

FLORIDA FINANCIAL IMPACT ESTIMATING CONFERENCE
Amendment to Limit Government Interference with Abortion
Serial Number 23-07
July 15, 2024

FINANCIAL IMPACT STATEMENT

The proposed amendment would result in significantly more abortions and fewer live births per year in Florida. The increase in abortions could be even greater if the amendment invalidates laws requiring parental consent before minors undergo abortions and those ensuring only licensed physicians perform abortions. There is also uncertainty about whether the amendment will require the state to subsidize abortions with public funds. Litigation to resolve those and other uncertainties will result in additional costs to the state government and state courts that will negatively impact the state budget. An increase in abortions may negatively affect the growth of state and local revenues over time. Because the fiscal impact of increased abortions on state and local revenues and costs cannot be estimated with precision, the total impact of the proposed amendment is indeterminate.

SUMMARY OF INITIATIVE FINANCIAL INFORMATION STATEMENT

Florida law currently prevents most abortions after a fetal heartbeat is detected. The proposed amendment states that “no law shall prohibit, penalize, delay, or restrict abortion before viability or when necessary to protect the patient’s health, as determined by the patient’s healthcare provider.” If the proposed amendment is adopted, there would be significantly more abortions in Florida each year. Additional statutes and regulations could likely be challenged as unconstitutional, including, but not limited to:

- **The Parental Consent for Abortion Act**, Fla.Stat. 390.01114, which requires physicians to obtain written consent from a parent before performing an abortion on a minor;
- **The Physician requirement**, Fla.Stat. 390.0111(2), which allows only licensed physicians to perform abortions; and
- **Restrictions on taxpayer funding for abortions**, Fla.Stat. 390.0111(15), which restricts the use of public funds to subsidize abortions, with exceptions for rape, incest, and medical necessity.

It is probable that the state government and courts will face additional litigation costs that go beyond that which would occur in the amendment’s absence. Because specific litigation costs are dependent on a multitude of case-specific factors that manifest when particular cases are filed and tried, the precise amount of this increase in litigation expenses cannot be determined at this time.

Further, it is probable that there will be litigation challenging the constitutionality of Florida’s funding restrictions. Should those statutes be found unconstitutional under the proposed amendment, the state would incur higher costs subsidizing more abortions than those that qualify for public funding under current law. There are likely to be cost savings to the Health and Human Services budget as a result of the passage of the amendment, however potential costs, savings, and any offsets depend on the outcome of litigation that is likely to be complex.

While the amendment would result in an aggregate statewide cost savings from a reduction in the provision of educational services due to fewer live births, the effects of the proposed amendment could exacerbate financial constraints for individual school districts already experiencing a decline in student enrollment.

The majority of the Conference agrees that there would be a loss to state and local tax collections beginning immediately and extending over time. In some of the counties that are already experiencing

financial constraints, the impact to local tax collections may be exacerbated. The timing and magnitude of those impacts cannot be estimated with precision. The impact is therefore indeterminate.

Because the fiscal impact of increased abortions on state and local revenues and costs cannot be estimated with precision, the total impact of the proposed amendment is indeterminate.

SUBSTANTIVE ANALYSIS

A. Proposed Amendment

Ballot Title:

Amendment to Limit Government Interference with Abortion

Ballot Summary:

No law shall prohibit, penalize, delay, or restrict abortion before viability or when necessary to protect the patient’s health, as determined by the patient’s healthcare provider. This amendment does not change the Legislature’s constitutional authority to require notification to a parent or guardian before a minor has an abortion.

Article and Section Being Created or Amended:

Creates – Article 1, New Section

Full Text of the Proposed Amendment:

New Section, Amendment to Limit Government Interference with Abortion

Limiting government interference with abortion.— Except as provided in Article X, Section 22, no law shall prohibit, penalize, delay, or restrict abortion before viability or when necessary to protect the patient’s health, as determined by the patient’s healthcare provider.

B. Effective Date

Article XI, Section 5(e), Florida Constitution, states: “Unless otherwise specifically provided for elsewhere in this constitution, if the proposed amendment or revision is approved by vote of at least sixty percent of the electors voting on the measure, it shall be effective as an amendment to or revision of the constitution of the state on the first Tuesday after the first Monday in January following the election, or on such other date as may be specified in the amendment or revision.”

The effective date would be January 7, 2025.

C. Formal Communications to and from the Sponsor, Proponents, and Opponents

The FIEC for the proposed amendment met in two sessions: the Fall of 2023 and the Summer of 2024. The Sponsor, Floridians Protecting Freedom, Inc., designated five representatives to speak on its behalf at meetings held by the Financial Impact Estimating Conference (FIEC): Pamela Burch Fort, Margaret Good, Kara Gross, Sara Latshaw, and Michelle Morton.

D. Input Received from the Sponsor, Proponents, Opponents, and Interested Parties

The FIEC allows any proponent, opponent, or interested party to present or provide the conference with materials to consider. Over its two series of meetings, the FIEC received input from designated representatives from the Sponsor, both in writing and orally. Follow-up information was also submitted by the Sponsor.

In addition, representatives from an opponent, Susan B. Anthony Pro-Life America, presented to the FIEC and submitted written comments. Further, materials were received from a proponent of the amendment, the Institute for Women's Policy Research, and one opponent of the amendment, The Heritage Foundation.

The FIEC requested and received input and/or materials for staff analysis from the following state agencies: the Agency for Health Care Administration (AHCA), the Department of Children and Families, the Department of Corrections, and the Department of Management Services. A representative from AHCA's Division of Health Care Policy & Oversight also submitted materials and presented to the FIEC on two occasions.

Representatives for both the Florida League of Cities and the Florida Association of Counties were contacted prior to the first series of meetings, but no response was received from either organization.

Documentation of all written comments and materials received by the FIEC can be found in the EDR Notebooks (Book 1 and Book 2) on the website at: <http://edr.state.fl.us/Content/constitutional-amendments/2024Ballot/LimitGovernmentInterferencewithAbortionAdditionalInformation.cfm>

In addition, the public meetings were recorded and archived by The Florida Channel. These recordings may be viewed at: <https://thefloridachannel.org>.

E. Background (Summary of Current Law)

In 2023, the Legislature passed SB 300 (ch. 2023-21, L.O.F., also known as the Heartbeat Protection Act) prohibiting abortions if the gestational age of the fetus is more than 6 weeks. The bill retains the medical and fatal fetal abnormality exceptions that previously existed and adds exceptions for rape, incest, or human trafficking if the gestational age of the fetus is less than 15 weeks and the pregnant woman provides specified documentation. The provisions of SB 300 took effect on May 1, 2024, thirty days after the Florida Supreme Court ruling on HB 5 (ch. 2022-69, L.O.F.) which permitted a 15-week ban.¹

Below is a map showing the status of abortion bans in the United States as of May 23, 2024. This map was extracted from the KFF website-and can be found at <https://www.kff.org/womens-health-policy/dashboard/abortion-in-the-u-s-dashboard/#state>².

