REVENUE ESTIMATING CONFERENCE

Tax: Documentary Stamp Tax
Issue: Doc Stamp GR Service Charge Exemption/Redirect
Bill Number(s): CS/SB 102

☐ **Entire Bill**
☒ **Partial Bill:** Sections 10, 11, 14, 15 & 16
Sponsor(s): Calatayud
Month/Year Impact Begins: July 1, 2023
Date of Analysis: July 24, 2023

Section 1: Narrative

a. Current Law: Section 201.15, F.S., specifies the distribution of documentary stamp tax collections. Of total collections, the Department of Revenue deducts amounts necessary to pay for collection and enforcement of the tax. From the amount remaining after the preceding deduction, 33 percent is distributed to the Land Acquisition Trust Fund, which includes the payment of debt service. From the amount remaining after the two preceding deductions, an 8 percent service charge is paid to the General Revenue Fund. Of this remainder and among other distributions, amounts equal to 4.5 percent (s. 201.15(4)(c), F.S.) and 5.20254 percent (s. 201.15(4)(d),F.S.) are distributed to the State Housing Trust Fund.

b. Proposed Change:

- Section 10 of CS/SB 102 suspends the General Revenue Service Charge (s. 201.15, F.S.) effective July 1, 2023, and specifies an additional distribution to the State Housing Trust Fund—the lesser of 8 percent of the collections remaining after the Land Acquisition Trust Fund distribution or $150 million to the State Housing Trust Fund for projects under the State Apartment Incentive Loan (SAIL) Program (s.201.15 (4), F.S.). If 8 percent of the remainder is greater than $150 million in any fiscal year, the difference is paid to the General Revenue Fund. Section 10 also amends s. 201.15(5), F.S., to specify that the distributions in sections 201.15(4)(c) and (d) to the State Housing Trust Fund and Local Government Housing Trust Fund may not be transferred to the General Revenue Fund in the General Appropriations Act.
- Section 11 provides an expiration to the changes in s. 201.15, F.S., on July 1, 2033, and a reversion to the text in existence on June 30, 2023.
- Section 14 creates s. 215.212, F.S., to specify that the service charge provided in s. 215.20(1), F.S., may not be deducted from the taxes distributed in s. 201.15, F.S.
- Section 15 amends s. 215.22, F.S., to make a conforming change related to the General Revenue service charge.
- Section 16 provides an expiration to the conforming change in s. 215.22, F.S., on July 1, 2033, and a reversion to the text in existence on June 30, 2023.

Section 2: Description of Data and Sources

March 13, 2023 General Revenue Estimating Conference – Documentary Stamp Tax Results

Section 3: Methodology (Include Assumptions and Attach Details)

Using the Documentary Stamp Tax March 2023 conference results (see attached), the current year distribution for the General Revenue service charge is eliminated. It is replaced with the $150 million additional distribution to the State Housing Trust Fund and the distribution to the General Revenue Fund from the difference between the lesser of the 8 percent and the $150 million. The distributions related to the General Revenue service charge and General Revenue Fund remainder are manually adjusted to be reported as in the month collected rather than the month distributed. Therefore, there is no difference between the cash and recurring impact.

Section 4: Proposed Fiscal Impact

GR	High		Middle		Low	
Svc Chrg	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24			($153.7m)	($153.7m)		
2024-25			($176.4m)	($176.4m)		
2025-26			($192.1m)	($192.1m)		
2026-27			($197.5m)	($197.5m)		
2027-28			($203.2m)	($203.2m)		

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Bill Number(s): CS/SB 102

DocStamp GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24			$3.7m	$3.7m		
2024-25			$26.4m	$26.4m		
2025-26			$42.1m	$42.1m		
2026-27			$47.5m	$47.5m		
2027-28			$53.2m	$53.2m		

