

REVENUE ESTIMATING CONFERENCE

Tax: Cigarette Surcharge, Cigarette Tax
Issue: \$1.00 per pack increase
Bill Number(s): SB620/HB473

- Entire Bill**
- Partial Bill:**

Sponsor(s): Senator Ring, Representative Waldman

Month/Year Impact Begins: Effective date July 1, 2013, pre-buying (June 2013) affects collections beginning July, 2013

Date of Analysis: February 21, 2013

Section 1: Narrative

- a. Current Law:** S. 210.011, F.S., imposes a surcharge of \$1.00 per pack on standard sized cigarettes. Non-standard sized cigarettes are taxed proportionately. After deducting an 8% General Revenue Service Charge, proceeds are deposited in the Health Care Trust Fund in the Agency for Health Care Administration.
- b. Proposed Change:** S. 210.011, F.S., is amended to increase the surcharge on standard sized cigarettes from \$1.00 to \$2.00 per pack, with non-standard sized cigarettes being taxed proportionately. Proceeds from the new surcharge are deposited in a fee rollback account established within the Highway Safety Operating Trust Fund within the Department of Highway Safety and Motor Vehicles.

Section 2: Description of Data and Sources

February 2013 Revenue Estimating Conference on Tobacco Tax and Surcharge
 Revenue Estimating Impact Conference analysis for CS/CS/SB1840 Enrolled, 2009

Section 3: Methodology (Include Assumptions and Attach Details)

Based on projected increases in the price per pack for cigarettes and the assumed price elasticity response on the part of smokers, the baseline projection for taxable packs was reduced. Two separate responses were assumed: a reduction in consumption as well as a reduction in taxable packs due to tax avoidance. The effect on consumption was calculated using the same assumed elasticity response as in 2009. For the tax avoidance effect, the low estimate assumes the same tax avoidance response as the 2009 analysis, the middle estimate assumes half as large a response, and the high estimate assumes no tax avoidance response. Because there is no floor tax, wholesalers and retailers have the incentive to pre-stamp and pre-buy packs. This analysis assumes a pre-buying effect of 25% of the annual figure, with half of the money received in June of 2013 and half in July of 2013.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2012-13	166.5		161.9		157.3	
2013-14	382.9	742.0	332.5	681.7	282.2	621.5
2014-15	742.3	742.3	683.9	683.9	625.4	625.4
2015-16	724.4	724.4	658.2	658.2	592.1	592.1
2016-17	706.9	706.9	633.6	633.6	560.4	560.4
2017-18	707.5	707.5	636.6	636.6	565.7	565.7

List of affected Trust Funds: Cigarette Surcharge: Health Care Trust Fund in AHCA, fee rollback account in DHSMV
 Cigarette Tax: AB&T Trust Fund, Revenue Sharing Trust Fund for Counties, Public Medical Assistance Trust Fund, H. Lee Moffitt Cancer Center, Biomedical Research Trust Fund, General Revenue Fund

Section 5: Consensus Estimate (Adopted: 02/22/2013) The conference adopted the LOW estimate. Please note that the bill also would have an impact in 2012-13 of \$160.1 million.

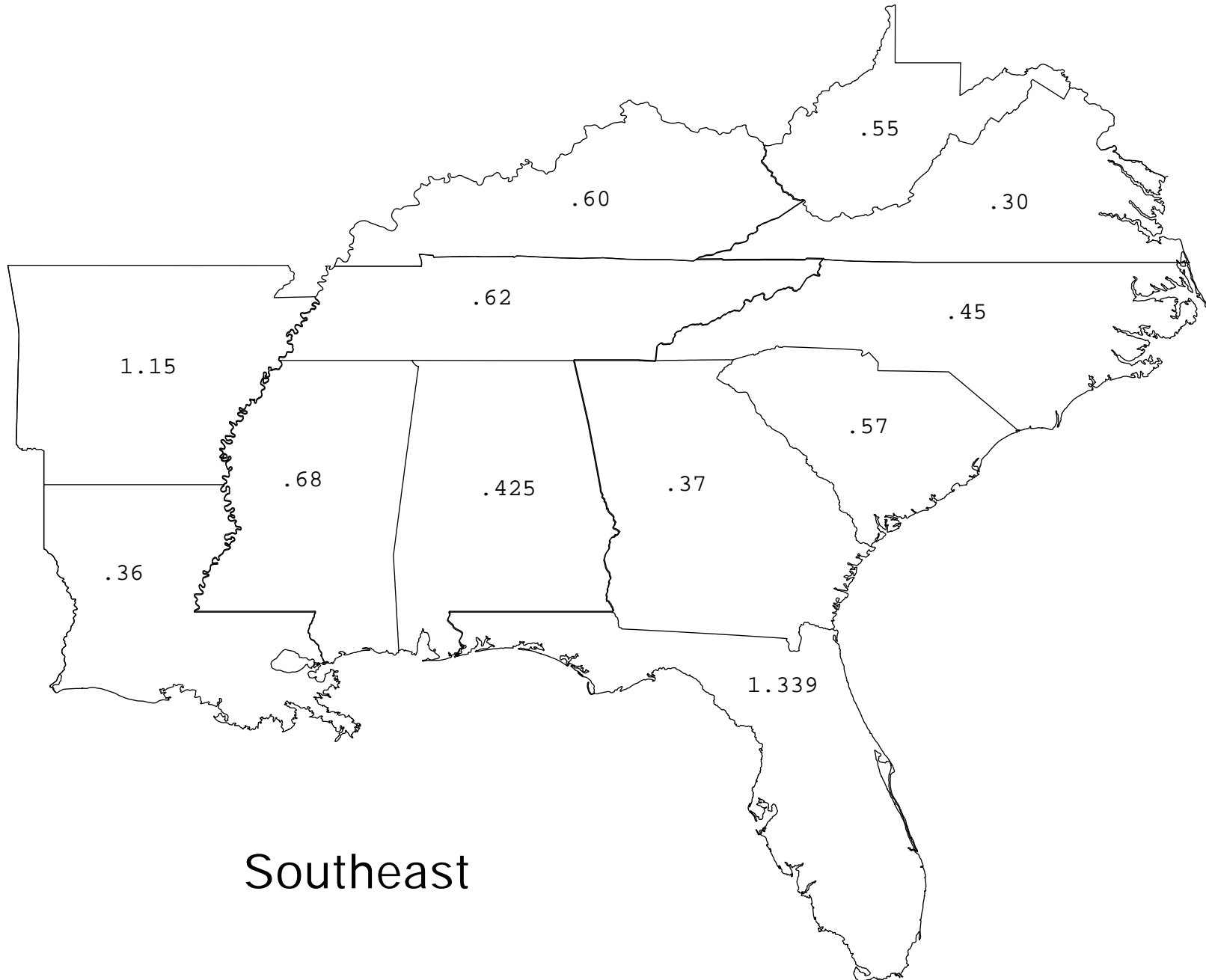
	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	(41.1)	36.3	328.3	585.1	(7.6)	1.0	279.6	622.4
2014-15	37.3	37.3	587.8	587.8	1.0	1.0	626.2	626.2
2015-16	28.0	28.0	564.6	564.6	(0.3)	(0.3)	592.4	592.4
2016-17	18.9	18.9	542.7	542.7	(1.5)	(1.5)	560.0	560.0
2017-18	20.4	20.4	546.5	546.5	(1.5)	(1.5)	565.4	565.4

