2002 Regi	ular and Special Sessions					2002-03							
Chapter						General Revenue State Trust			Local Trust Total				
Law	Tax Source	Page	Date	Issue	Bill Number(s)		ecurr	Cash	Recurr				Recurr
0000 00	Ad Valorem Tax	35		Airports/Seaports	SJR630	0.0	0.0	0.0	0.0	0.0	(11.8)	0.0	(11.8)
2002-20	Ad Valorem Tax			Assessment of back taxes exemption	S1360							0.0	0.0
	Ad Valorem Tax	55	02/08/2002	Escaped TaxesException to Assessing Against Current Owner	SB1308	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
FILED	Ad Valorem Tax			Exemption for certain construction (1)	H0317					0.0	(**)	0.0	(**)
2002-226	Ad Valorem Tax	8	12/14/2001	Exemption for certain construction/re-construction	H0313	see H 0317							
2002-52	Ad Valorem Tax			Homestead exemption for aged 65+/proof of eligibility	S2014					0.0	(**)	0.0	(**)
2002-271	Ad Valorem Tax	6		Homestead exemption for disabled ex-service members	H0165					0.0	(9.3)	0.0	(9.3)
	Ad Valorem Tax	57	02/08/2002	Livestock Boarding as Agricultural		0.0	0.0	0.0	0.0	0.0	(4.0)	0.0	(4.0)
2002-20	Ad Valorem Tax	145		Low income housing	S1360					0.0	(3.3)	0.0	(3.3)
	Ad Valorem Tax	35		Other Issues (2)	SJR630	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
	Ad Valorem Tax	138	02/18/2002	Tangible Personal PropertyExemption for not cost effective to administer	HJR829	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
2002-20	Ad Valorem Tax			Tax deeds/special district and CCD liens	S1360							0.0	0.0
2002-20	Ad Valorem Tax	404	00/45/0000	Waiver of certain charges due to business contraction	S1360	0.0	0.0	0.0	0.0	(**)	0.0	(**)	0.0
	Ad Valorem Tax	164	03/15/2002	Water and wastewater property owned by rural electric cooperatives (8)		0.0	0.0	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
2002-218	Aviation Fuel Tax	168	03/15/2002	Reenactment Aviation Fuel Tax Credit	S0426	(0.1)	(0.1)	(1.7)	(1.7)	0.0	0.0	(1.8)	(1.8)
	Cigarette Tax	155	03/01/2002	Distribution to the H. Lee Mofitt Center	SB2118/HB1221	(1.0)	(5.3)		5.3	0.0	0.0	0.0	0.0
2002-393	Cigarette Tax			increase distribution to Moffitt Cancer Center (13)	H41E	(1.0)	(5.6)					(1.0)	(5.6)
2002-26	Citrus Tax			Citrus tax on non-Florida fruit	S0462	*	•	0.2	0.2			0.2	0.2
	Communications Services Ta			Cable and DBS Services, Residentialexempt from 6.8% CST	SB 1258	(141.7)	(154.5)		(0.4)	, ,	(31.1)	(170.5)	(186.0)
	Communications Services Ta	ax 91	02/08/2002	Cable and Direct Broadcast Satellite Services, Phaseout of 6.8% sales tax over 8 year	HB1537	(16.0)	(88.0)	(*)	(0.2)	(2.2)	(11.8)	(18.2)	(100.0)
2002-218	Corporate Income Tax	129	02/18/2002	Apportionment of profits	S0426	(0.1)	(0.1)					(0.1)	(0.1)