As the map displays, Florida was one of five states that had an abortion ban with a gestational limit between 6 and 12 weeks LMP (last menstrual period).

¹ The Florida Supreme Court ruled on *Planned Parenthood of Southwest and Central Florida v. State of Florida* on April 1, 2024.

² Formally known as the Kaiser Family Foundation.

Administration (AHCA). The weeks of gestation starting July 1, 2022 use a revised state definition that is calculated from the first day of the pregnant woman’s last menstrual period. Prior to this, the calculation was based on the clinician’s estimate.

Weeks of Gestation	CY 2020		CY 2021		CY 2022 <i>(definitional change as of July 1, 2022)</i>		CY 2023	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
≤6	55,834	74.6	58,136	72.8	46,011	55.7	33,453	39.8
7–9	11,686	15.6	13,436	16.8	24,015	29.1	34,854	41.5
10–13	4,768	6.4	5,321	6.7	9,384	11.4	12,577	15.0
14–15	1,005	1.3	1,140	1.4	1,859	2.3	3,013	3.6
16–17	652	0.9	734	0.9	527	0.6	46	0.1
18–20	704	0.9	764	1.0	572	0.7	71	0.1
≥21	219	0.3	286	0.4	213	0.3	38	0.0
Total abortions reported by known gestational age	74,868		79,817		82,581		84,052	

2023 data received from AHCA on June 27, 2024. Percentages may not add to 100.0 due to rounding.

The number of abortions by weeks of gestation are skewed towards fewer weeks of gestation. Data related to the Heartbeat Protection Act, a 6-week prohibition with exceptions, are not yet available. However, for the purpose of this analysis, the conference concludes that the passage of the constitutional amendment will result in more abortions and fewer live births in Florida relative to a baseline reflecting the current law.

In 2023, there were 84,052 abortions in Florida. Of these, 33,453 occurred during the first six weeks of gestation. Florida’s Heartbeat Protection Act bans abortions after 6 weeks of gestation, with exceptions for various reasons. The table below provides an example of projected abortions that would not be allowed under the Heartbeat Protection Act based on 2023 data. These estimates do not include any behavioral changes or increased use of out-of-state abortions, telehealth, or contraceptive methods.

Projected Abortions Not Allowed Under the Heartbeat Protection Act with Exceptions in Florida

	CY 2023
Total Abortions	84,052
Abortions allowed under the Heartbeat Protection Act with exceptions	35,274
≤6 weeks of gestation	33,453
Abortion Performed due to Physical Health of Mother that is not Life Endangering ¹	1,334
Abortion Performed due to a Life Endangering Physical Condition ¹	251
Abortion Performed due to Incest ²	8
Abortion Performed due to Rape ²	85
Abortion Performed due to Victim of Human Trafficking ²	2
Abortion Performed due to Fatal Fetal Abnormality ³	141
Projected Abortions Not Allowed Under the Heartbeat Protection Act	48,778

¹ Includes all abortions under this exception regardless of timing

² Includes only abortions that occurred during the 1st trimester

³ Includes only abortions that occurred prior to the 3rd trimester

Sources:

1) 2023 AHCA data by weeks of gestation, received June 27, 2024

2) Agency for Health Care Administration, Reported Induced Terminations of Pregnancy (ITOP) by Reason, by Trimester, 2023, <https://ahca.myflorida.com/content/download/22078/file/TrimesterByReason.pdf>

State and Local Costs:

A. Criminal Justice System

Under current law, there are four felonies related to abortion that exist under Chapter 390, F.S. Section 390.0111, F.S., includes a Level 1, 3rd degree felony for “any person who willfully performs, or actively participates in, a termination of pregnancy in violation of the requirements of” how pregnancies should be terminated, including when it is permitted to terminate a pregnancy after the gestational age of 6 weeks, and when a partial-birth abortion or experimentation on a fetus is permitted. A Level 4, 2nd degree felony is also included for “any person who performs, or actively participates in, a termination of pregnancy in violation of this section which results in the death of the woman.” Additionally, it includes a Level 1, 3rd degree felony for a person who violates the requirements that an infant “born alive during or immediately after an attempted abortion” be treated like “any other child born alive in the course of natural birth.” Section 390.01114, F.S., includes a Level 1, 3rd degree felony for “a physician who intentionally or recklessly performs or induces, or attempts to perform or induce, a termination of a pregnancy of a minor without obtaining the required consent” from a parent or legal guardian. Section 390.011, F.S. specifically defines the term “physician” and Section 390.0111, F.S. states that “only a physician may perform or induce a termination of pregnancy.” The proposed amendment states that a patient’s healthcare provider can make such determinations, rather than strictly physicians. However, healthcare provider is defined under Section 381.026, F.S., for the purposes of that section, as “a physician licensed under chapter 458, an osteopathic physician licensed under chapter 459, a podiatric physician licensed under chapter 461, or an advanced practice registered nurse registered under s. 464.0123, F.S.” Further, healthcare providers are limited by the scope of what they are licensed to practice. For example, Section 461.003, F.S. defines the practice of podiatric medicine as “the diagnosis or medical, surgical, palliative, and mechanical treatment of ailments of the human foot and leg.”

Given the data available from the Florida Department of Corrections, there have been no commitments to prison for any of the felonies described above—either before or after the enactment of the 2023 legislative change to 6 weeks (ch. 2023-21, L.O.F.), which went into effect on May 1, 2024.³ It should be noted that the 6-week language just went into effect this year, and given the time it would take from arrest to adjudication, it is highly unlikely that any current offenders would have moved through the entire criminal justice system at this point.

Conclusion: The Conference could not agree to the direction of the budgetary impact, however, the Conference agreed the impact to the Criminal Justice System is not expected to be significant under any reasonable scenario.

B. Education Services

With the School Readiness program offering financial assistance for care and early education, education services begin as early as birth. Although primarily funded by the federal Child Care and Development Fund Block Grant, the School Readiness program is partially supported by state and local funds. Children in eligible low-income households can participate in this program’s range of services from birth through the age of 12.

Florida resident births also directly influence the state’s future preschool and school age populations. The initial effects of policies that impact birth rates may be seen in the school system beginning three

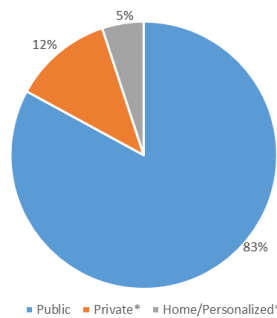
³ The data series from the Florida Department of Corrections begins in 1979.

to four years following the change. The first educational setting that could experience differences would be Florida’s Exceptional Student Education programs, including state and locally-funded public schools and the state-funded Family Empowerment Scholarship Program for Students with Unique Abilities. In 2023-24, these two programs for three and four year olds with additional needs for learning support served roughly 16 percent of this age group. The next state-funded program preschoolers can participate in is Florida’s universal Voluntary Prekindergarten Program (VPK), which serves 64.8 percent of four year olds.