	A	B	C	D	E	F	G	H	I
1	SB620/HB473 \$1.00 Cigarette Surcharge, no floor tax								
2	Low Estimate								
3									
4	2012-13 2013-14 cash 2013-14 2014-15 2015-16 2016-17 2017-18								
5	Current Projections								
6									
7	Packs (February 2013 estimate)		859	852	852	848	845	840	835
8	Price (includes excise tax but not Sales Tax)		\$ 5.68	\$ 5.81	\$ 5.81	\$ 5.99	\$ 6.17	\$ 6.36	\$ 6.56
9									
10	Excise Tax		\$291.2	\$288.9	\$288.9	\$287.5	\$286.3	\$284.9	\$283.2
11	Dealer allowance		\$4.1	\$4.1	\$4.1	\$4.1	\$4.1	\$4.0	\$4.0
12	Refunds		\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
13	Total Collections		\$286.9	\$284.6	\$284.6	\$283.2	\$282.1	\$280.6	\$279.0
14	AB&T Trust Fund		\$2.6	\$2.6	\$2.6	\$2.5	\$2.5	\$2.5	\$2.5
15	General Revenue Service Charge		\$23.0	\$22.8	\$22.8	\$22.7	\$22.6	\$22.5	\$22.3
16	Net Collections		\$261.4	\$259.3	\$259.3	\$258.0	\$256.9	\$255.7	\$254.1
17	Revenue Sharing Trust Fund for Counties	2.9%	\$7.6	\$7.5	\$7.5	\$7.5	\$7.5	\$7.4	\$7.4
18	Public Medical Assistance Trust Fund	29.3%	\$76.6	\$76.0	\$76.0	\$75.6	\$75.3	\$74.9	\$74.5
19	H. Lee Moffitt Cancer Center		\$5.8	\$10.6	\$10.6	\$10.6	\$10.6	\$10.6	\$10.6
20	Biomedical Research TF	1.0%	\$2.6	\$2.6	\$2.6	\$2.6	\$2.6	\$2.6	\$2.5
21	General Revenue		\$168.8	\$162.6	\$162.6	\$161.7	\$161.0	\$160.1	\$159.1
22									
23	Surcharge		\$858.5	\$851.6	\$851.6	\$847.4	\$844.0	\$839.8	\$834.7
24	General Revenue Service Charge		\$68.7	\$68.1	\$68.1	\$67.8	\$67.5	\$67.2	\$66.8
25	Health Care Trust Fund		\$789.8	\$783.5	\$783.5	\$779.6	\$776.4	\$772.6	\$767.9
26									
27									
28	Low Estimate								
29									
30	New price with tax increase		\$ 5.68	\$6.81	\$6.81	\$6.99	\$7.17	\$7.36	\$7.56
31	Increase in price		0.0%	17.2%	17.2%	16.7%	16.2%	15.7%	15.2%
32	Consumption Elasticity		-0.4	-0.4	-0.4	-0.40	-0.450	-0.50	-0.50
33	% packs lost due to lower consumption		0.0%	-6.9%	-6.9%	-6.7%	-7.3%	-7.9%	-7.6%
34	Avoidance Elasticity		-0.30	-0.30	-0.30	-0.30	-0.35	-0.40	-0.40
35	% packs lost due to tax avoidance		0.0%	-5.2%	-5.2%	-5.0%	-5.7%	-6.3%	-6.1%
36	Taxable Packs		859	750	750	749	735	721	721
37	% Pre-buying			25%					
38	Net taxable packs		953	655.9	750	749	735	721	721
39									
40	Excise Tax		\$323.0	\$222.4	\$254.1	\$253.9	\$249.2	\$244.6	\$244.3
41	Dealer allowance		\$4.1	\$3.6	\$3.6	\$3.6	\$3.5	\$3.5	\$3.5
42	Refunds		\$0.22	\$0.16	\$0.18	\$0.18	\$0.17	\$0.17	\$0.17
43	Total Collections		\$318.7	\$218.6	\$250.3	\$250.1	\$245.5	\$240.9	\$240.7
44	AB&T Trust Fund		\$2.9	\$2.0	\$2.3	\$2.3	\$2.2	\$2.2	\$2.2
45	General Revenue Service Charge		\$25.5	\$17.5	\$20.0	\$20.0	\$19.6	\$19.3	\$19.3
46	Net Collections		\$290.3	\$199.1	\$228.1	\$227.8	\$223.6	\$219.5	\$219.3
47	Revenue Sharing Trust Fund for Counties	2.9%	\$8.4	\$5.8	\$6.6	\$6.6	\$6.5	\$6.4	\$6.4
48	Public Medical Assistance Trust Fund	29.3%	\$85.1	\$58.3	\$66.8	\$66.8	\$65.5	\$64.3	\$64.3
49	H. Lee Moffitt Cancer Center		\$5.8	\$10.6	\$10.6	\$10.6	\$10.6	\$10.6	\$10.6
50	Biomedical Research TF	1.0%	\$2.9	\$2.0	\$2.3	\$2.3	\$2.2	\$2.2	\$2.2
51	General Revenue		\$188.1	\$122.4	\$141.7	\$141.5	\$138.7	\$136.0	\$135.8
52									
53	Original Surcharge		\$952.1	\$655.5	\$749.1	\$748.3	\$734.5	\$721.0	\$720.3
54	General Revenue Service Charge		\$76.2	\$52.4	\$59.9	\$59.9	\$58.8	\$57.7	\$57.6
55	Health Care Trust Fund		\$876.0	\$603.0	\$689.2	\$688.4	\$675.8	\$663.3	\$662.7
56									
57	New Surcharge			\$573.5	\$749.1	\$748.3	\$734.5	\$721.0	\$720.3
58	General Revenue Service Charge			\$45.9	\$59.9	\$59.9	\$58.8	\$57.7	\$57.6
59	Fee Rollback Account			\$527.6	\$689.2	\$688.4	\$675.8	\$663.3	\$662.7
60									
61									
62	IMPACTS:								
63									
64	Excise Tax								
65	Total Collections		31.7	-66.0	-34.3	-33.1	-36.6	-39.7	-38.2
66	AB&T Trust Fund		0.3	-0.6	-0.3	-0.3	-0.3	-0.4	-0.3
67	General Revenue Service Charge		2.5	-5.3	-2.7	-2.6	-2.9	-3.2	-3.1
68	Net Collections		28.9	-60.1	-31.2	-30.2	-33.3	-36.2	-34.8
69	Revenue Sharing Trust Fund for Counties		0.8	-1.7	-0.9	-0.9	-1.0	-1.0	-1.0
70	Public Medical Assistance Trust Fund		8.5	-17.6	-9.1	-8.8	-9.8	-10.6	-10.2
71	H. Lee Moffitt Cancer Center		0.0	0.0	0.0	0.0	0.0	0.0	0.0
72	Biomedical Research TF		0.3	-0.6	-0.3	-0.3	-0.3	-0.4	-0.3
73	General Revenue		19.3	-40.2	-20.9	-20.1	-22.3	-24.2	-23.3
74									
75	Original Surcharge								
76	Total Collections		93.6	-196.2	-102.5	-99.1	-109.4	-118.8	-114.4
77	General Revenue Service Charge		7.5	-15.7	-8.2	-7.9	-8.8	-9.5	-9.2
78	Health Care Trust Fund		86.1	-180.5	-94.3	-91.1	-100.7	-109.3	-105.3
79									
80	New Surcharge								
81	Total Collections		0.0	573.5	749.1	748.3	734.5	721.0	720.3
82	General Revenue Service Charge		0.0	45.9	59.9	59.9	58.8	57.7	57.6
83	Fee Rollback Account		0.0	527.6	689.2	688.4	675.8	663.3	662.7
84									
85	Sales Tax Impact								
86	Price times packs old		\$ 4,878.3	\$ 4,954.8	\$ 4,954.8	\$ 5,076.8	\$ 5,210.0	\$ 5,345.9	\$ 5,483.1
87	Price times packs new		\$ 5,410.3	\$ 4,469.4	\$ 5,107.8	\$ 5,232.0	\$ 5,269.4	\$ 5,311.1	\$ 5,452.1
88	Change in dollars spent on taxable cigarettes		\$ 532.1	\$ (485.4)	\$ 153.1	\$ 155.2	\$ 59.4	\$ (34.9)	\$ (31.0)
89	times 6%		\$ 31.9	\$ (29.1)	\$ 9.2	\$ 9.3	\$ 3.6	\$ (2.1)	\$ (1.9)
90									
91	TOTAL		157.3	282.2	621.5	625.4	592.1	560.4	565.7