	High		Middle		Low	
SHTF	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24			$150.0m	$150.0m		
2024-25			$150.0m	$150.0m		
2025-26			$150.0m	$150.0m		
2026-27			$150.0m	$150.0m		
2027-28			$150.0m	$150.0m		

Revenue Distribution:
General Revenue Fund
State Housing Trust Fund

Section 5: Consensus Estimate (Adopted: 07/24/2023) The Conference adopted the proposed impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24	(150.0)	(150.0)	150.0	150.0	0.0	0.0	0.0	0.0
2024-25	(150.0)	(150.0)	150.0	150.0	0.0	0.0	0.0	0.0
2025-26	(150.0)	(150.0)	150.0	150.0	0.0	0.0	0.0	0.0
2026-27	(150.0)	(150.0)	150.0	150.0	0.0	0.0	0.0	0.0
2027-28	(150.0)	(150.0)	150.0	150.0	0.0	0.0	0.0	0.0

Documentary Stamp Tax Collections and Distributions (Millions)
March 13, 2023

	Statutory %s	$ Cap	F.S Reference	Description	2021-22*	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2038-38	2038-39	2039-40
				Total Collection	**5359.0**	**3635.0**	**2861.8**	**3285.2**	**3578.6**	**3678.9**	**3785.6**	**3899.2**	**4016.2**	**4136.6**	**4260.7**	**4388.6**	**4520.3**	**4655.9**	**4795.5**	**4939.4**	**5087.6**	**5240.2**	**5397.4**
			201.15	DOR Admin Cost	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8
				Remainder available for distribution	5344.5	3625.2	2852.0	3275.4	3568.8	3669.1	3775.8	3889.4	4006.4	4126.8	4250.9	4378.8	4510.5	4646.1	4785.7	4929.6	5077.8	5230.4	5387.6
			(1)	Debt Service (deposited to LATF)	**123.9**	**124.0**	**104.6**	**104.6**	**81.1**	**60.7**	**44.2**	**24.6**	**6.7**	**6.7**	**6.7**	**3.4**	**3.4**	**3.4**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
				- Florida Forever	*101.2*	*101.5*	*82.1*	*82.1*	*65.2*	*44.8*	*34.9*	*15.4*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*
				- Everglades Restoration Bonds Prior to July 1, 2016	*22.7*	*22.5*	*22.5*	*22.5*	*15.9*	*15.9*	*9.3*	*9.3*	*6.7*	*6.7*	*6.7*	*3.4*	*3.4*	*3.4*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*
			(2)	Land Acquisition Trust Fund (1+2+3+4+5+6+7)	**1639.8**	**1072.3**	**836.5**	**976.2**	**1096.6**	**1150.1**	**1201.8**	**1258.9**	**1315.4**	**1355.1**	**1396.1**	**1441.6**	**1485.0**	**1529.8**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
	25.00%	*200.00*	*375.041(3)(b)1.*	1. Everglades Projects / Comp Everglades Rest Plan	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	0.0	0.0	0.0	0.0	0.0
			375.041(3)(b)1.	*+++ South Florida Water Management District*	*32.0*	*32.0*	*32.0*																
	76.50%	*100.00*	*375.041(3)(b)1.*	*+++ Planning, Engineering and Construction*	*100.0*	*100.0*	*100.0*	*100.0*	*100.0*														
			375.041(3)(b)1.	*+++ Remaining Everglades Purposes*	*68.0*	*68.0*	*68.0*	*100.0*	*100.0*	*200.0*	*200.0*	*200.0*	*200.0*	*200.0*	*200.0*	*200.0*	*200.0*	*200.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*
	7.60%	*50.00*	*375.041(3)(b)2.*	2. Spring Restoration, Protection & Management	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	0.0	0.0	0.0	0.0	0.0
			375.041(3)(b)3.	3. Lake Apopka / St. Johns Water Management District	5.0	5.0	5.0	5.0	5.0														
			375.041(3)(b)	4. Debt Service / Bonds Post July 1, 2016 [pursuant to 375.041(3)(b)]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		64.00	*375.041(3)(b)4.*	5. Everglades Trust Fund	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	0.0	0.0	0.0	0.0	0.0