The full effect of policies that influence birth rates and their interactions with Florida’s schools would begin five to six years following the policy change, once students reach the age of compulsory education. Florida’s school choice landscape would result in the effects of the policies being felt across public, private, and home education settings beginning in Kindergarten. Once students are eligible for Kindergarten, impacts are cumulative – stretching across 13 grades from Kindergarten to 12th grade. After 18 years of policy change, all 15 years of education across three settings (public, private, and home), two key scholarship programs (Family Empowerment Scholarship and Florida Tax Credit Scholarship programs) and five major funding programs (Florida Education Finance Program, VPK within the General Appropriations Act, Florida Tax Credit Scholarship Program, Motor Vehicle Sales Tax Credit Scholarship Program, and Commercial Rental Sales Tax Credit Scholarship Program) would feel the full effect of policies influencing birth rates.

In FY 2023-24, the school year base student allocation for VPK was \$2,941, which increases to \$3,029 in FY 2024-25 (3.0%). As of June 2024, the FY 2023-24 statewide funds per unweighted PreK-12 FTE was \$8,716, with average scholarship amounts ranging from \$7,800 for a private school scholarship to \$10,900 for a unique abilities scholarship. Looking ahead to FY 2024-25, the average cost per unweighted PreK-12 FTE is initially estimated to be \$8,959, a 3.6% increase relative to FY 2023-24’s initial estimate (\$8,648). This increase is similar to the average annual increase of 3.2% over the preceding 5 years of change in initial estimates. Further, costs across the public school setting and scholarship programs depend on the grade, level of needs, and residence of each student.

FY 2023-24 Enrollment Distribution



*Non-public education settings include FES and FTC scholarship students

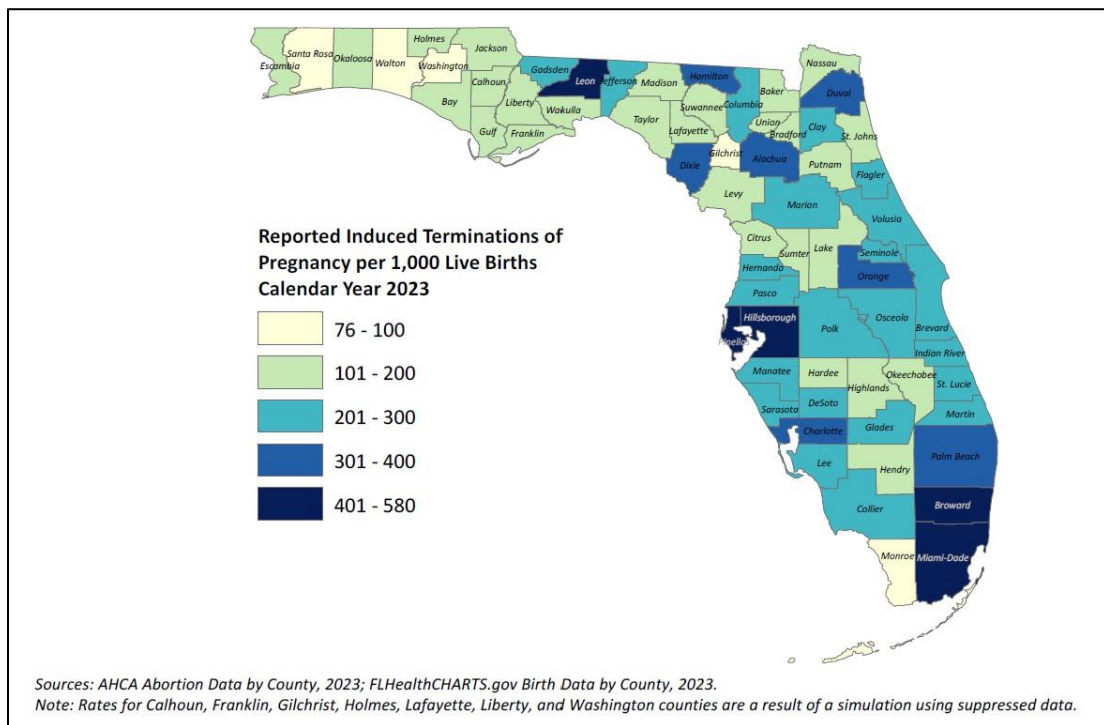
FY 2022-23 through FY 2028-29 Unweighted FTE and Scholarship Forecast

	FY 2022-23 Final 1/12/2024	FY 2023-24 3rd Calc 1/23/2024	FY 2024-25 Forecast 2/21/2024	FY 2025-26 Forecast 2/21/2024	FY 2026-27 Forecast 2/21/2024	FY 2027-28 Forecast 2/21/2024	FY 2028-29 Forecast 2/21/2024
Total PreK-12 FEFP FTE (Excl. Scholarships)	2,823,723	2,835,236	2,854,409	2,863,759	2,864,675	2,880,547	2,901,502
Family Empowerment Scholarship (FES)	155,183	216,857	315,892	360,113	394,804	429,985	465,772
FES-Education Opportunity (EO)	87,402	134,801	216,960	240,967	255,094	269,423	283,645
FES-Unique Ability (UA)	67,781	82,056	98,932	119,146	139,710	160,562	182,127
Florida Tax Credit Scholarship (FTC)	94,518	147,041	114,587	106,751	105,647	104,501	103,331

Florida’s education system allocates funds to school districts for K-12 operations based on student count through the Florida Education Finance Program (FEFP), which consists of both state and local funds. Local funds are generated from property tax revenue and are comprised of the .748 discretionary millage levy and the required local effort (RLE) levy. The RLE is the amount of funds a district generates from levying the state certified local effort millage rate on the district’s ad valorem property.

School districts are also authorized to levy up to an additional 1.5 mills against the taxable value for school purposes, including charter schools, new construction, maintenance and renovation of existing facilities, school buses, and equipment, among other allowable uses.

The amendment will result in fewer live births relative to the current law. The impact on individual districts will be unequally distributed.



All things being equal, a declining student population would result in less funding allocated to school districts to maintain operations. School districts could increase the discretionary millage levies, however most districts are currently levying the maximum millage. There are multiple actions state and local governments could take to address a declining student enrollment.

Conclusion: While the proposed amendment would result in an aggregate statewide cost savings from a reduction in the provision of educational services due to fewer live births, the effects of the proposed amendment could exacerbate financial constraints for individual school districts already experiencing a decline in student enrollment.