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10	Excise Tax		\$291.2	\$288.9	\$288.9	\$287.5	\$286.3	\$284.9	\$283.2
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12	Refunds		\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
13	Total Collections		\$286.9	\$284.6	\$284.6	\$283.2	\$282.1	\$280.6	\$279.0
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17	Revenue Sharing Trust Fund for Counties	2.9%	\$7.6	\$7.5	\$7.5	\$7.5	\$7.5	\$7.4	\$7.4
18	Public Medical Assistance Trust Fund	29.3%	\$76.6	\$76.0	\$76.0	\$75.6	\$75.3	\$74.9	\$74.5
19	H. Lee Moffitt Cancer Center		\$5.8	\$10.6	\$10.6	\$10.6	\$10.6	\$10.6	\$10.6
20	Biomedical Research TF	1.0%	\$2.6	\$2.6	\$2.6	\$2.6	\$2.6	\$2.6	\$2.5
21	General Revenue		\$168.8	\$162.6	\$162.6	\$161.7	\$161.0	\$160.1	\$159.1
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23	Surcharge		\$858.5	\$851.6	\$851.6	\$847.4	\$844.0	\$839.8	\$834.7
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28	Middle Estimate								
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30	New price with tax increase		\$ 5.68	\$6.81	\$6.81	\$6.99	\$7.17	\$7.36	\$7.56
31	Increase in price		0.0%	17.2%	17.2%	16.7%	16.2%	15.7%	15.2%
32	Consumption Elasticity		-0.4	-0.4	-0.4	-0.40	-0.450	-0.50	-0.50
33	% packs lost due to lower consumption		0.0%	-6.9%	-6.9%	-6.7%	-7.3%	-7.9%	-7.6%
34	Avoidance Elasticity		-0.15	-0.15	-0.15	-0.15	-0.18	-0.20	-0.20
35	% packs lost due to tax avoidance		0.0%	-2.6%	-2.6%	-2.5%	-2.8%	-3.1%	-3.0%
36	Taxable Packs		859	772	772	770	759	748	746
37	% Pre-buying			25%					
38	Net taxable packs		956	675.2	772	770	759	748	746
39									
40	Excise Tax		\$323.9	\$228.9	\$261.6	\$261.1	\$257.3	\$253.5	\$253.0
41	Dealer allowance		\$4.1	\$3.7	\$3.7	\$3.7	\$3.6	\$3.6	\$3.6
42	Refunds		\$0.22	\$0.16	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18
43	Total Collections		\$319.6	\$225.0	\$257.7	\$257.2	\$253.5	\$249.8	\$249.2
44	AB&T Trust Fund		\$2.9	\$2.0	\$2.3	\$2.3	\$2.3	\$2.2	\$2.2
45	General Revenue Service Charge		\$25.6	\$18.0	\$20.6	\$20.6	\$20.3	\$20.0	\$19.9
46	Net Collections		\$291.1	\$205.0	\$234.8	\$234.3	\$230.9	\$227.5	\$227.0
47	Revenue Sharing Trust Fund for Counties	2.9%	\$8.4	\$5.9	\$6.8	\$6.8	\$6.7	\$6.6	\$6.6
48	Public Medical Assistance Trust Fund	29.3%	\$85.3	\$60.1	\$68.8	\$68.6	\$67.7	\$66.7	\$66.5
49	H. Lee Moffitt Cancer Center		\$5.8	\$10.6	\$10.6	\$10.6	\$10.6	\$10.6	\$10.6
50	Biomedical Research TF	1.0%	\$2.9	\$2.0	\$2.3	\$2.3	\$2.3	\$2.3	\$2.3
51	General Revenue		\$188.7	\$126.3	\$146.2	\$145.9	\$143.6	\$141.3	\$141.0
52									
53	Original Surcharge		\$954.9	\$674.7	\$771.1	\$769.5	\$758.5	\$747.4	\$745.7
54	General Revenue Service Charge		\$76.4	\$54.0	\$61.7	\$61.6	\$60.7	\$59.8	\$59.7
55	Health Care Trust Fund		\$878.5	\$620.7	\$709.4	\$708.0	\$697.8	\$687.6	\$686.0
56									
57	New Surcharge			\$590.3	\$771.1	\$769.5	\$758.5	\$747.4	\$745.7
58	General Revenue Service Charge			\$47.2	\$61.7	\$61.6	\$60.7	\$59.8	\$59.7
59	Fee Rollback Account			\$543.1	\$709.4	\$708.0	\$697.8	\$687.6	\$686.0
60									
61									
62	IMPACTS:								
63									
64	Excise Tax								
65	Total Collections		32.7	-59.6	-26.9	-26.0	-28.6	-30.9	-29.7
66	AB&T Trust Fund		0.3	-0.5	-0.2	-0.2	-0.3	-0.3	-0.3
67	General Revenue Service Charge		2.6	-4.8	-2.2	-2.1	-2.3	-2.5	-2.4
68	Net Collections		29.8	-54.3	-24.5	-23.7	-26.0	-28.1	-27.1
69	Revenue Sharing Trust Fund for Counties		0.9	-1.6	-0.7	-0.7	-0.8	-0.8	-0.8
70	Public Medical Assistance Trust Fund		8.7	-15.9	-7.2	-6.9	-7.6	-8.2	-7.9
71	H. Lee Moffitt Cancer Center		0.0	0.0	0.0	0.0	0.0	0.0	0.0
72	Biomedical Research TF		0.3	-0.5	-0.2	-0.2	-0.3	-0.3	-0.3
73	General Revenue		19.9	-36.3	-16.4	-15.8	-17.4	-18.8	-18.1
74									
75	Original Surcharge								
76	Total Collections		96.4	-176.9	-80.6	-77.8	-85.5	-92.4	-89.0
77	General Revenue Service Charge		7.7	-14.2	-6.4	-6.2	-6.8	-7.4	-7.1
78	Health Care Trust Fund		88.7	-162.8	-74.1	-71.6	-78.7	-85.0	-81.9
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80	New Surcharge								
81	Total Collections		0.0	590.3	771.1	769.5	758.5	747.4	745.7
82	General Revenue Service Charge		0.0	47.2	61.7	61.6	60.7	59.8	59.7
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86	Price times packs old		\$ 4,878.3	\$ 4,954.8	\$ 4,954.8	\$ 5,076.8	\$ 5,210.0	\$ 5,345.9	\$ 5,483.1
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88	Change in dollars spent on taxable cigarettes		\$ 547.7	\$(354.3)	\$ 302.9	\$ 303.7	\$ 231.1	\$ 159.6	\$ 161.5
89	times 6%		\$ 32.9	\$(21.3)	\$ 18.2	\$ 18.2	\$ 13.9	\$ 9.6	\$ 9.7
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29									
30	New price with tax increase		\$ 5.68	\$6.81	\$6.81	\$6.99	\$7.17	\$7.36	\$7.56
31	Increase in price		0.0%	17.2%	17.2%	16.7%	16.2%	15.7%	15.2%
32	Consumption Elasticity		-0.4	-0.4	-0.4	-0.40	-0.450	-0.50	-0.50
33	% packs lost due to lower consumption		0.0%	-6.9%	-6.9%	-6.7%	-7.3%	-7.9%	-7.6%
34	Avoidance Elasticity		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	% packs lost due to tax avoidance		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
36	Taxable Packs		859	794	794	791	783	774	772
37	% Pre-buying			25%					
38	Net taxable packs		958	694.4	794	791	783	774	772
39									
40	Excise Tax		\$324.9	\$235.4	\$269.0	\$268.3	\$265.4	\$262.5	\$261.6
41	Dealer allowance		\$4.1	\$3.8	\$3.8	\$3.8	\$3.8	\$3.7	\$3.7
42	Refunds		\$0.23	\$0.16	\$0.19	\$0.19	\$0.19	\$0.18	\$0.18
43	Total Collections		\$320.5	\$231.4	\$265.0	\$264.3	\$261.5	\$258.6	\$257.7
44	AB&T Trust Fund		\$2.9	\$2.1	\$2.4	\$2.4	\$2.4	\$2.3	\$2.3
45	General Revenue Service Charge		\$25.6	\$18.5	\$21.2	\$21.1	\$20.9	\$20.7	\$20.6
46	Net Collections		\$292.0	\$210.8	\$241.4	\$240.8	\$238.2	\$235.6	\$234.8
47	Revenue Sharing Trust Fund for Counties	2.9%	\$8.5	\$6.1	\$7.0	\$7.0	\$6.9	\$6.8	\$6.8
48	Public Medical Assistance Trust Fund	29.3%	\$85.6	\$61.8	\$70.7	\$70.5	\$69.8	\$69.0	\$68.8
49	H. Lee Moffitt Cancer Center		\$5.8	\$10.6	\$10.6	\$10.6	\$10.6	\$10.6	\$10.6
50	Biomedical Research TF	1.0%	\$2.9	\$2.1	\$2.4	\$2.4	\$2.4	\$2.4	\$2.3
51	General Revenue		\$189.2	\$130.2	\$150.6	\$150.2	\$148.5	\$146.7	\$146.2
52									
53	Original Surcharge		\$957.6	\$693.9	\$793.0	\$790.8	\$782.4	\$773.8	\$771.1
54	General Revenue Service Charge		\$76.6	\$55.5	\$63.4	\$63.3	\$62.6	\$61.9	\$61.7
55	Health Care Trust Fund		\$881.0	\$638.4	\$729.6	\$727.5	\$719.8	\$711.9	\$709.4
56									
57	New Surcharge			\$607.2	\$793.0	\$790.8	\$782.4	\$773.8	\$771.1
58	General Revenue Service Charge			\$48.6	\$63.4	\$63.3	\$62.6	\$61.9	\$61.7
59	Fee Rollback Account			\$558.6	\$729.6	\$727.5	\$719.8	\$711.9	\$709.4
60									
61									
62	IMPACTS:								
63									
64	Excise Tax								
65	Total Collections		33.6	-53.2	-19.6	-18.9	-20.6	-22.1	-21.2
66	AB&T Trust Fund		0.3	-0.5	-0.2	-0.2	-0.2	-0.2	-0.2
67	General Revenue Service Charge		2.7	-4.3	-1.6	-1.5	-1.6	-1.8	-1.7
68	Net Collections		30.6	-48.5	-17.8	-17.2	-18.7	-20.1	-19.4
69	Revenue Sharing Trust Fund for Counties		0.9	-1.4	-0.5	-0.5	-0.5	-0.6	-0.6
70	Public Medical Assistance Trust Fund		9.0	-14.2	-5.2	-5.1	-5.5	-5.9	-5.7
71	H. Lee Moffitt Cancer Center		0.0	0.0	0.0	0.0	0.0	0.0	0.0
72	Biomedical Research TF		0.3	-0.5	-0.2	-0.2	-0.2	-0.2	-0.2
73	General Revenue		20.5	-32.4	-11.9	-11.5	-12.5	-13.4	-12.9
74									
75	Original Surcharge								
76	Total Collections		99.1	-157.7	-58.6	-56.6	-61.6	-66.0	-63.6
77	General Revenue Service Charge		7.9	-12.6	-4.7	-4.5	-4.9	-5.3	-5.1
78	Health Care Trust Fund		91.2	-145.1	-53.9	-52.1	-56.6	-60.7	-58.5
79									
80	New Surcharge								
81	Total Collections		0.0	607.2	793.0	790.8	782.4	773.8	771.1
82	General Revenue Service Charge		0.0	48.6	63.4	63.3	62.6	61.9	61.7
83	Fee Rollback Account		0.0	558.6	729.6	727.5	719.8	711.9	709.4
84									
85	Sales Tax Impact								
86	Price times packs old		\$ 4,878.3	\$ 4,954.8	\$ 4,954.8	\$ 5,076.8	\$ 5,210.0	\$ 5,345.9	\$ 5,483.1
87	Price times packs new		\$ 5,441.6	\$ 4,731.6	\$ 5,407.5	\$ 5,528.9	\$ 5,612.9	\$ 5,700.1	\$ 5,837.2
88	Change in dollars spent on taxable cigarettes		\$ 563.3	\$ (223.2)	\$ 452.7	\$ 452.1	\$ 402.9	\$ 354.1	\$ 354.0
89	times 6%		\$ 33.8	\$ (13.4)	\$ 27.2	\$ 27.1	\$ 24.2	\$ 21.2	\$ 21.2
90									
91	TOTAL		166.5	382.9	742.0	742.3	724.4	706.9	707.5