		50.00	*375.041(3)(b)5.*	6. SFWMD	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	0.0	0.0	0.0	0.0	0.0
			Residual	7. Uncommitted Cash Based on Statutory Provisions	1270.8	703.3	467.5	607.2	727.6	786.1	837.8	894.9	951.4	991.1	1032.1	1077.6	1121.0	1165.8	0.0	0.0	0.0	0.0	0.0
	33.00%		(3)	Total to Land Acquisition Trust Fund	**1763.7**	**1196.3**	**941.2**	**1080.9**	**1177.7**	**1210.8**	**1246.0**	**1283.5**	**1322.1**	**1361.8**	**1402.8**	**1445.0**	**1488.5**	**1533.2**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
				Remainder	3580.8	2428.9	1910.8	2194.5	2391.1	2458.3	2529.8	2605.9	2684.3	2765.0	2848.1	2933.8	3022.0	3112.9	4785.7	4929.6	5077.8	5230.4	5387.6
	8.00%		215.20(1)	General Revenue Service Charge	287.2	195.1	153.7	176.4	192.1	197.5	203.2	209.3	215.5	222.0	228.6	235.5	242.5	249.8	383.6	395.2	407.0	419.2	431.8
			201.15(4)	Net Available for Distribution	3293.6	2233.8	1757.2	2018.2	2199.0	2260.9	2326.6	2396.6	2468.8	2543.0	2619.5	2698.3	2779.5	2863.1	4402.1	4534.5	4670.8	4811.2	4955.8
STTF																							
		0.00	(a)	State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	20.55%	466.75	(a)	State Transportation Trust Fund	484.3	458.9	361.0	414.6	451.8	464.5	466.8	466.8	466.8	466.8	466.8	466.8	466.8	466.8	466.8	466.8	466.8	466.8	466.8
GDTF	0.15%	3.25	(b)	Grants and Donations Trust Fund (DEO)	3.387	3.250	2.560	2.940	3.200	3.250	3.250	3.250	3.250	3.250	3.250	3.250	3.250	3.250	3.250	3.250	3.250	3.250	3.250
SHTF		0.00		State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.50%	2.25%		(c)	State Housing Trust Fund	74.1	50.3	39.5	45.4	49.5	50.9	52.4	53.9	55.6	57.2	58.9	60.7	62.5	64.4	99.1	102.0	105.1	108.3	111.5
	2.25%		(c)	Local Government Housing Trust Fund	74.1	50.3	39.5	45.4	49.5	50.9	52.4	53.9	55.6	57.2	58.9	60.7	62.5	64.4	99.1	102.0	105.1	108.3	111.5
SHTF		0.00		State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5.20%	0.65%		(d)	State Housing Trust Fund	21.4	14.5	11.4	13.1	14.3	14.7	15.1	15.6	16.1	16.5	17.0	17.6	18.1	18.6	28.6	29.5	30.4	31.3	32.2
	4.55%		(d)	Local Government Housing Trust Fund	149.9	101.7	80.0	91.9	100.1	102.9	105.9	109.1	112.4	115.8	119.2	122.8	126.5	130.3	200.4	206.4	212.6	219.0	225.6
GITF	0.02%	0.30	(e)	General Inspection Trust Fund	0.32	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
SEEDTF		75.00	(f)	State Economic Enhancement and Development Trust Fund (DEO)	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0
RFTF	5.42%		(g)	Resilient Florida Trust Fund (RFTF)	178.4	121.0	95.2	109.3	119.1	122.5	126.0	129.8	133.8	137.8	141.9	146.2	150.6	155.1	238.5	245.7	253.0	260.7	268.5
WPSPTF	5.42%		(h)	Water Protection and Sustainability Program Trust Fund (WPSPTF)	178.4	121.0	95.2	109.3	119.1	122.5	126.0	129.8	133.8	137.8	141.9	146.2	150.6	155.1	238.5	245.7	253.0	260.7	268.5
				Total to Trust Funds (Except LATF)	1239.4	996.3	799.8	907.4	981.9	1007.4	1023.1	1037.5	1052.3	1067.6	1083.3	1099.5	1116.2	1133.3	1449.4	1476.6	1504.6	1533.4	1563.1
			(6)	Remainder To General Revenue Fund	2054.2	1237.5	957.4	1110.8	1217.1	1253.5	1303.5	1359.1	1416.4	1475.4	1536.2	1598.9	1663.3	1729.8	2952.7	3057.9	3166.2	3277.8	3392.7

