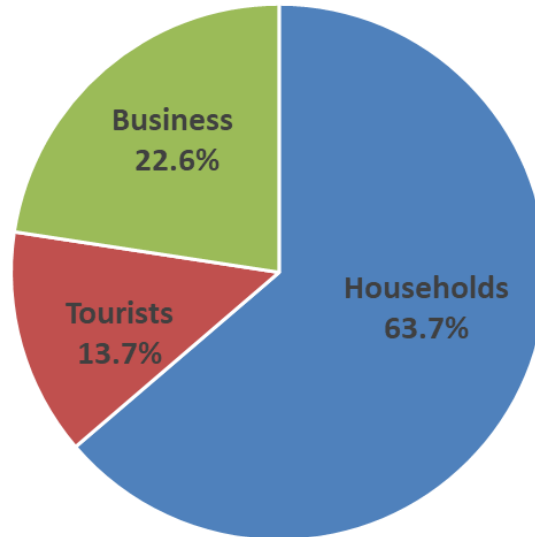


Florida Sales Tax Contributions from Households, Businesses and Tourists

Contributions to General Revenue from Sales Tax
Collections in FY 2017-18, By Source

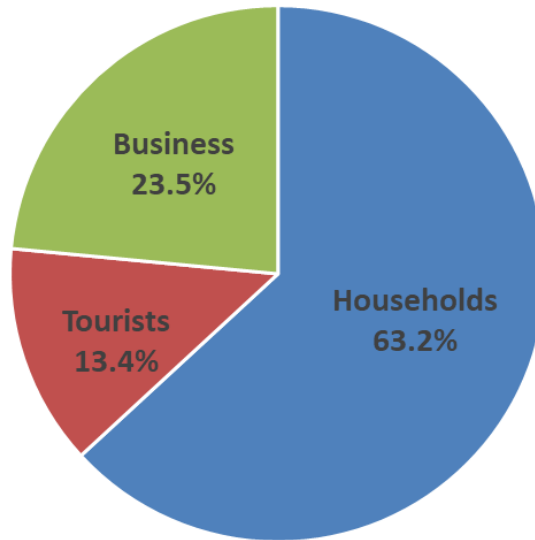


- Projections for total sales tax collections are made by the Revenue Estimating Conference (REC); this includes the discrete share benefitting the General Revenue Fund (GR)¹. Dividing sales tax collections assigned to GR by total sales tax collected and then multiplying by the state's sales tax rate provides a sales tax to GR ratio.
- The household share of sales tax to GR collected was calculated at a granular level using Consumer Expenditure Survey (CES) data available from the Bureau of Labor Statistics (BLS). Household expenditures were aggregated across goods and services where the sales tax is applicable. This number was adjusted for under reporting in the CES by creating a ratio across all goods comparing the CES to the Bureau of Economic Analysis' Personal Consumption Expenditures. The sales tax to GR ratio is then applied to this aggregate, adjusted number to provide an estimate of sales tax benefitting GR from households.
- The tourist share of sales tax to GR was calculated from data available in the 2017 Florida Visitor Study available from VISITFLORIDA. Tax-applicable spending is calculated from the average daily spending detail, excluding transportation and a share of food for domestic air, domestic non-air, overseas and Canadian visitors². This number is then multiplied by the respective visitor count and average visit durations. The taxable spending is then aggregated and multiplied by the sales tax to GR ratio, providing an estimate of sales tax benefitting GR from tourists.
- Finally, the business share is calculated as a residual. Household and tourist sales tax to GR figures are subtracted from the total, and the remaining value provides an estimate of sales tax that benefits GR from businesses.

¹ Details available at: <http://edr.state.fl.us/Content/conferences/generalrevenue/index.cfm>

² Where particular data was unavailable for overseas and Canadian visitors, shares of similarly available categories were used from domestic air and domestic non-air, respectively.

**Contributions to General Revenue from Sales Tax (with CST)
Collections in FY 2017-18, By Source**



- Discrete estimates for the state tax component of the Communications Services Tax (CST) are adopted by the GR REC.
- It is assumed that tourists are not responsible for any of the CST.
- The CST to GR amount is shared between businesses and households using aggregated intermediate and household data, considering only industries for which the tax is applicable, from the 2017 Florida IMPLAN data on industry and household purchases.