CIGARETTE TAX RATES



Southeast

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Exempt sales tax for dyed diesel fuel used in commercial fishing

Bill Number(s): HB 423 amendment

Entire Bill

Partial Bill:

Sponsor(s): Representative Adkins

Month/Year Impact Begins: July 1, 2013 (with one month's collection lag)

Date of Analysis: 2/21/2013

Section 1: Narrative

- a. **Current Law:** commercial fishing is currently not exempt from sales tax on the dyed fuel used
- b. **Proposed Change:** add section (4) in 212.08(4)(a)4 to exempt sales and use tax on dyed diesel fuel used in commercial fishing.

Section 2: Description of Data and Sources

ES 202 wage data FY 2008-2012 naics code 114112 shrimp fishing
 Florida Statistical Abstract 2011 naics code 1141xx commercial fishing
 DOR annual sales tax data, taxable value of dyed diesel fuel from CY 2008-2011
 FWC commercial fishing license for FY 2011-12 and FY 2012-13 488-3641
 REC Dec 2012 Transportation diesel fuel gallons growth rates from FY 2015-2018
 REC Dec 2012 Transportation Florida pump price growth rates from FY 2015-2018
 REC Dec 2012 Transportation off highway collection growth rates from FY 2015-2018

Section 3: Methodology (Include Assumptions and Attach Details)

Derive taxable value of dyed diesel fuel used in commercial fishing and number of business in 1141xx
 Assume 40% of 1141xx are shrimp fishing (exclude fishing, crabbing, oysters and scalloping)
 Feb 1, 2013 impact conference adopted the average of the middle and low estimates as the shrimp fishing estimates.
 Grow the adopted estimates for commercial shrimp fishing to 100% -- **LOW**
 High estimates for the shrimp fishing bill -- **HIGH**
 Average of High and Low -- **MIDDLE**

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	-2.0m	-2.2m	-\$1.8m	-\$2.0m	-1.7m	-1.8m
2014-15	-2.2m	-2.2m	-\$2.0m	-\$2.0m	-1.8m	-1.8m
2015-16	-2.3m	-2.3m	-\$2.1m	-\$2.1m	-1.8m	-1.8m
2016-17	-2.4m	-2.4m	-\$2.2m	-\$2.2m	-2.0m	-2.0m
2017-18	-2.6m	-2.6m	-\$2.3m	-\$2.3m	-2.1m	-2.1m

List of affected Trust Funds:

100% STTF distribution

Section 5: Consensus Estimate (Adopted:02/22/2013) The conference adopted the LOW estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14			(1.7)	(1.8)			(1.7)	(1.8)
2014-15			(1.8)	(1.8)			(1.8)	(1.8)
2015-16			(1.8)	(1.8)			(1.8)	(1.8)
2016-17			(2.0)	(2.0)			(2.0)	(2.0)
2017-18			(2.1)	(2.1)			(2.1)	(2.1)

