.0	-2.25%	199.5	0.3	199.2	15.9	1.8	5.3	53.2	38.4	27.2	27.2	92.8	1.8	28.4	596.1	0.0	0.0	47.7	548.4		795.3	-2.26%
February 2023		586.8	-2.50%	196.1	0.3	195.8	15.7	1.8	5.2	52.2	38.4	26.7	26.7	91.8	1.8	27.3	585.9	0.0	0.0	46.9	539.0		781.7	-2.51%
2027-28																								
August 2022		587.8	-2.50%	196.5	0.3	196.2	15.7	1.8	5.2	52.4	38.4	26.8	26.8	92.0	1.8	27.3	586.9	0.0	0.0	47.0	539.9		783.1	-2.50%
EOG		572.2	-2.50%	191.2	0.3	190.9	15.3	1.7	5.0	51.0	38.4	26.1	26.1	90.6	1.7	25.6	571.3	0.0	0.0	45.7	525.6		762.2	-2.49%
EDR		477.2	-6.66%	159.5	0.3	159.2	12.7	1.4	4.2	42.5	38.4	21.8	21.8	82.0	1.5	14.9	476.3	0.0	0.0	38.1	438.2		635.5	-6.65%
DBPR		583.6	-2.25%	195.0	0.3	194.7	15.6	1.8	5.1	51.9	38.4	26.6	26.6	91.6	1.8	26.9	582.7	0.0	0.0	46.6	536.1		777.4	-2.25%
February 2023		572.2	-2.50%	191.2	0.3	190.9	15.3	1.7	5.0	51.0	38.4	26.1	26.1	90.6	1.7	25.6	571.3	0.0	0.0	45.7	525.6		762.2	-2.49%