2002-283	Corporate Income Tax			CIT piggy-back	S2028	see S18E	, ,					, ,	, ,
2002-240	Corporate Income Tax			Citizens Property Insurance Corporation	S1418	(12.1)	(12.1)					(12.1)	(12.1)
	Corporate Income Tax	133	02/18/2002	Digital media and other information technology companies	SB1392	(4.8)	(18.6)	0.0	0.0	0.0	0.0	(4.8)	(18.6)
2002-296	Corporate Income Tax			Enterprise zones, Brevard, Pensacola, Leon	S1906	(*)	(*)					(*)	(*)
2002-224	Corporate Income Tax	43	02/01/2002	Enterprise Zones, rural boundary changes	S1794	(*)	(*)					(*)	(*)
2002-296	Corporate Income Tax			EZ Dade Boundaries	SB1906	(*)	(*)					(*)	(*)
2002-296	Corporate Income Tax	67		EZ Dade Haitians	SB1906	(*)	(*)	(44)	(44)	(44)	(**)	(*)	(*)
	Corporate Income Tax	25	01/18/2002	Federal checkoff election used to govern Florida CIT filers	HB169	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
	Corporate Income Tax	169		Federal economic stimulus package (9)		(146.0)	0.0	0.0	0.0	0.0	0.0	(146.0)	0.0
2002-218	Corporate Income Tax	160 84		Interest on Audits/Assessments (1/1/2003 Effective Date) Interest on Audits/Assessments (7/1/2002 Effective Date)	S0426 PCB FR 02-03	5.4	10.8	0.0	0.0	0.0	0.0	5.4	10.8 10.8
	Corporate Income Tax	04	02/06/2002	Interest of Addits/Assessments (7/1/2002 Effective Date)	PCB FR 02-03	10.8	10.8	0.0	0.0	0.0	0.0	10.8	10.6
2002-395	Corporate Income Tax			Job Creation & Worker Assist. Act of 2002 (accelerated depreciation) (11)	S18E	(186.0)						(186.0)	0.0
2002-218	Corporate Income Tax Corporate Income Tax	2 171		New Product Development Qualifications for SFO scholarship recipients	HB 289 S0426	(**) (10.0)	(**)	0.0	0.0	0.0	0.0	(**) (10.0)	(**) 0.0
2002-210	Corporate income rax	171	03/13/2002	Qualifications for St. O scholarship recipients	30420	(10.0)						(10.0)	0.0
	Corporate Income Tax	30		Qualifying Economic Stimulus Companies	HB779	(9.7)	(18.8)		0.0	0.0	0.0	(9.7)	(18.8)
	Corporate Income Tax	49	02/01/2002	Qualifying Economic Stimulus Companies	HB779 as amended	(3.0)	(11.5)	0.0	0.0	0.0	0.0	(3.0)	(11.5)
2002-218	Documentary Stamp Tax	20		Cap on unsecured loans	S0426							0.0	0.0
2002-26	Documentary Stamp Tax	20		Cap on unsecured loans	S0462	see S 426	/441	**		0.0	0.0		0.0
	Documentary Stamp Tax	54	02/01/2002	Everglades Bonds (5)	SB684	(**)	(**)	**	**	0.0	0.0	0.0	0.0
2002-261	Documentary Stamp Tax			Everglades Restoration Bond Authorization (10)	H0813	(**)	(**)	**	**				
2002-8	Documentary Stamp Tax	1	12/14/2001	Foreclosed property	H0173	(*)	(*)	(*)	(*)			(*)	(*)
2002-394	Documentary Stamp Tax			GAA - Everglades Restoration bonds	H27E	(4.3)	(8.7)	4.3	8.7			0.0	0.0
2002-394	Documentary Stamp Tax			GAA - Florida Forever bonds	H27E	(5.0)	(26.2)	5.0	26.2			0.0	0.0