	A	B	C	D	E	F	G	H	I	
1	HB 423 amendment commercial fishing									
2	Based on ES202 wage data									
3	naics = 114112 shrimp fishing									
4		# business	# employee	wages	avg wage	wages %				
5	FY 2008	88	210	5,776,562	\$27,540					
6	FY 2009	73	176	5,351,640	\$30,407	-7.36%				
7	FY 2010	66	165	4,766,368	\$28,931	-10.94%				
8	FY 2011	64	167	5,450,922	\$32,738	14.36%				
9	FY 2012	65	157	5,042,707	\$32,119	-7.49%				
10	based on Florida Statistical Abstract 2011, commercial fishing naics=1141xx									
11	CY 2010	161	373	10,520,000	\$28,204					
12										
13	based on CY sales tax data, taxable value of dyed diesel fuel									
14		# business	taxable \$	6%		offhwy fuel				
15	CY 2008	684	271,711,110	16,302,667	FY 2009	13.6				
16	CY 2009	603	120,375,815	7,222,549	FY 2010	7.4				
17	CY 2010	543	152,493,296	9,149,598	FY 2011	10.1				
18	CY 2011	537	213,203,890	12,792,233	FY 2012	11.0				
19										
20	after eliminating other categories, left fishing and marinas									
21	CY 2011	127	36,626,635	2,197,598					HIGH	
22	based on naics=1141xx from CY 2011 sales tax data									
23	CY 2011	59								
24	% of B21	46.46%	17,015,523	1,020,931					MIDDLE	
25	The percentage of 114112 (shrimp fishing) is about 40% of 1411xx commercial fishing									
26	CY 2011	70	6,806,209	408,373					LOW	
27	FWC commercial fishing license information 488-3641									
28		fishing license	shrimp harvest							
29	FY 2011-12	12,579	760	6.04%						
30	FY 2012-13	12,271								
31	Further, there were 843 commercial fishing licenses that reported shrimp harvest in 2012									
32	use transportation REC diesel fuel growth rates REC Dec 2012									
33	use pump price growth rate from REC Dec 2012 Transportation						off hwy	off hwy	shrimp fish	
34		High	Middle	Low	growth %	price grwth	estimates	growth	growth	
35	FY 2014	2,197,598	1,020,931	408,373			12.5			
36	FY 2015	2,200,273	1,022,174	408,870	2.90%	-2.70%	13.9	11.20%	0.12%	
37	FY 2016	2,268,336	1,053,794	421,518	3.30%	-0.20%	15.1	8.63%	3.09%	
38	FY 2017	2,446,110	1,136,382	454,553	2.80%	4.90%	15.9	5.30%	7.84%	
39	FY 2018	2,572,451	1,195,076	478,030	2.60%	2.50%	16.4	3.14%	5.16%	
40	On Feb 1, 2013 impact conference adopted the average of middle and low estimates as the shrimp fishing									
41	shrimp fishing is about 40% of commercial fishing									
42										
43		Low	Middle	High						
44		adopted	commercial	commercial	commercial					
45		shrimp fishing	fishing	fishing	fishing					
46	FY 2014	714,652	1,786,630	1,992,114	2,197,598					
47	FY 2015	715,522	1,788,804	1,994,538	2,200,273					
48	FY 2016	737,656	1,844,139	2,056,237	2,268,336					
49	FY 2017	795,467	1,988,668	2,217,389	2,446,110					
50	FY 2018	836,553	2,091,383	2,331,917	2,572,451					

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Professional Sports Franchise Renovation facility

Bill Number(s): SB306/HB165

Entire Bill

Partial Bill:

Sponsor(s): Senator Braynon / Representative Gonzalez

Month/Year Impact Begins: July 1, 2013 (with one month’s collection lag for local tourist development tax)

Date of Analysis: 2/15/2013

Section 1: Narrative

a. Current Law: 288.1162 F.S. provides the procedure by which professional sports franchises in Florida may be certified to receive state funding for the purpose of paying for the acquisition, construction, reconstruction, or renovation of a facility for a new or retained professional sports franchise. The number is limited to eight total franchises.

Miami Dade currently levies 3% in tourist development taxes (2% in original tax and 1% in professional sports franchise facility tax) (s.125.0104(3) F.S.) and 3% in convention development taxes (charter county convention tax) (s.212.0305(4)(b) F.S.). Currently, Miami Dade is not allowed to levy the additional professional sports franchise facility tourist development tax under s.125.0104(n), F.S.

b. Proposed Change: Section 2 creates the new category of “professional sports franchise renovation facility” under s. 288.1162,F.S. A facility that meets certain requirements and is certified by the Department of Economic Opportunity is eligible for a sales tax distribution payment of \$3 million annually for up to 30 years. Section 1 allows charter counties that levy the charter county convention development tax (Miami-Dade County) to levy the additional 1 percent professional sports franchise facility tourist development tax.

Section 2: Description of Data and Sources

Tourist and convention development tax revenue data from Miami-Dade County
REC Dec 2012 growth rates of tourism & recreation plus 1%

Section 3: Methodology (Include Assumptions and Attach Details)

The 3% convention development tax is currently levied in Miami-Dade County except Surfside and Bal Harbour.

The 3% tourist development tax is currently levied in Miami-Dade County, except Surfside, Bal Harbour and Miami Beach.

	3% conv. d. tax	2% tourist d. tax	1% sports tax	1% con.d. (HIGH)	1% of total (M)	1% sports (LOW)	
SFY 2010	\$44.71m	\$15.497m	\$7.749m	\$14.9m	\$11.3m	\$7.7m	
SFY 2011	\$50.579m	\$18.043m	\$9.022m	\$16.9m	\$12.9m	\$9.0m	
SFY 2012	\$58.788m	\$19.772m	\$9.886m	\$19.6m	\$14.7m	\$9.9m	growth rates
SFY 2013				\$20.7m	\$15.5m	\$10.5m	5.7%
SFY 2014				\$21.8m	\$16.3m	\$11.0m	5.0%
SFY 2015				\$23.1m	\$17.3m	\$11.6m	6.0%
SFY 2016				\$24.5m	\$18.3m	\$12.4m	6.1%
SFY 2017				\$26.0m	\$19.5m	\$13.1m	6.1%
SFY 2018				\$27.5m	\$20.7m	\$13.9m	6.1%

Assuming 11/12 for the first year for local tourist development tax revenue

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Professional Sports Franchise Renovation facility

Bill Number(s): SB306/HB165

Section 4: Proposed Fiscal Impact all local with state and local portion

All local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	3m/20.0m	3m/21.8m	3m/14.9m	3m/16.3m	3m/10.1m	3m/11.0m
2014-15	3m/23.1m	3m/23.1m	3m/17.3m	3m/17.3m	3m/11.6m	3m/11.6m
2015-16	3m/24.5m	3m/24.5m	3m/18.3m	3m/18.3m	3m/12.4m	3m/12.4m
2016-17	3m/26.0m	3m/26.0m	3m/19.5m	3m/19.5m	3m/13.1m	3m/13.1m
2017-18	3m/27.5m	3m/27.5m	3m/20.7m	3m/20.7m	3m/13.9m	3m/13.9m
distribution			state	local		
2013-14			-3m	3m		
2014-15			-3m	3m		
2015-16			-3m	3m		
2016-17			-3m	3m		
2017-18			-3m	3m		

List of affected Trust Funds: State distribution and local tourist development tax

Section 5: Consensus Estimate (Adopted:02/22/2013) The conference adopted a first year cash impact estimate of -2.5m, -3m recurring to GR. For the tourist development tax, the conference adopted a positive indeterminate impact because it is dependent on a local ordinance passed by a super majority. If the taxes were levied by the local government it would generate the low impact.