C. Health and Human Services

Florida offers a wide range of social services to support residents with medical, food, and cash assistance that are partially dependent on Florida’s population and birth rate. While there are programs that are purely federally funded, many programs use a mix of state and federal funding. An example of the latter is the Medicaid program that provides medical assistance to individuals and families to cover or assist in the cost of services that are medically necessary. Another example is the Temporary Cash Assistance program that provides financial assistance to pregnant women in their third trimester and families with dependent children to assist in the payment of rent, utilities and other household expenses. As many of these programs serve children as well as new or expecting mothers, any change in Florida resident births affects the number of people potentially eligible for these various social services for both the birthed and the birthing.

For children in Florida needing medical assistance, the state offers Medicaid and Kidcare (Title XXI Children’s Health Program—CHIP). Children from birth until their first birthday are eligible for Medicaid if the household income is below 200 percent of the Federal Poverty Level (FPL). After their first birthday, the household income threshold drops to 133 percent of the FPL. Those children remain Medicaid eligible up until their nineteenth birthday (there are special programs for 19 and 20 years old based on a fixed income dollar amount). If household income is above 133 percent but below 300 percent of the FPL, children are eligible for Medikids Title XXI. If household income is above 300 percent, children are eligible for Medikids Full Pay. Eligibility for both Medikids programs covers children until their fifth birthday. From ages 5 to 18 years old, under the same FPL thresholds, children are eligible for Florida Healthy Kids Title XXI or Full Pay. Children in income eligible households with special healthcare needs that require extensive preventive and ongoing care are eligible for the Children’s Medical Services (CMS) health plan.

Florida Medicaid and CHIP Income Requirements (Children)	
Medicaid	
Children Under Age 1	200% FPL
Children ages 1 through 18	133% FPL
Parents, Caretakers, Children ages 19-20	Fixed dollar amount
Children’s Health Insurance Program (CHIP)	
Medikids (Ages 1-4)	
Title XXI	133% up to 300%
Full Pay	300%
Florida Healthy Kids (Ages 5-18)	
Title XXI	133% up to 300%
Full Pay	300%
CMS	133% up to 300%

The federal government uses state per capita personal income to calculate each state’s federal reimbursement rate for Medicaid and other grants. This is the Federal Medical Assistance Percentage (FMAP) and is the share of state Medicaid benefit costs paid by the federal government. The FMAP is based on a three-year average of state per capita personal income compared to the national average. The state’s share is 100% minus the FMAP. The Children’s Health Insurance Program (CHIP) uses an enhanced FMAP, which is higher than the Medicaid FMAP. The enhanced FMAPs are calculated by reducing each state’s Medicaid share by 30% and are capped at 85%. Between January 2020 and March 2023, there was a temporary FMAP adjustment during the Public Health Emergency (PHE). Starting on April 2023, this adjustment was phased out and ultimately ended in December 2023. The table shows the base FMAP excluding the addition of temporary PHE adjustments.

Federal Fiscal		
Year	FMAP	EFMAP
FY 15-16	60.46%	72.32%
FY 16-17	60.99%	72.69%
FY 17-18	61.62%	73.13%
FY 18-19	61.10%	72.77%
FY 19-20	61.47%	73.03%
FY 20-21	61.96%	73.37%
FY 21-22	61.03%	72.72%
FY 22-23	60.05%	72.04%
FY 23-24	57.96%	70.57%
FY 24-25	57.17%	70.02%

With coverage beginning as early as birth, the effects of any changes to the birth rate can be cumulative and varying. Medicaid covers almost one-half of the births (43.9 percent CY 2022) in the state. They maintain that coverage until their first birthday is reached and their eligibility is reassessed. Many remain on Medicaid, move to a CHIP program, or are able to find health insurance elsewhere. As of May 2024, 48.6 percent (2,149,107) of the 4.4 million Medicaid enrollees were under the age of 18 with ages from 0 to five years making up approximately 34 percent of the total under 18. CHIP covers a further 243,944 children under the age of 18 with Medikids covering 20,748, Healthy Kids covering 209,671 and CMS covering 13,525. It should also be noted that the PHE significantly affected enrollment leading into this period. The tables below show current enrollment as of May 2024 and December 2019, the month before the PHE retroactively went into effect (the PHE began in March 2020 but continuous enrollment was retroactive to January 1, 2020).

Florida Medicaid Enrollment by Age Group and Date				
	5/31/2024		12/31/2019	
Group	Enrolled	% of Total	Enrolled	% of Total
<i>Ages 0-5</i>	721,308	16.3%	769,120	19.9%
<i>Ages 6 -10</i>	570,910	12.9%	543,814	14.1%
<i>Ages 11-18</i>	856,889	19.4%	770,549	19.9%
Total 0-18	2,149,107	48.6%	2,083,483	53.9%
Medicaid	4,423,280	100.0%	3,868,723	100.0%

Florida Children's Health Insurance Program (CHIP) Enrollment by Age Group and Date					
	MK XXI	MK Full Pay	HK XXI	HK Full Pay	CMS
<i>5/31/2024</i>					
Ages 1-5	16,660	4,088	-	-	1,207
Ages 6 -10	-	-	42,232	9,176	4,010
Ages 11-18	-	-	90,625	14,746	6,308
<i>12/31/2019</i>					
Ages 1-5	31,830	8,847	-	-	1,196
Ages 6 -10	-	-	63,334	6,939	4,102
Ages 11-18	-	-	129,784	9,614	8,227

While children under the age of 18 make up almost one-half of the Medicaid enrollees, they account for approximately a quarter of the total Medicaid expenditure. In SFY 2022-23, children were 47.2 percent of enrollees and 27.0 percent of expenditures. The 2024 Rate Year (October 2023 – September 2024) statewide average MMA capitation rate for a child between the age of one month and eleven months without a serious mental illness was \$325.19 per month (\$3,902.28 per year). For a similar child between a year and 13 years old, that rate was \$159.62 per month (\$1,915.44 per year). There are circumstances where the expenditure on a child is higher than these statewide averages. Children on the CMS plan typically have higher per person per month expenditures, but they account for a small portion of the total children on Medicaid.

As mentioned above, Medicaid covers a significant number of the births in Florida (see table below). There is also pre- and postnatal public assistance for the mothers. Medical assistance for pregnant women is available through various Medicaid programs. A pregnant woman who is eligible for regular Medicaid (income below 185 percent FPL) for at least one month, including a retroactive month, is eligible to receive Medicaid throughout her pregnancy and until the end of the 12th month after the birth (postpartum period). The family planning waiver program covers family planning services to eligible women, ages 14 through 55. Services are provided up to 24 months. Eligibility is limited to women with family incomes at or below 191 percent of the FPL who have lost or are losing Florida Medicaid State Plan eligibility and are not otherwise eligible for Medicaid, Children's Health Insurance Program, or health insurance coverage that provides family planning services.