* The actual FY 2021-22 distribution numbers do not add up to the total collection receipts due to timing issues related to transfers that occurred at the end of the fiscal year.

Documentary Stamp Tax Collections and Distributions (Millions)
Based on 03/13/2023 Doc Stamp Conference Results

	Statutory %s	$ Cap	F.S Reference	Description	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2038-38	2038-39	2039-40
				Total Collection	**2861.8**	**3285.2**	**3578.6**	**3678.9**	**3785.6**	**3899.2**	**4016.2**	**4136.6**	**4260.7**	**4388.6**	**4520.3**	**4655.9**	**4795.5**	**4939.4**	**5087.6**	**5240.2**	**5397.4**
			201.15	DOR Admin Cost	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8
				Remainder available for distribution	2852.0	3275.4	3568.8	3669.1	3775.8	3889.4	4006.4	4126.8	4250.9	4378.8	4510.5	4646.1	4785.7	4929.6	5077.8	5230.4	5387.6
			(1)	Debt Service (deposited to LATF)	**104.6**	**104.6**	**81.1**	**60.7**	**44.2**	**24.6**	**6.7**	**6.7**	**6.7**	**3.4**	**3.4**	**3.4**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
				- Florida Forever	*82.1*	*82.1*	*65.2*	*44.8*	*34.9*	*15.4*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*
				- Everglades Restoration Bonds Prior to July 1, 2016	*22.5*	*22.5*	*15.9*	*15.9*	*9.3*	*9.3*	*6.7*	*6.7*	*6.7*	*3.4*	*3.4*	*3.4*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*
			(2)	Land Acquisition Trust Fund (1+2+3+4+5+6+7)	**836.5**	**976.2**	**1096.6**	**1150.1**	**1201.8**	**1258.9**	**1315.4**	**1355.1**	**1396.1**	**1441.6**	**1485.0**	**1529.8**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
	25.00%	*200.00*	*375.041(3)(b)1.*	1. Everglades Projects / Comp Everglades Rest Plan	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	0.0	0.0	0.0	0.0	0.0
			375.041(3)(b)1.	*+++ South Florida Water Management District*	*32.0*																
	76.50%	*100.00*	*375.041(3)(b)1.*	*+++ Planning, Engineering and Construction*	*100.0*	*100.0*	*100.0*														
			375.041(3)(b)1.	*+++ Remaining Everglades Purposes*	*68.0*	*100.0*	*100.0*	*200.0*	*200.0*	*200.0*	*200.0*	*200.0*	*200.0*	*200.0*	*200.0*	*200.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*
	7.60%	*50.00*	*375.041(3)(b)2.*	2. Spring Restoration, Protection & Management	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	0.0	0.0	0.0	0.0	0.0
			375.041(3)(b)3.	3. Lake Apopka / St. Johns Water Management District	5.0	5.0	5.0														
			375.041(3)(b)	4. Debt Service / Bonds Post July 1, 2016 [pursuant to 375.041(3)(b)]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		64.00	*375.041(3)(b)4.*	5. Everglades Trust Fund	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	0.0	0.0	0.0	0.0	0.0
		50.00	*375.041(3)(b)5.*	6. SFWMD	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	0.0	0.0	0.0	0.0	0.0
			Residual	7. Uncommitted Cash Based on Statutory Provisions	467.5	607.2	727.6	786.1	837.8	894.9	951.4	991.1	1032.1	1077.6	1121.0	1165.8	0.0	0.0	0.0	0.0	0.0