Sales Tax Distribution to a Sports Facility

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	(2.5)	(3.0)					(2.5)	(3.0)
2014-15	(3.0)	(3.0)					(3.0)	(3.0)
2015-16	(3.0)	(3.0)					(3.0)	(3.0)
2016-17	(3.0)	(3.0)					(3.0)	(3.0)
2017-18	(3.0)	(3.0)					(3.0)	(3.0)

Tourist Development Tax Increase

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14					**	**	**	**
2014-15					**	**	**	**
2015-16					**	**	**	**
2016-17					**	**	**	**
2017-18					**	**	**	**

REVENUE ESTIMATING CONFERENCE

Tax: Sales/Corporate
Issue: Enterprise Zone Expansion, RACEC
Bill Number(s): HB7007-Proposed Amendment

- Entire Bill**
- Partial Bill:** Section 23

Sponsor(s):
Month/Year Impact Begins: January 1, 2014 (affecting the 2014/2015 Fiscal Year)
Date of Analysis: February 20, 2013

Section 1: Narrative

- a. Current Law:** s. 290.0055(6)(d)1, F.S. allows any enterprise zone that is no larger than 12 square miles and includes portion of the state designated as a rural area of critical economic concern to expand its boundary by not more than 3 square miles.
- b. Proposed Change:** The bill amends s.290.0055 (6)(d)1, F.S. to allow for any enterprise zone that is at least 15 square miles and less than 20 square miles and includes a portion of the state designated as a rural area of critical economic concern (RACEC) to expand the boundary of enterprise zone up to 3 miles. Also, any enterprise zone that is at least 20 square miles and includes a portion of the state designated as RACEC to expand the boundary of the enterprise zone up to 5 miles.

Section 2: Description of Data and Sources

2013 Enterprise Zone Annual Report
 February 2013 Florida Economic Conference Growth Rates

Section 3: Methodology (Include Assumptions and Attach Details)

Assumes 6 months for implementation
 Growth rates used are an average of the non-farm employment and private non-residential construction growth rates from the February 2013 Florida Economic Conference.
 For the low estimate, percentage of total corporate jobs credits and property tax credits for qualifying RACEC jurisdictions are based on tax share of other exemptions reported by county.
 For the high estimate, the state wide EZ average dollar amount per mile was applied to the mileage increase.
 The middle estimate is an average of low and high.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	0	0	0	0	0	0
2014-15	(.56m)	0	(.4m)	0	(.24m)	0
2015-16	(.58m)	0	(.41m)	0	(.25m)	0
2016-17	0	0	0	0	0	0
2017-18	0	0	0	0	0	0

List of affected Trust Funds: General Sales Tax and Corporate Income Tax

REVENUE ESTIMATING CONFERENCE

Tax: SUT/CIT

Issue: Enterprise Zone Expansion, RACEC

Bill Number(s): HB7007-Proposed Amendment

Section 5: Consensus Estimate (Adopted:02/22/13) The conference adopted the low estimate with a cash impact of -\$.12m for FY13-14. The split for the impact is 80% sales and use tax, 20% corporate income tax.

	GR Sales		GR Corporate		Total GR		Trust	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	(0.1)	0.0	(Insignificant)	0.0	(0.1)	0.0	(Insignificant)	0.0
2014-15	(0.2)	0.0	(Insignificant)	0.0	(0.2)	0.0	(Insignificant)	0.0
2015-16	(0.2)	0.0	(0.1)	0.0	(0.2)	0.0	(Insignificant)	0.0
2016-17	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2017-18	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Revenue Sharing		Local Half Cent		Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	(Insignificant)	0.0	(Insignificant)	0.0	(Insignificant)	0.0	0.0	0.0	(0.1)	0.0
2014-15	(Insignificant)	0.0	(Insignificant)	0.0	(Insignificant)	0.0	0.0	0.0	(0.2)	0.0
2015-16	(Insignificant)	0.0	(Insignificant)	0.0	(Insignificant)	0.0	0.0	0.0	(0.2)	0.0
2016-17	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2017-18	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	A	B	C	D	E	F	G	H	I	J
1	Qualifying Jurisdictions		Miles/Zone	Jobs Credit - Sales Tax	Building Materials Refunds	Business Equipment Refunds	Sales Tax-Electric	% of Total tax*	Corp Jobs Credits*	Property Tax Credits*
2	Calhoun County	EZ-0701	19.58	\$1,211	\$6,187			0.14%	\$6,040.86	\$1,385.88
3	Collier County	EZ-1101	125		\$26,452	\$511		0.49%	\$22,016.61	\$5,051.00
4	DeSoto County	EZ-1401	19.8					0.00%	\$0.00	\$0.00
5	Franklin County	EZ-1901	19.92	\$8,015				0.15%	\$6,544.93	\$1,501.52
6	Gadsden County	EZ-2001	19.95	\$13,672		\$8,204		0.40%	\$17,862.57	\$4,097.99
7	Glades County	EZ-2201	19.94	\$6,783	\$2,146			0.16%	\$7,291.10	\$1,672.71
8	Gulf County	EZ-2301	19.98	\$23,547	\$9,996	\$429		0.62%	\$27,739.42	\$6,363.91
9	Hamilton County	EZ-2401	19.88			\$5,000		0.09%	\$4,082.75	\$936.65
10	Hardee County	EZ-2501	18.64	\$36,745	\$2,911			0.73%	\$32,381.25	\$7,428.83
11	Hendry County	EZ-2601	389.6	\$35,859	\$21,789	\$7,296		1.19%	\$53,030.34	\$12,166.10
12	Highlands County	EZ-2801	19.93	\$101,834		\$1,543		1.89%	\$84,412.72	\$19,362.77
13	Holmes County	EZ-3001	16.61	\$5,721		\$2,754	\$2,888	0.21%	\$9,278.44	\$2,128.64
14	Jackson County	EZ-3201	331.4	\$10,827	\$25,276	\$9,033		0.83%	\$36,855.52	\$8,455.31
15	Levy County	EZ-3801	15.09	\$597		\$762		0.02%	\$1,109.85	\$254.62
16	Liberty County	EZ-3901	19.92	\$1,400				0.03%	\$1,143.10	\$262.25
17	Madison County	EZ-4001	19.92	\$11,705	\$10,000	\$762		0.41%	\$18,345.23	\$4,208.72
18	Okeechobee County	EZ-4701	19.85	\$67,893	\$5,000			1.34%	\$59,520.95	\$13,655.16
19	Putnam County	EZ-5401	18.6	\$14,414		\$371		0.27%	\$12,072.40	\$2,769.62
20	Taylor County	EZ-6201	19.67	\$8,211	\$12,656	\$11,325		0.59%	\$26,286.41	\$6,030.57
21	Wakulla County	EZ-6502	20	\$3,552			\$520	0.07%	\$3,325.09	\$762.84
22	Washington County	EZ-6701	20	\$9,128	\$1,254	\$2,037	\$2,757	0.28%	\$12,392.11	\$2,842.97
23	Totals		1193.28	\$361,115	\$123,667	\$50,027	\$6,165		\$441,732	\$101,338

* based on table from page 2

Totals for Qualifying Jurisdictions			Zones
28	Jobs Credit-Sales Tax	\$361,115	18
29	Corp Jobs Credits	\$441,732	
30	Property Tax Credits	\$101,338	
31	Building Materials Refunds	\$123,667	11
32	Business Equipment Refunds	\$50,027	13
33	Electric Energy Exemption	\$6,165	3
34	Total all rural zones	\$1,084,043	
35	Miles*	347.28	
36	Average Per Mile RACEC	\$3,121.53	

Statewide Data - 2011/2012 (All EZ)		Zones
Jobs Credit - Sales Tax	\$865,560	37
Corp Jobs Credits	\$4,455,624	
Property Tax Credits	\$1,022,199	
Building Materials Refunds	\$2,462,138	29
Business Equipment Refunds	\$1,228,478	34
Electric Energy Exemption	\$900,476	8
Total all zones	\$10,934,475	
Miles	1497	
Average per mile	\$7,306	