## Impact Conference Results and Post-Session Estimates of Passed Bills 2002 Regular and Special Sessions

Chapter General Revenue State Trust Local Trust Total Law Tax Source Page Date Issue Bill Number(s) Cash Recurr Cash Recurr Cash Recurr Cash Recurr 2002-218 Documentary Stamp Tax Relocation companies S0426 (\*) (\*) (\*) (\*) (\*) Documentary Stamp Tax 140 02/18/2002 Stock certificates--exemption SB2164 0.0 0.0 (\*) (\*) (\*) (\*) (\*) Documentary Stamp Tax 157 03/01/2002 Surety bond exemption from mortgages backing bonds CS/HB1095 (0.1)(0.1)(0.1)(0.1)0.0 0.0 (0.2)(0.2)2002-259 Driver's Licenses Shorten expiration dates for certain drivers' licenses S0520 2002-48 Gross Receipts Tax Charitable organization/CST exemption H1511 (\*) (\*) (\*) (\*) 128 02/18/2002 Outpatient services, diagnostic imaging centers, ambulatory surgical centers, mobile surgical HB541 (55.2)(55.2)Hospital Assessments 0.0 0.0 (55.2)0.0 0.0 (55.2)facilities, clinical laboratories; eliminate assessment 02/01/2002 CAPCO, Program Two HB243/SB1296 Insurance Premium Tax 0.0 (30.0)0.0 (30.0)0.0 0.0 0.0 0.0 2002-404 Certified capital companies (CAPCO, subject to appropriation) Insurance Premium Tax H3E (\*\*) (\*\*) 2002-240 Insurance Premium Tax Citizens Property Insurance Corporation S1418 4.0 4.0 4.0 4.0 2002-84 Insurance Premium Tax Insurance of communication equipment S1994 2002-29 Insurance Premium Tax 02/18/2002 Local firefighter's pension fund S1058 (0.1)(0.1)0.1 0.1 0.0 0.0 73 VETOED Insurance Premium Tax 12/14/2001 Minority owned property/casualty S1822 0.0 (0.1)0.0 (0.1)2002-282 Insurance Premium Tax Minority-owned property/casualty H0385 see S 1822 02/08/2002 Monoline Flood Premiums PCB FR 02-03 Insurance Premium Tax 89 0.0 0.0 0.0 0.0 02/08/2002 Refunds PCB FR 02-03 Insurance Premium Tax 86 0.2 0.2 0.0 0.0 0.0 0.0 0.2 0.2 Intangibles Tax 75 02/08/2002 Exemption, single filers with income <\$14,500, joint filers with income < \$29,000 (7) SB1676 (12.9)0.0 0.0 0.0 0.0 (12.9)0.0 0.0 2002-402 Interest Earnings Interest earnings on trust funds (Sec. 66) H29E 27.7 (27.7)0.0 0.0 02/08/2002 Municipal Authority to Levy (6) Local Option Sales Surtax 69 HB1003 0.0 0.0 0.0 0.0 Local Option Sales Surtax 02/01/2002 Supermajority Vote (3) SB382 0.0 0.0 0.0 0.0 (\*\*) H2011 2002-227 Lottery 101 02/01/2002 Instant winner payout adjustment 30.0 57.3 30.0 57.3 2002-203 Motor Vehicle Licenses Breast Cancer Research license plate H0441 2002-20 Motor Vehicle Licenses Disabled permit parking fee H0261 (2.5)(2.5)(2.5)(2.5)Motor Vehicle Licenses exemption for veterans S0568 2002-181 0.0 0.0 2002-20 Motor Vehicle Licenses Florida Firefighters license plate H0261 ++ 2002-249 Motor Vehicle Licenses Florida Golf license plate H0145 \*\* \*\* \*\* Motor Vehicle Licenses New College license plate S0568 2002-181 H0261 2002-20 Motor Vehicle Licenses PBA license plate \*\* 2002-237 Motor Vehicle Licenses Protect the Whales license plate S1136 Reduces SSTF distribution from motor vehicle licenses Motor Vehicle Licenses S0568 2002-181 (0.1)(0.1)(0.1)(0.1)Motor Vehicle Licenses 02/08/2002 Transportation Disadvantaged Trust Fund HB141 0.5 0.7 6.9 9.4 0.0 0.0 7.4 10.1 2002-295 Other taxes and fees Agriculture fee increases H1681 0.5 0.5 0.5 0.5 2002-20 Other taxes and fees Allow \$3 penalty for driver education H0261 2002-48 Other taxes and fees Charitable organization/CST exemption H1511 (\*) (\*) (\*) (\*) 2002-164 Other taxes and fees DEP permit fee exemption S0508 (\*) (\*) (\*) 0.1 0.3 2002-299 Other taxes and fees Dept. of Business Reg. - inspection fee adjustments S0990 1.9 3.3 2.0 3.6 12/14/2001 Dissoluation of Marriage Fees--Increase from \$18 to \$36 HB 299/SB316 Other taxes and fees 0.1 0.1 1.1 1.6 0.0 0.0 1.2 1.7 2002-55 Other taxes and fees 02/25/2002 Domestic violence fees S0716 2002-38 Other taxes and fees Eliminates student fees for certain residents H0161 (\*) (\*) (\*) (\*) (\*) (\*) 2002-24 Other taxes and fees Fee reduction for athlete agents' exams S0332 (\*) (\*) (\*) (\*) 2002-218 Other taxes and fees Local government revenue redistibution (Dade county correction) S0426 0.0 0.0 0.0 0.0 H29E 2002-402 Other taxes and fees Onsite sewage system fees (Sec. 16) 0.2 0.2 0.0 Professional guardianship registration fees S0268 2002-195 Other taxes and fees