	33.00%		(3)	Total to Land Acquisition Trust Fund	**941.2**	**1080.9**	**1177.7**	**1210.8**	**1246.0**	**1283.5**	**1322.1**	**1361.8**	**1402.8**	**1445.0**	**1488.5**	**1533.2**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
				Remainder	1910.8	2194.5	2391.1	2458.3	2529.8	2605.9	2684.3	2765.0	2848.1	2933.8	3022.0	3112.9	4785.7	4929.6	5077.8	5230.4	5387.6
	8.00%		215.20(1)	General Revenue Service Charge	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	242.5	249.8	383.6	395.2	407.0	419.2	431.8
		150.00	SB 102 (201.15(4))	State Housing Trust Fund	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0							
			SB 102 (201.15(4))	General Revenue Fund	3.7	26.4	42.1	47.5	53.2	59.3	65.5	72.0	78.6	85.5							
			201.15(4)	Net Available for Distribution	1757.2	2018.2	2199.0	2260.9	2326.6	2396.6	2468.8	2543.0	2619.5	2698.3	2779.5	2863.1	4402.1	4534.5	4670.8	4811.2	4955.8
STTF																					
		0.00	(a)	State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	20.55%	466.75	(a)	State Transportation Trust Fund	361.0	414.6	451.8	464.5	466.8	466.8	466.8	466.8	466.8	466.8	466.8	466.8	466.8	466.8	466.8	466.8	466.8
GDTF	0.15%	3.25	(b)	Grants and Donations Trust Fund (DEO)	2.560	2.940	3.200	3.250	3.250	3.250	3.250	3.250	3.250	3.250	3.250	3.250	3.250	3.250	3.250	3.250	3.250
SHTF		0.00		State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.50%	2.25%		(c)	State Housing Trust Fund	39.5	45.4	49.5	50.9	52.4	53.9	55.6	57.2	58.9	60.7	62.5	64.4	99.1	102.0	105.1	108.3	111.5
	2.25%		(c)	Local Government Housing Trust Fund	39.5	45.4	49.5	50.9	52.4	53.9	55.6	57.2	58.9	60.7	62.5	64.4	99.1	102.0	105.1	108.3	111.5
SHTF		0.00		State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5.20%	0.65%		(d)	State Housing Trust Fund	11.4	13.1	14.3	14.7	15.1	15.6	16.1	16.5	17.0	17.6	18.1	18.6	28.6	29.5	30.4	31.3	32.2
	4.55%		(d)	Local Government Housing Trust Fund	80.0	91.9	100.1	102.9	105.9	109.1	112.4	115.8	119.2	122.8	126.5	130.3	200.4	206.4	212.6	219.0	225.6
GITF	0.02%	0.30	(e)	General Inspection Trust Fund	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
SEEDTF		75.00	(f)	State Economic Enhancement and Development Trust Fund (DEO)	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0
RFTF	5.42%		(g)	Resilient Florida Trust Fund (RFTF)	95.2	109.3	119.1	122.5	126.0	129.8	133.8	137.8	141.9	146.2	150.6	155.1	238.5	245.7	253.0	260.7	268.5
WPSPTF	5.42%		(h)	Water Protection and Sustainability Program Trust Fund (WPSPTF)	95.2	109.3	119.1	122.5	126.0	129.8	133.8	137.8	141.9	146.2	150.6	155.1	238.5	245.7	253.0	260.7	268.5
				Total to Trust Funds (Except LATF)	799.8	907.4	981.9	1007.4	1023.1	1037.5	1052.3	1067.6	1083.3	1099.5	1116.2	1133.3	1449.4	1476.6	1504.6	1533.4	1563.1
			(6)	Remainder To General Revenue Fund	957.4	1110.8	1217.1	1253.5	1303.5	1359.1	1416.4	1475.4	1536.2	1598.9	1663.3	1729.8	2952.7	3057.9	3166.2	3277.8	3392.7