Recipients losing SOBRA (pregnancy Medicaid) eligibility have passive enrollment during the first 12 months of losing Medicaid. Non-SOBRA women have to actively apply for the first year of benefits at their local county health departments. All women enrolled in the family planning waiver have active re-determination of eligibility through their local county health departments after 12 months of family planning waiver eligibility. In order to receive the second year of benefits, recipients must reapply at their local county health departments.

As of May 2024, there were 427,463 individuals receiving Medicaid or the Family Planning waiver to assist with the pregnancies. Of the total, 143,606 receive Pregnant Women Medicaid and 283,857 utilize the Family Planning Waiver.

Florida Births Covered by Medicaid, Percent of Total births			
CY	Medicaid	Total	Rate
2017	109,225	223,579	48.85%
2018	106,695	221,508	48.17%
2019	102,636	220,010	46.65%
2020	98,018	209,645	46.75%
2021	98,297	216,189	45.47%
2022	97,966	222,976	43.90%

Pregnant Women and Family Planning Enrollment by Program and Date				
	SOBRA PREGNANT WOMEN UP TO 100% FPL	SOBRA PREGNANT WOMEN OVER 100% OF FPL UP TO 185% OF FPL	Family Planning Waiver	Total
5/31/2024	110,142	33,464	283,857	427,463
% of Total	25.77%	7.83%	66.41%	100.00%
12/31/2019	67,810	19,124	69,250	156,184
% of Total	43.42%	12.24%	44.34%	100.00%

The Temporary Assistance for Needy Families – Temporary Cash Assistance (TCA) program provides cash assistance to families with children under the age of 18 or under age 19 if full time secondary school students (high school). The program helps families become self-supporting while allowing children to remain in their own homes. Pregnant women may also receive TCA, either in the third trimester of pregnancy if unable to work, or in the 9th month of pregnancy. Eligibility for the TCA program is similar to Medicaid eligibility with a few other technical requirements. Gross income must be less than 185 percent of the FPL and countable income cannot be higher than the payment standard for the family size. Individuals get a \$90 deduction from their gross earned income. Some people must participate in work activities unless they meet an exemption. Regional Workforce Boards provide work activities and services needed to get or keep a job. Individuals who receive TCA are eligible for Medicaid. Individuals who are eligible for TCA, but choose not to receive it, may still be eligible for Medicaid. Florida law creates four categories of families who may be eligible for TCA. While many of the basic eligibility requirements apply to all of these categories, there are some distinctions between the categories in terms of requirements and restrictions:

- **Child-Only Families:** These families include situations where the child is living with a relative or situations where a custodial parent is not eligible to be included in the eligibility group.
- **Relative Caregiver Program:** A specialized program for child-only families where the child has been adjudicated dependent due to abuse or neglect and has been placed with a grandparent or other relative by the court. These relatives are eligible for a payment that is higher than the typical child-only payment, but less than the payment for licensed foster care.

- Single-Family Parents with Children: Parents with children can receive cash assistance for the parent and the children.
- Two-Parent Families with Children: Are eligible on the same basis as single-parent families except the work requirement for two-parent families includes a higher number of hours of participation per week (35 hours or 55 hours if childcare is subsidized) than required for single-parent families (30 hours).

In FY 2022-23, these four programs assisted 67,224 individuals (in FY 2019-20 that number was 61,260). Both the Child-Only Families and Relative Caregiver programs have experienced steady declines in terms of cases and persons served. The other two programs have seen increases over the last few fiscal years that are mostly driven by increased activity among non-citizens seeking assistance.

Temporary Cash Assistance by Program and Date		
Programs	FY 2022-23	FY 2019-20
Child Only Cases	13,840	19,191
Relative Caregiver	9,495	16,461
Single-Family Parents with Children	21,613	22,884
Unemployed Two-Parent Families with Children Parent	22,276	2,723
Total	67,224	61,260

Looking at the age groups served by the TCA programs, ages six and over represent the majority of those receiving assistance (approximately 70 percent). Children from birth to 5 years old make up a smaller proportion of TCA recipients, but are usually also receiving other forms of public assistance as well. While these individuals are treated separately from Medicaid, they are included in the total caseload counts reported each month.

Temporary Cash Assistance by Age and Date				
	9/30/2023		12/31/2019	
	Eligible	%total	Eligible	%total
Age 0 to 5	12,795	29%	16,014	32%
Age 6 to 12	18,755	42%	21,137	42%
Age 13 to 17	13,209	30%	12,989	26%
Total	44,759	100%	50,140	100%

Finally, the foster care system in Florida serves children from birth until their 18th birthday. There are specialty programs to extend foster care services to those older than eighteen, but the majority of those receiving these services are seventeen or younger. In 2023, 21,031 children (aged 0-17) received foster care services. These services are federally funded through Title IV of the Social Security Act with matching state funds (similar to Medicaid and CHIP). Title IV-E provides federal funding to help provide foster care, independent living services, adoption assistance, and guardianship assistance. Like all states that receive Title IV-E funds for foster care, independent living services, adoption assistance, and guardianship assistance, Florida must follow a Title IV-E State Plan.

Consolidated Appropriations Act, Pub. L. No. 117-103, §506-507, 136 Stat. 49, 336 (2022), the Hyde Amendment, prohibits any federal “funds appropriated in [the] Act” to be “expended for any abortion.” In practice, this functions to prevent federal Medicaid coverage of abortions except in certain situations (i.e. if the pregnancy is the result of an act of rape or incest; or generally, if the pregnancy is jeopardizing the health of the mother). The Hyde Amendment specifically indicates that it does not preempt state funding of abortions.

Florida law has similar prohibitions to the Hyde amendment. Section 390.0111(15), Florida Statutes, contains a prohibition on expending funds for the benefit of, payment of funds to, or contracting with organizations that provide abortion services, which include managed care plans. Under this statute, public funds may cover abortions resulting from rape and incest and when “medically necessary to preserve the life of the pregnant woman or to avert a serious risk of substantial and irreversible physical impairment of a major bodily function of the pregnant woman, other than a psychological condition.” Section 627.6696, Florida Statutes, applies similar restrictions for public funds expended for state health exchanges and for Health Maintenance Organizations.

Counsel for the Florida Attorney General has advised that if the proposed amendment is adopted, it is inevitable that there will be litigation about whether the amendment renders Florida’s funding restrictions unconstitutional because the restrictions “prohibit, penalize, delay, or restrict abortion...” In answering that open question which will inevitably arise, a court could find that these funding restrictions are unconstitutional. This scenario has borne out in 15 other states where courts have concluded that those state’s abortion funding restrictions are unconstitutional or unconstitutionally narrow.