2002-03

						2002-03							
Chapter Law 2002-195 2002-195	Tax Source Other taxes and fees Other taxes and fees Other taxes and fees		Date 02/25/2002	Issue Public Lodging/Food Services Redirects revenues from State School TF Redirects revenues to DEA Administrative TF	<b>Bill Number(s)</b> HB155 as amended S0268 S0268	General R Cash 0.0	Revenue Recurr 0.0	State Tru Cash 3.6 (0.4) 0.4		Local Tri Cash 0.0		Total Cash 3.6 (0.4) 0.4	1.0 (0.1) 0.1
2002-181 2002-53 2002-235	Other taxes and fees Other taxes and fees Other taxes and fees			Reduces SSTF distribution from motor vehicle licenses Regulation of movers Remit MVL, title, vessel reg. fees in 5 days instead of 7	S0568 H0893 S0522	*	*	0.1 0.2 **	0.1 0.2 **	(**)	(**)	0.1 0.2 0.0	0.1 0.2 0.0
2002-37 2002-218	Other taxes and fees Other taxes and fees	149	02/25/2002	2 Small county EMS Unemployment Compensation Tax rate trigger	<b>S2178</b> S0426			(**)	(24.4)			0.0 (**)	0.0 (24.4)
2002-229 2002-230	Other taxes and fees Other taxes and fees			Voluntary \$5 Contribution/nursing Waiver of license fee for certain health care practitioners	\$1808 H0519			* (**)	* (**)			* (**)	* (**)
VETOED	Parimutuel Taxes			Parimutuel facilities/cardrooms	S0160	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
2002-218 2002-395	Refunds Refunds			Interest on Insurance Premium tax refunds  Job Creation & Worker Assist. Act of 2002 (accelerated depreciation)	S0426 S18E	0.2 (40.0)	0.2					0.2 (40.0)	0.2 0.0
2002-48 2002-20	Sales and Use Tax Sales and Use Tax Sales and Use Tax	79 88		Certified AuditsExtension of Program     Charitable organization/CST exemption     Charter county transit surtax/Hillsborough and Pinellas	PCB FR 02-03 H1511 H0261	+- (0.1)	+- (0.1)	+- (*)	+- (*)	+- (*) **	+- (*) **	+- (0.1) **	+- (0.1) **
2002-218 2002-218		131 97 95	02/08/2002	Civic centers: Extension to 2005-06 of sales tax exemption     Compromise/settlement of penalty (good faith)     Compromise/Settlement of Penalty, Failure to timely file or timely pay	S0426 S0426 PCB FR 02-03	0.0 0.0	(0.1) (1.4)		(*) (*)	0.0 0.0	(*) (0.3)	0.0	(0.1) (1.7)
2002-296 2002-224	Sales and Use Tax Sales and Use Tax Sales and Use Tax	142 43		Convention Centers     Enterprise zones, Brevard, Pensacola, Leon     Enterprise Zones, rural boundary changes	CS/SB1956 S1906 S1794	(0.7) (0.5) (0.1)	(3.0) (0.5) (0.1)	(*)	(*) (*) (*)	(0.1) (0.1) (*)	(0.6) (0.1) (*)	(0.8) (0.6) (0.1)	(3.6) (0.6) (0.1)