* The actual FY 2021-22 distribution numbers do not add up to the total collection receipts due to timing issues related to transfers that occurred at the end of the fiscal year.

Documentary Stamp Tax Collections and Distributions (Millions)
July 19, 2023 (Based on 03/13/2023 Doc Stamp Conference Results)

	Statutory %s	$ Cap	F.S Reference	Description	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2038-38	2038-39	2039-40
				Total Collection	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
			201.15	DOR Admin Cost	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
				Remainder available for distribution	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			(1)	Debt Service (deposited to LATF)	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
				- Florida Forever	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*
				- Everglades Restoration Bonds Prior to July 1, 2016	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*
			(2)	Land Acquisition Trust Fund (1+2+3+4+5+6+7)	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
	25.00%	*200.00*	*375.041(3)(b)1.*	1. Everglades Projects / Comp Everglades Rest Plan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			375.041(3)(b)1.	*+++ South Florida Water Management District*	*0.0*	[redacted]															
	76.50%	*100.00*	*375.041(3)(b)1.*	*+++ Planning, Engineering and Construction*	*0.0*	*0.0*	*0.0*	[redacted]													
			375.041(3)(b)1.	*+++ Remaining Everglades Purposes*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*
	7.60%	*50.00*	*375.041(3)(b)2.*	2. Spring Restoration, Protection & Management	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			375.041(3)(b)3.	3. Lake Apopka / St. Johns Water Management District	0.0	0.0	0.0	[redacted]													
			375.041(3)(b)	4. Debt Service / Bonds Post July 1, 2016 [pursuant to 375.041(3)(b)]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		64.00	*375.041(3)(b)4.*	5. Everglades Trust Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		50.00	*375.041(3)(b)5.*	6. SFWMD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			Residual	7. Uncommitted Cash Based on Statutory Provisions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	33.00%		(3)	Total to Land Acquisition Trust Fund	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
				Remainder	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	8.00%		215.20(1)	General Revenue Service Charge	-153.7	-176.4	-192.1	-197.5	-203.2	-209.3	-215.5	-222.0	-228.6	-235.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		150.00	SB 102 (201.15(4))	State Housing Trust Fund	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			SB 102 (201.15(4))	General Revenue Fund	3.7	26.4	42.1	47.5	53.2	59.3	65.5	72.0	78.6	85.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			201.15(4)	Net Available for Distribution	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
STTF																					
		0.00	(a)	State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	20.55%	466.75	(a)	State Transportation Trust Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
GDTF	0.15%	3.25	(b)	Grants and Donations Trust Fund (DEO)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
SHTF		0.00		State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.50%	2.25%		(c)	State Housing Trust Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	2.25%		(c)	Local Government Housing Trust Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SHTF		0.00		State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5.20%	0.65%		(d)	State Housing Trust Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	4.55%		(d)	Local Government Housing Trust Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
GITF	0.02%	0.30	(e)	General Inspection Trust Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEEDTF		75.00	(f)	State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
RFTF	5.42%		(g)	Resilient Florida Trust Fund (RFTF)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WPSPTF	5.42%		(h)	Water Protection and Sustainability Program Trust Fund (WPSPTF)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
				Total to Trust Funds (Except LATF)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			(6)	Remainder To General Revenue Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

* The actual FY 2021-22 distribution numbers do not add up to the total collection receipts due to timing issues related to transfers that occurred at the end of the fiscal year.