Michigan’s example is instructive. Its Medicaid restrictions were upheld in a 1992 court decision but are now being relitigated under the pro-abortion amendment adopted by Michigan voters in 2022. The complaint, filed on June 27, 2024, cites other states where Medicaid restrictions have been struck down and argues that the new right to an abortion in Michigan is even clearer than it was in those cases: “[Other states] have relied on general equal rights amendments—which do not address reproductive care as directly as the Michigan Constitution—in finding that government health care programs that single out abortion from coverage are unconstitutional.”⁴ Plaintiffs who—like the proposed amendment’s proponents—may argue that “the coverage ban burdens and infringes on the constitutional rights of Medicaid eligible patients by denying them coverage for abortion care and delaying their care.”⁵ It is important to note that a court could conclude that the proposed amendment, as written, intends to provide broader abortion protections than Michigan’s 2022 amendment. Michigan’s “right to reproductive freedom” still contemplates allowable government regulation that prohibits, penalizes, delays, or restricts abortion.⁶ The proposed amendment, meanwhile, prohibits any government action that prohibits, penalizes, delays, or restricts abortion.

The Florida Supreme Court in 2001 concluded that the state need not subsidize abortions, however that ruling was issued at a time when the Court believed an implicit right to elective abortion existed within the State Constitution’s right to privacy. See *Renee B. v. Florida Agency for Health Care Administration*, 790 So. 2d 1036 (Fla. 2001). The Florida Supreme Court adopted the trial court’s reasoning that “[t]he plaintiffs’ argument, in effect, says to the government: leave me alone, stay out of my private affairs, and let me chose [sic] what it is I want to do concerning reproduction, except that I want you to finance my choice. This the constitution does not require.” *Id.* at 1040. But the proposed amendment would dramatically alter the legal landscape. Rather than an abortion right deriving from privacy guarantees, the proposed amendment would constitutionally prohibit any government action that prohibits, penalizes, delays, or restricts abortion. The question would not be whether the Supreme Court should recede from *Renee B.*, but whether the amendment itself abrogates *Renee B.* Put simply, it would likely

⁴ See Complaint, *Young Women’s Christian Ass’n of Kalamazoo, Mich. v. State*, No. 24-000093-MM at ¶181, (Mich. Ct. Cl.) (filed June 27, 2024) available at https://www.aclumich.org/sites/default/files/field_documents/2024-06-27_complaint_with_case_number.pdf.

⁵ *Id.* at p. 10.

⁶ *Id.* at ¶ 4.

be much easier for future plaintiffs to argue that Florida's Medicaid restrictions "penalize," "delay," or "restrict" abortion than it was for the *Renee B.* plaintiffs to argue that Florida's Medicaid restrictions constituted "government intrusion into private affairs." In sum, *Renee B.* would not foreclose a Florida court from ruling that Florida's existing funding restrictions are unconstitutional under the proposed amendment.⁷ Regardless of the outcome, state government and state courts will incur increased litigation costs related to the proposed amendment, if adopted.

If a court ruled that the state is required to cover the cost of more abortions, the state would incur higher costs in the health and human services system. Further, a comprehensive review of the financial impacts of public abortion subsidies submitted to the Conference indicates that the rate of abortions increases under regimes where public subsidy exists, thereby potentially compounding that cost.

Conclusion: The majority of the Conference agreed to the inclusion of the outcome of future Medicaid litigation in the section on Health and Human Services as presented herein. The majority conclusion is shown below.

The health and human services programs in Florida serve children as well as new or expecting mothers. Any changes to resident births affect the number of people potentially eligible for these services. While there could be cost savings to health and human services including a reduction of federal financial assistance due to fewer live births, the magnitude of any savings is dependent on highly variable interactions between birth outcomes and economic factors affecting personal or family income. The state does not currently have an obligation to pay for most abortions, and the proposed amendment does not expressly create a new obligation for the state to pay for elective abortions. However, if the proposed amendment is adopted, it is probable that there will be litigation challenging the constitutionality of Florida's funding restrictions. Should those statutes be found unconstitutional under the proposed amendment, the state would incur higher costs subsidizing more abortions than those that qualify for public funding under current law. There are likely cost savings to the Health and Human Services budget as a result of the passage of the amendment, however potential costs, savings, and any offsets depend on the outcome of litigation that is likely to be complex.

D. Cost of Litigation

According to the State of Florida's Long-Range Financial Outlook: "Numerous lawsuits against the state exist at any point in time. Some have the capacity to disrupt specific programs and services and to force changes and adjustments to the Outlook. These lawsuits relate to a broad cross-section of the state's activities including, but not limited to, education funding, environmental matters, Medicaid, agricultural programs, and state revenue sources." The Outlook is constitutionally required and highlights litigation against the State as a significant risk to the forecast.

The Department of Legal Affairs' most recent Long-Range Program Plan provides expenditures associated with various departmental functions. Perhaps most on point are those costs associated with the Civil Litigation Division. According to the department's plan, this division discharges the Attorney General's responsibilities under section 16.01, Florida Statutes, by providing statewide representation on behalf of the state, its agencies, officers, employees, and agents, at the trial and appellate level. These actions can involve constitutional challenges to statutes, civil rights, employment discrimination,

⁷ The proposed amendment additionally prohibits laws that penalize, delay, or restrict post-viability abortions when necessary to protect the "patient's health." "Patient's health" is not defined but necessarily covers a broader range of conditions than those set forth in Fla. Stat. § 390.0111(15), which specifically defines medical necessity and excludes psychological conditions. It is highly probable that this, too, would give rise to litigation challenging that statute as unconstitutionally narrow under the proposed amendment. Florida courts would have to resolve this uncertainty and could conclude that Florida must subsidize a broader category of abortions than it does under current law.

torts, contract disputes, eminent domain, forfeiture, prisoner litigation, declaratory judgments, charitable trusts, and class action suits. Clients include state officers and agencies from all three branches of state government. Civil litigation defense of state agencies in FY 2022-23 generated expenditures in excess of \$10.74 million. Another \$2.85 million was associated with administrative law cases and \$2.74 million was associated with the Solicitor General's complex litigation work. These figures do not include internal costs incurred by the participating agencies which can also be significant.

The cost of litigation does not address the specific outcomes associated with the individual cases. Each Florida Annual Comprehensive Financial Report contains a note about significant loss contingencies associated with legal proceedings. The 2023 report notes two cases, each of which had projected losses between \$30 million and \$35 million.

According to the Brennan Center for Justice, as of January 11, 2024, a total of 40 cases had been filed challenging abortion bans in 23 states, of which 22 were pending at either the trial or appellate levels. On the current website for the Center for Reproductive Rights, the following statement is provided, "The Center for Reproductive Rights is litigating dozens of cases in state, national and regional courts against harmful laws that restrict access to abortion and other reproductive rights."⁸

A financial impact statement (FIS) may account for likely increased litigation costs that will result from passage of a proposed amendment. See *Advisory Opinion to the Attorney General re Standards for Establishing Legislative District Boundaries*, 24 So. 3d 1198, 1199-1202 (Fla. 2009).