2002-218 2002-296 2002-296	Sales and Use Tax Sales and Use Tax Sales and Use Tax	67	02/08/2002	Exemption for sales to PTOs and PTAs EZ Dade Boundaries 2 EZ Dade Haitians	S0426 S1906 S1905	(**) (0.1) (*)	(**) (0.1) (0.1)		(**) (*) (*)	(**) (*) (*)	(**) (*) (*)	(**) (0.1) (*)	(**) (0.1) (0.1)
2002-218 2002-218 2002-218	Sales and Use Tax Sales and Use Tax Sales and Use Tax	81 98 82	02/08/2002	2 Fee waiver for on-line registration 2 Motor Vehicle sales to out-of-state residents 2 Penalties- rounding errors	S0426 S0426 S0426	(0.1) 1.0 (0.1)	(0.5) 2.9 (0.1)	*	* (*)	0.2 (*)	0.6 (*)	(0.1) 1.2 (0.1)	(0.5) 3.5 (0.1)
2002-218	Sales and Use Tax Sales and Use Tax Sales and Use Tax	24 22		Penalty for failure to timely file 2 Private Physical Fitness Facilities 2 Public Works Contractors	S0426 HB 117 HB 639	0.0 (13.1) (31.7)	1.4 (14.0) (76.1)		(*) (0.2)	0.0 (2.6) (6.4)	0.3 (2.8) (15.3)	0.0 (15.7) (38.2)	1.7 (16.8) (91.6)
2002-218 2002-286	Sales and Use Tax Sales and Use Tax Sales and Use Tax	28	01/25/2002	Regional Transmission Organizations 2 Rural Economic Development Sales tax diversion	S0426 HB743 H0295	(0.5)	(1.0) **	(*) **	(*) **	(0.1) **	(0.2)	0.0 (0.6) **	0.0 (1.2) **
	Sales and Use Tax Sales and Use Tax Sales and Use Tax	83 161 11	03/01/2002	2 Sales to PTOs and PTAs 2 Sampling for Refunds (1/1/2003 effective date) 1 Sampling for Refunds (7/1/2002 effective date)	PCB FR 02-03 CS/SB426 HB 169	(**) (2.2) (4.4)	(**) (4.4) (4.4)		(**) (*) (*)	(**) (0.4) (0.9)	(**) (0.9) (0.9)	(**) (2.6) (5.3)	(**) (5.3) (5.3)
2002-218	Sales and Use Tax Sales and Use Tax Sales and Use Tax	27 77		Spaceport Infrastructure     Specialty Chemicals used of control or abatement of air or water pollution     Statistical sampling	HB83/SB2112 PCB FR 02-03 S0426	(2.7) (0.1) (2.2)	(2.7) (0.3) (4.4)	(*)	(*) (*) (*)	(0.4) (*) (0.4)	(0.4) (*) (0.9)	(3.1) (0.1) (2.6)	(3.1) (0.3) (5.3)
	Sales and Use Tax Sales and Use Tax Sales and Use Tax	135 16 163	01/17/2002	2 Tax Holiday; 9 days; clothing under \$50 2 Tax HolidayClothing9 days in August 2 Tax HolidayFlorida Residents onlyClothing under \$1009 days in August	Proposed amendment HB 97/SB214 CS/SB214	(23.9) (35.4) (33.4)	0.0 0.0 0.0	(0.1) (0.1) (0.1)		(4.8) (7.1) (6.7)	0.0 0.0 0.0	(28.8) (42.6) (40.2)	0.0 0.0 0.0
	Sales and Use Tax Sales and Use Tax	18 151		2 Tax HolidaySchool Supplies9 days in August 2 TPP exempt due to out of state use (bareboat charters)	SB214 PCB FPR 02-03 Amendment 1	(4.0) (4.7)	0.0 (18.8)	(*) (*)	0.0 (*)	(0.8) (1.0)	0.0 (3.8)	(4.8) (5.7)	0.0 (22.6)