*Excluding Milage for Collier, Hendry, and Jackson County

HB7007 Amended			Miles	# Qualifying Zones	Addnl Miles
41	EZ between 15-20 Miles may expand up to		3	16	48
42	EZ 20 miles or greater may expand up to		5	5	25
43	Total Additional Miles				73
44	Impact Amount- LOW				(\$227,871.36)
45	Impact Amount- HIGH				(\$533,367.63)

LOW ESTIMATE

Growth Rates		Cash	Recurring	
49	2013-14	3.45%	\$0.00	\$0.00
50	2014-15	4.20%	(\$237,441.96)	\$0.00
51	2015-16	3.75%	(\$246,346.03)	\$0.00
52	2016-17	3.20%	\$0.00	\$0.00
53	2017-18	2.75%	\$0.00	\$0.00

MIDDLE

Cash
\$0.00
(\$396,605.52)
(\$411,478.22)
\$0.00
\$0.00

*average or low and high

HIGH ESTIMATE

Growth Rates		Cash	Recurring	
57	2013-14	3.45%	\$0.00	\$0.00
58	2014-15	4.20%	(\$555,769.08)	\$0.00
59	2015-16	3.75%	(\$576,610.42)	\$0.00
60	2016-17	3.20%	\$0.00	\$0.00
61	2017-18	2.75%	\$0.00	\$0.00

	A	B	C	D	E	F	G	H	I	J	K
1											
2	Enterprise Zones- ALL		Miles/Zone	Jobs Credit - Sales Tax	Building Materials Refunds	Business Equipment Refunds	Sales Tax-Electric	Total Tax	% County Dis.	Corp Jobs Credits*	Property Tax Credits*
3	Alachua County	EZ-0101	9.97		\$20,849	\$5,000		\$25,849	0.47%	\$21,106.98	\$4,842.31
4	Broward County	EZ-0601	19.87	\$4,649	\$20,644	\$3,506		\$28,799	0.53%	\$23,515.77	\$5,394.93
5	Calhoun County	EZ-0701	19.58	\$1,211	\$6,187			\$7,398	0.14%	\$6,040.86	\$1,385.88
6	Cocoa	EZ-0501	1.73			\$1,019		\$1,019	0.02%	\$832.06	\$190.89
7	Collier County	EZ-1101	125		\$26,452	\$511		\$26,963	0.49%	\$22,016.61	\$5,051.00
8	Everglades City	EZ-1102	1.2	\$3,243				\$3,243	0.06%	\$2,648.43	\$607.60
9	Miami/Dade County	EZ-1301	51.55	\$412,826	\$1,474,634	\$610,700	\$94,924	\$2,593,084	47.52%	\$2,117,380.18	\$485,764.49
10	Jacksonville	EZ-1601	22.85	\$38,115	\$65,362	\$279,602	\$773,067	\$1,156,146	21.19%	\$944,049.98	\$216,581.77
11	Pensacola	EZ-1702	8.4	\$1,287	\$9,140	\$23,944		\$34,371	0.63%	\$28,065.36	\$6,438.69
12	Escambia County	EZ-1703	10.74		\$17,183			\$17,183	0.31%	\$14,030.76	\$3,218.91
13	Franklin County	EZ-1901	19.92	\$8,015				\$8,015	0.15%	\$6,544.93	\$1,501.52
14	Gadsden County	EZ-2001	19.95	\$13,672		\$8,204		\$21,876	0.40%	\$17,862.57	\$4,097.99
15	Glades County	EZ-2201	19.94	\$6,783	\$2,146			\$8,929	0.16%	\$7,291.10	\$1,672.71
16	Gulf County	EZ-2301	19.98	\$23,547	\$9,996	\$429		\$33,972	0.62%	\$27,739.42	\$6,363.91
17	Hamilton County	EZ-2401	19.88			\$5,000		\$5,000	0.09%	\$4,082.75	\$936.65
18	Hardee County	EZ-2501	18.64	\$36,745	\$2,911			\$39,656	0.73%	\$32,381.25	\$7,428.83
19	Hendry County	EZ-2601	389.6	\$35,859	\$21,789	\$7,296		\$64,944	1.19%	\$53,030.34	\$12,166.10
20	Highlands County	EZ-2801	19.93	\$101,834		\$1,543		\$103,377	1.89%	\$84,412.72	\$19,365.77
21	Tampa	EZ-2901	19.83	\$9,340	\$36,607	\$7,281		\$53,228	0.98%	\$43,462.97	\$9,971.17
22	Hillsborough	EZ-2902	3.1			\$2,694		\$2,694	0.05%	\$2,199.78	\$504.67
23	Holmes County	EZ-3001	16.61	\$5,721		\$2,754	\$2,888	\$11,363	0.21%	\$9,278.44	\$2,128.64
24	Indian River County/Vero Beach	EZ-3101	4.74	\$215	\$2,906	\$606		\$3,727	0.07%	\$3,043.67	\$698.27
25	Jackson County	EZ-3201	331.4	\$10,827	\$25,276	\$9,033		\$45,136	0.83%	\$36,855.52	\$8,455.31
26	Ft. Myers/Lee County	EZ-3601	9.68	\$1,534		\$57,815	\$1,687	\$61,036	1.12%	\$49,838.89	\$11,433.92
27	Tallahassee/Leon County	EZ-3701	19.95	\$3,560	\$189,434	\$8,453		\$201,447	3.69%	\$164,491.70	\$37,737.31
28	Levy County	EZ-3801	15.09	\$597		\$762		\$1,359	0.02%	\$1,109.85	\$254.62
29	Liberty County	EZ-3901	19.92	\$1,400				\$1,400	0.03%	\$1,143.10	\$262.25
30	Madison County	EZ-4001	19.92	\$11,705	\$10,000	\$762		\$22,467	0.41%	\$18,345.23	\$4,208.72
31	Bradenton	EZ-4101	3.06		\$4,790			\$4,790	0.09%	\$3,911.27	\$897.31
32	Palmetto/Manatee	EZ-4102	2.34		\$6,629			\$6,629	0.12%	\$5,412.90	\$1,241.82
33	Ocala	EZ-4201	9.83			\$10,000		\$10,000	0.18%	\$8,165.49	\$1,873.31
34	Crestview/Okaloosa County	EZ-4601	4.63	\$2,485				\$2,485	0.05%	\$2,029.02	\$465.49
35	Okeechobee County	EZ-4701	19.85	\$67,893	\$5,000			\$72,893	1.34%	\$59,520.95	\$13,655.16
36	Orange County	EZ-4801	16.8	\$292	\$436,403	\$1,808		\$438,503	8.04%	\$358,059.31	\$82,145.14
37	Kissimmee/Osceola	EZ-4901	5			\$67,992		\$67,992	1.25%	\$55,518.81	\$12,737.00
38	Palm Beach County	EZ-5002	10	\$2,235		\$9,396	\$21,478	\$33,109	0.61%	\$27,034.75	\$6,202.25
39	St. Petersburg	EZ-5201	10.46	\$16,806				\$16,806	0.31%	\$13,723.01	\$3,148.30
40	Lakeland	EZ-5301	7.38		\$5,000	\$628		\$5,628	0.10%	\$4,595.54	\$1,054.30
41	Putnam County	EZ-5401	18.6	\$14,414		\$371		\$14,785	0.27%	\$12,072.40	\$2,769.62
42	Fort Pierce	EZ-5601	6	\$4,013		\$78,423		\$82,436	1.51%	\$67,312.72	\$15,442.73
43	Sarasota County	EZ-5801	1.91	\$325	\$4,032	\$5,304	\$3,155	\$12,816	0.23%	\$10,464.89	\$2,400.83
44	Sumter County	EZ-6001	16	\$553				\$553	0.01%	\$451.40	\$103.56
45	Taylor County	EZ-6201	19.67	\$8,211	\$12,656	\$11,325		\$32,192	0.59%	\$26,286.41	\$6,030.57
46	Daytona Beach	EZ-6401	3.7		\$6,075			\$6,075	0.11%	\$4,960.54	\$1,138.03
47	Oak Hill	EZ-6402	4.13			\$412		\$412	0.01%	\$336.42	\$77.18
48	St. Marks	EZ-6501	3.17	\$640	\$514	\$3,240		\$4,394	0.08%	\$3,587.59	\$823.06
49	Wakulla County	EZ-6502	20	\$3,552			\$520	\$4,072	0.07%	\$3,325.09	\$762.84
50	DeFuniak Springs	EZ-6601	12.92		\$10,330	\$628		\$10,958	0.20%	\$8,947.75	\$2,052.77
51	Freeport	EZ-6602	17.51	\$1,774	\$27,939			\$29,713	0.54%	\$24,262.44	\$5,566.23
52	Walton County	EZ-6603	4.63	\$554				\$554	0.01%	\$451.98	\$103.69
53	Washington County	EZ-6701	20	\$9,128	\$1,254	\$2,037	\$2,757	\$15,176	0.28%	\$12,392.11	\$2,842.97
54	Totals		1496.56	\$865,560	\$2,462,138	\$1,228,478	\$900,476	\$5,456,652		\$4,455,624	\$1,022,199
55	* Dollar amounts are based on percentage of total county tax credit share. These categories are not reported by county.										
56	Shaded areas are rural enterprise zone										