If adopted, the proposed amendment will generate litigation. Some of the existing statutes and regulations that could likely be challenged include, but are not limited to, the following:

- **Parental consent:** statute requires physician to obtain written consent from a parent or legal guardian before performing or inducing the termination of a pregnancy of a minor.⁹
- **Physician requirement:** statute prohibits abortions from being performed at any time except by a physician as defined in section 390.011, Florida Statutes.¹⁰
- **Medicaid reimbursement:** AHCA rules withhold Medicaid reimbursement for abortions (with exceptions for rape, and incest, and medical necessity).¹¹
- **Licensing & sanitation:** statute and AHCA rules restrict where abortions may be performed, impose sanitization standards for those facilities, and mandate annual agency inspections.¹²
- **Admitting privileges:** statute requires physicians who perform abortions to have admitting privileges at a hospital within reasonable proximity to the abortion clinic and requires abortion clinics to have a written patient transfer agreement with a hospital within reasonable proximity to the clinic.¹³
- **Medical screening:** statute and AHCA rules require physician to obtain the pregnant woman's medical history, perform a physical examination, and conduct appropriate laboratory tests.¹⁴
- **Waiting period:** statute requires a physician to inform a pregnant woman at least 24 hours before the abortion about the risks and nature of the procedure.¹⁵

⁸ <https://reproductiverights.org/our-work/case-highlights/>. Accessed July 12, 2024.

⁹ § 390.01114, Fla. Stat.

¹⁰ § 390.0111(2), Fla. Stat.

¹¹ Fla. Admin. Code R. 59G-1.045(6) (incorporating by reference the State of Florida Abortion Certification Form, AHCA MedServ Form 011, June 2016, <http://www.flrules.org/Gateway/reference.asp?No=Ref-07013>).

¹² § 390.012(3), Fla. Stat.

¹³ § 390.012(2), Fla. Stat.

¹⁴ § 390.012(3)(d), Fla. Stat.

¹⁵ § 390.0111(3)(a)1., Fla. Stat.

- **In-person counseling:** statute requires disclosure of risks and nature of the abortion procedure to be disclosed orally, while the physician and pregnant woman are physically present in the same room.¹⁶
- **Informed consent materials:** statute requires pregnant woman to be provided printed materials prepared by the Department of Health describing various stages of fetal development, listing entities that offer alternatives to terminating the pregnancy, and detailed information on the availability of medical assistance benefits for prenatal care, childbirth, and neonatal care.¹⁷
- **Ultrasound requirements:** statute requires physicians performing abortions to perform an ultrasound to determine the probable gestational age of the fetus and to offer the pregnant woman an opportunity to view the images.¹⁸
- **Regulation of abortion procedure:** statute and AHCA rules require appropriate use of general and local anesthesia, appropriate precautions such as the establishment of intravenous access, and appropriate monitoring of vital signs throughout the abortion procedure.¹⁹
- **Regulation of abortion method:** statute prohibits physicians from performing a “partial-birth abortion” by partially vaginally delivering a living fetus before killing the fetus and completing the delivery and creates a civil action on the part of the father.²⁰
- **Disposal of fetal remains:** statute and AHCA rules require fetal remains to be disposed of in a sanitary manner.²¹
- **Regulation of recovery and follow-up care:** statute and AHCA rules require abortion clinics to provide for monitorization by medical professionals capable of providing basic cardiopulmonary resuscitation, instructions regarding access to medical care for complications, and a postabortion medical visit that includes a medical examination and a review of the results of laboratory tests and a urine pregnancy test.²²
- **Failed abortions:** statute entitles an infant born alive during or immediately after an attempted abortion to the same rights, powers, and privileges as are granted by the laws of this state to any other child born alive in the course of natural birth.²³
- **Refusal to participate:** statute immunizes hospitals and other persons from liability for refusing to participate in abortions.²⁴
- **ACA plan coverage:** statute prohibits healthcare plans purchased with state or federal funds through an Affordable Care Act exchange to cover abortions (with exceptions for danger of death, rape, and incest).²⁵
- **Recordkeeping & reporting:** AHCA rules impose monthly reporting requirements on abortion clinics.²⁶

Before the Florida Supreme Court ruled that the state constitution protected no right to abortion in 2024, the state was compelled to defend against many challenges to these precise types of abortion laws and regulations in state and federal courts.²⁷ The state’s defense of those lawsuits was costly and

¹⁶ § 390.0111(3)(a)1.a., Fla. Stat.

¹⁷ § 390.0111(3)(a)2., Fla. Stat.

¹⁸ § 390.0111(3)(a)1.b., Fla. Stat.

¹⁹ § 390.012(3)(e), Fla. Stat.

²⁰ § 390.0111(5), Fla. Stat.; § 390.011(10), Fla. Stat.

²¹ § 390.0111(7), Fla. Stat.

²² § 390.012(3)(f-g), Fla. Stat.

²³ § 390.0111(12), Fla. Stat.

²⁴ § 390.0111(8), Fla. Stat.

²⁵ § 627.6699(16), Fla. Stat.

²⁶ Fla. Admin. Code R. 59AER24-2.

²⁷ **Physician requirement:** see § 408.07(25), Fla. Stat. (defining “healthcare provider”); see also, e.g., *Whole Woman’s Health All. v. Hill*, 493 F. Supp. 3d 694, 715 (S.D. Ind. 2020) (reviewing Indiana statute providing that only a physician is authorized to perform a

often protracted.²⁸ If, therefore, the proposed amendment is adopted, state government and state courts will incur increased litigation costs. Multiple submissions to the Conference confirm that litigation on these issues is far from speculative.²⁹ And experience in other states confirms the high probability that Florida will face additional litigation costs if the proposed amendment is adopted.³⁰

Conclusion: If the proposed amendment is adopted, it is probable that the state government and courts will face additional litigation costs that go beyond that which would occur in the amendment's absence. Because, however, specific litigation costs are dependent on a multitude of case-specific factors that manifest when particular cases are filed and tried, the precise amount of this increase in litigation expenses cannot be determined at this time.