2002-03

## Impact Conference Results and Post-Session Estimates of Passed Bills 2002 Regular and Special Sessions

Chapter Law 2002-218	Tax Source Sales and Use Tax Sales and Use Tax	<b>Page</b> 93 162		Issue Untaxed purchases of unregistered dealers Waiver of Registration Fee (effective upon becoming law)	<b>Bill Number(s)</b> \$0426 <b>C</b> S/SB426	Cash	ral Reve Rec (1.3) (0.2)		State Tre Cash (*) 0.0	Recurr (*)	Local Tru Cash (0.3) 0.0		Total Cash (1.6) (0.2)	(1.6) (0.5)
	Sales/Corporate Sales/Corporate Sales/Corporate	45 65 47	02/08/2002	Enterprise Zone; Brevard County Enterprise ZoneDade County Small Business Credit Vouchers (4)	SB1194 SB1574 HB381		(0.3) (*) 0.0	(0.3) (*) 0.0	(*) (*) 0.0	(*) (*) 0.0	(*) (*) 0.0	(*) (*) 0.0	(0.3) (*) 0.0	(0.3) (*) 0.0
2002-298 2002-291 2002-402	Service Charges Service Charges Service Charges			Deletes serv. chg. on interest earnings of veterans' funds Redistribution of sales tax revenue Service charges assessment (Sec. 60)	S0962 H0851 H29E		(*) 0.0 2.1	(*) 2.4	0.0 (2.1)	(2.4)			(*) 0.0 0.0	(*) 0.0 0.0
2002-218 2002-20 2002-286	Tax Administration Tax Administration Tax Administration			Department of Revenue Property tax refunds procedures Revenue Estimating Conference/new revenue source	S0426 S1360 H0295								0.0 0.0 0.0	0.0 0.0 0.0
FILED 2002-20 2002-20	Tax Administration Tax Administration Tax Administration			Sales Tax Exemption Reform constitutional amendment TPP guidelines/annual updates TRIM notice error correction	H0833 \$1360 \$1360								0.0 0.0	0.0 0.0
2002-20 2002-20	Tax Administration Tax Administration			TRIM notice format Value adjustment boards/special master and notice req.	\$1360 \$1360								0.0 0.0	0.0 0.0
	Trust Funds Trust Funds Trust Funds	107 108 118		Elimination Interest Earnings Service Charges			See	attacl	hments fo hments fo hments fo	r details				
2002-279 2002-280	Tuition Tuition			Military dependent tuition exemption Tuition refunds for military service	S0496 S1090				(**) (**)	(**) (**)	(**) (**)	(**) (**)	(**) (**)	(**) (**)
2002-232 2002-191	Tuition Tuition			Tuition waiver - dependents of killed officers/firefighters Tuition waiver for dependents of law officers/firefighters	S0176 H1357				(*) (**)	(*) (**)	(*) (**)	(*) (**)	(*) (**)	(*) (**)
	Various Taxes	100	02/08/2002	Interest on Deliquencies, increase by 2%	PCB FR 02-03		8.3	10.5	*	*	0.7	0.8	9.0	11.3

2002-03

(\*) Insignificant (less than \$50,000)

(\*\*) Indeterminate

- (1) Maximum statewide impact would be -\$4.5 million
- (2) Includes provisions adding special districts to the municipal exemption and striking the "exclusively by it" language.
- It also includes the permissive language allowing exemptions by general law for property used for purposes for which public funds may be spent.
- (3) If all counties levy the maximum amount for which they are eligible, the maximum recurring statewide impact would be \$2.5 million.
- (4) In 2004-05, the impact is estimated to be identical to that in 2003-04.
- (5) Assuming \$75 million in issuances each year, the debt service is projected to be \$6.5 million in 2002-03, \$13.1m in 2003-04, \$19.6m in 2004-05, \$26.2m in 2005-06, \$32.7m in 2006-07, \$39.2m in 2007-08, \$45.8m in 2008-09, \$52.3m in 2009-10, \$52.3m in 2010-11.
- (6) If all municipalities were to levy the maximum amount for which they are eligible, the maximum recurring statewide impact would be \$123.5 in 2002-03 million and \$127.2 million in 2003-04
- (7) Has an additional cash impact of -\$10.6 million in 2001-02
- (8) Impact assumes amendment to specify use of property
- (9) Additional General Revenue impacts of -\$126.1 million in 2001-02 and -\$32.1 million in 2004-05.
- (10) Authorizes up to \$100 million bonds in bonds annually for ten years. Debt service is projected to be \$8.7 million in 2002-03 and grow to \$69.6 in 2009-10.
- Bonds may not be issued until the first year of debt service is appropriated. (11) Impact in FY 2001-02 is a \$36.0 million loss to General Revenue.
- (12) Full recurring impact delayed until 2004-05.

<sup>+-</sup> Indeterminate--may be positive or negative