first trimester abortion); *Wright v. State*, 351 So. 2d 708 (Fla. 1977) (reviewing Florida statute making it a crime for non-physicians to perform abortions). **Heartbeat Protection Act:** see, e.g., *Roe*, 410 US 113 (subjecting state abortion bans to strict scrutiny before viability); *Casey*, 505 US 833 (similar); *Planned Parenthood v. Danforth*, 428 U.S. 52, 69 (1976) (reviewing Missouri statute defining “viability”). **Parental consent:** see, e.g., *Bellotti v. Baird*, 443 U.S. 622 (1979) (reviewing Massachusetts statute requiring parental consent before an abortion could be performed on an unmarried woman under the age of 18); *In Re T.W.*, 551 So. 2d 1186 (1989). **Licensing & sanitation:** see, e.g., *Hill*, 493 F. Supp. 3d at 715 (reviewing Indiana statute prohibiting the performance of abortions outside licensed abortions clinics, ambulatory surgical centers, or hospitals); *State, Agency for Healthcare Admin. v. Planned Parenthood of Sw. & Cent. Fla., Inc.*, 207 So. 3d 1032 (Fla. 1st DCA 2017). **Admitting privileges:** see, e.g., *Whole Woman’s Health v. Hellerstedt*, 136 S. Ct. 2292 (2016) (reviewing Texas law requiring admitting privileges and surgical center requirements for abortion facilities); *June Med. Servs. L.L.C. v. Russo*, 591 U.S. 299 (2020) (reviewing similar Louisiana law); *EMW Women’s Surgical Center, P.S.C. v. Friedlander*, 978 F.3d 418 (6th Cir. 2020) (reviewing similar Kentucky law); *Hill*, 493 F. Supp. 3d at 715 (reviewing Indiana law requiring abortionists to have admitting privileges). **Medical screening:** see, e.g., *Hopkins v. Jegley*, 508 F. Supp. 3d 361 (E.D. Ark. 2020) (reviewing Arkansas statute imposing criminal and civil penalties on physicians who failed make reasonable efforts to obtain pregnant woman’s medical records relating to her entire pregnancy history before performing an abortion). **Waiting period:** see, e.g., *Casey*, 505 U.S. at 881 (reviewing Pennsylvania statute requiring a 24-hour waiting period); *Planned Parenthood Minnesota, N. Dakota, S. Dakota v. Noem*, 584 F. Supp. 3d 759 (D.S.D. 2022) (reviewing South Dakota statute requiring third appointment and waiting period before providing two-medication regimen to induce abortion); *Cincinnati Women’s Services, Inc. v. Taft*, 468 F.3d 361 (6th Cir. 2006) (reviewing an Ohio statute requiring a 24-hour waiting period); *State v. Gainesville Woman Care, LLC*, 278 So. 3d 216 (Fla. Dist. Ct. App. 1st Dist. 2019), *State v. Presidential Women’s Ctr.*, 937 So. 2d 114 (Fla. 2006) (reviewing Florida’s informed consent requirements). **In-person counseling:** see, e.g., *Hill*, 493 F. Supp. 3d at 715 (reviewing Indiana’s “telemedicine ban” prohibiting healthcare providers from using telemedicine to prescribe “an abortion inducing drug”). **Informed consent materials:** see, e.g., *Casey*, 505 U.S. at 881 (reviewing Pennsylvania statute that prohibited an abortion being performed unless the woman certified in writing that she had been informed of the availability of materials published by the State describing the fetus and providing information about medical assistance for childbirth, information about child support from the father, and a list of agencies which provide adoption and other services as alternatives to abortion). **Ultrasound requirements:** see, e.g., *Webster v. Reproductive Health Services*, 492 U.S. 490 (1989) (reviewing Missouri statute specifying that a physician, prior to performing an abortion on any woman whom he has reason to believe is 20 or more weeks pregnant, must ascertain whether the fetus is “viable” by performing “such medical examinations and tests as are necessary to make a finding of [the fetus’] gestational age, weight, and lung maturity”). **Regulation of abortion method:** see, e.g., *Danforth*, 428 U.S. at 69 (reviewing Missouri statute prohibiting, after the first 12 weeks of pregnancy, the abortion procedure of saline amniocentesis); *Stenberg v. Carhart*, 530 U.S. 914 (2000) (reviewing Nebraska statute criminalizing the performance of partial birth abortions); *Gonzales v. Carhart*, 550 U.S. 124 (2007) (similar). **Disposal of fetal remains:** see, e.g., *Jegley*, 508 F. Supp. 3d 361 (reviewing Arkansas statute requiring physicians to ensure disposal of embryonic and fetal tissue in accordance with Arkansas Final Disposition Rights Act). **Refusal to participate:** see Harris Meyer, *Malpractice lawsuits over denied abortion care may be on the horizon*, KFF Health News (June 23, 2023), <https://www.cbsnews.com/news/abortion-laws-medical-malpractice-lawsuits-after-dobbs-ruling/>. **Medicaid reimbursement:** see the Health and Human Services section of this report, *supra*. **Recordkeeping & reporting:** see, e.g., *Casey*, 505 U.S. at 881; *Danforth*, 428 U.S. at 69.

²⁸ According to the Center for Reproductive Rights, states defending abortion regulations spent \$10 million *in attorney’s fees alone* from 2015-2019. Texas faced the highest costs, with \$2,297,860 in attorney’s fees. Dan Keating, *Abortion restrictions are costing states millions of dollars — in fees for the other side*, Washington Post (Sept. 23, 2019), <https://www.washingtonpost.com/national/2019/09/23/abortion-restrictions-are-costing-states-millions-dollars-fees-other-side/>.

²⁹ See e.g., Email from Deputy Solicitor General Daniel Bell sent to Chris Spencer, Governor’s Principal submitted July 8, 2024; “Comment on Amendment to Limit government Interference with Abortion (23-07) by Protect Women Florida submitted July 1, 2024; “Fiscal Impact Statement for Amendment 4” by Michael J. New, PHD., submitted to the FIEC July 2024 Conference on July 7, 2024.

³⁰ See Complaint, Young Women’s Christian Ass’n of Kalamazoo, Mich. v. State of Mich. and Dep’t of Health and Hum. Services, No. 24-000093-MM (Mich. Ct. Cl.) (filed June 27, 2024); “Comment on Amendment to Limit government Interference with Abortion (23-07) by Protect Women Florida submitted July 1, 2024.

State and Local Revenues:

The tax structure of an economy depends on its tax base and tax rate, which shape how the effective tax rate varies across persons and circumstances. Florida's overall tax structure is established both constitutionally and statutorily. Since the amendment's effect on the economy is not colored by the specific constraints brought about by the state and local tax codes, those results may differ materially from the discrete revenue impacts. An analysis of that type is no longer a part of the charge given to the Financial Impact Estimating Conference (FIEC).

Generally, the greatest impact on taxes associated with a new life would be expected when the child enters the workforce. Most analyses conducted by the Legislature's Office of Economic and Demographic Research (EDR) and the State's formal estimating conference process do not reach this far into the future. According to s. 216.134(1), Florida Statutes, "The official information developed by each consensus estimating conference shall include forecasts for a period of at least 10 years, unless the principals of the conference unanimously agree otherwise." Nevertheless, the FIEC is not bound by this section of the statutes. It is, however, obligated to follow standard economic principles and widely accepted protocols. There are special techniques to evaluate taxes that are generated and received in a distant future. The majority of the Conference agreed that there are revenue impacts to the state and local governments beginning immediately and extending over time.

Conclusion: The majority of the Conference agrees that there would be a loss to state and local tax collections beginning immediately and extending over time. In some of the counties that are already experiencing financial constraints, the impact to local tax collections may be exacerbated. The timing and magnitude of those impacts cannot be estimated with precision. The impact is therefore indeterminate.