REVENUE ESTIMATING CONFERENCE

TAX: Sales and Use Tax

ISSUE: Sales Tax Holiday, Three Day Weekend in August, Clothing & Shoes \$75 or less, School Supplies \$15 or less,

BILL NUMBER(S):

Entire Bill

Partial Bill:

SPONSOR(s): Representative Ahern

MONTH/YEAR COLLECTION IMPACT BEGINS: Bill is effective upon becoming law; impact begins August 2, 2013

DATE OF ANALYSIS: February 15, 2013

SECTION 1: NARRATIVE

a. Current Law:

Under current law in Ch. 212, F.S., clothing and school supplies are subject to the 6% Sales and Use Tax.

b. Proposed Change:

Clothing: HB 419 exempts sales of “clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags” from the Sales and Use Tax for a three-day period beginning on Friday, August 2 and ending on Sunday, August 4, 2013, so long as the sales price of the item does not exceed \$75. Clothing is defined as “an article of wearing apparel intended to be worn on or about the human body,” including footwear except for skis, swim fins, roller blades and skates, and excluding “watches, watchbands, jewelry, umbrellas, or handkerchiefs.” (IDENTICAL TO 2012 HOLIDAY LANGUAGE)

School Supplies: During this same period, sales of school supplies having a sale price of \$15 or less per item are exempt from the Sales and Use Tax. School supplies are defined as “pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, protractors, compasses, and calculators.” (IDENTICAL TO 2012 HOLIDAY LANGUAGE)

HB 419 does not contain an appropriation.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

- Clothing and Shoes pending forecast, FEB 2013 U.S. Economic Estimating Conference
- Consumer Computer spending forecast, FEB 2013 U.S. Economic Estimating Conference
- U.S Population (total and 65+), 3rd Quarter estimates, FEB 2013 U. S. Economic Estimating Conference
- Florida Population (total and 65+), 3rd Quarter estimates, FEB 2013 Demographic Estimating Conference
- Estimates of Florida school headcount, public and private, based on FEB 2013 K-12 Enrollment Estimating Conference
- Estimates of Florida colleges and university fall headcount, public and private, (based on private/public ratio from 2011 National Center for Education Statistics data) and actual fall headcounts for prior years reported by the State University System and the Florida College System

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS) SEE ATTACHED

Clothing and Shoes: Florida spending is derived from total national spending for clothing and shoes, which is then converted to a 10-day amount adjusted for the percent of expenditures assumed to be under the limit amount. Using a base ten-day matrix (which is derived from a 14 day matrix developed to estimate the impact for a prior hurricane sales tax holiday) to spread expenditure levels by each day of the forecast period, the level of spending for a 3 day weekend is derived for spending (62.4 % of the 10-day total). For Clothing and Shoes, the 62.4 % is applied to the sales tax portion of 10 days of spending to determine the impact

School Supplies: For school supplies, an amount determined to be the expanded list expenditures per student for 10 days is multiplied by the number of students estimated from the most recent forecast public and private enrollment available for Universities, Florida Colleges and K-12 students. Spending by students is increased by a factor of 25% for business spending. The 62.4% is then applied to the sales tax portion of 10 days of spending to determine the impact.

REVENUE ESTIMATING CONFERENCE

TAX: Sales and Use Tax

ISSUE: Sales Tax Holiday, Three Day Weekend in August, Clothing & Shoes \$75 or less, School Supplies \$15 or less,

BILL NUMBER(S):

SECTION 4: PROPOSED FISCAL IMPACT

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14						
Clothing & Shoes \$75	(24.3 M)		(22.5 M)		(20.6 M)	
School Supplies \$15	(4.9 M)		(4.5 M)		(4.1 M)	
Total	(29.2M)		(27.0 M)		(24.7M)	
2014-15						
2015-16						
2016-17						
2017-18						

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 02/22/2013) : The conference adopted the middle estimate for clothing and school supplies.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	23.9	0.0	Insignificant	0.0	0.8	0.0	2.3	0.0
2014-15	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2015-16	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2016-17	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2017-18	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	2.3	0.0	5.4	0.0	29.3	0.0
2014-15	0.0	0.0	0.0	0.0	0.0	0.0
2015-16	0.0	0.0	0.0	0.0	0.0	0.0
2016-17	0.0	0.0	0.0	0.0	0.0	0.0
2017-18	0.0	0.0	0.0	0.0	0.0	0.0

**HB 419 Sales Tax Holiday, (NONRECURRING)
August 2-4, 2013**

Three days in August (Fri, Sat, Sun) - Based on 62.4 % of TEN DAY IMPACT

Expenditure Type	2013-14			LIMIT
	LOW	MIDDLE	HIGH	
Clothing & Shoes - Uses AVERAGE of estimates for \$50 and \$100 limits.	-20.6	-22.5	-24.3	\$ 75.0
School Supplies - expanded list - 33% increase in expenditures assigned by grade	-4.1	-4.5	-4.9	\$ 15.0
Total Impact	-24.8	-27.0	-29.3	

*Estimates in millions of dollars

Clothing and School Supplies Tax Holiday Impacts Back-to-School Daily Factors - based on Hurricane Sales Tax Holiday Analysis

Assume:

Depending upon what SET OF DAYS are included, the most impact will come from the weekend.
As long as an ENTIRE WEEKEND is included, the most impact will occur on Friday, Saturday and Sunday.

HB 419 as Introduced

Weekdays add less to the impact.

Example:	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Calibrate to	Calibrate to
	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	12-day holiday	10-day holiday
14-Day Holiday	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	1.0%	102.0%	105.2%
13-Day Holiday	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	X	101.0%	104.1%
12-Day Holiday	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	X	X	100.0%	103.1%
11-Day Holiday	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	X	X	X	99.0%	102.1%
10-Day Holiday	X	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	X	X	X	97.0%	100.0%
9-Day Holiday	X	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	X	X	X	X	87.0%	89.7%
8-Day Holiday	X	X	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	X	X	X	X	81.5%	84.0%
7-Day Holiday	X	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	X	X	X	X	X	X	64.5%	66.5%
6-Day Holiday	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	X	X	X	X	X	X	X	X	64.5%	66.5%
5-Day Holiday	2.0%	5.5%	35.0%	20.0%	1.0%	X	X	X	X	X	X	X	X	X	63.5%	65.5%
4-Day Holiday	2.0%	5.5%	35.0%	20.0%	X	X	X	X	X	X	X	X	X	X	62.5%	64.4%
3-Day Holiday	X	5.5%	35.0%	20.0%	X	X	X	X	X	X	X	X	X	X	60.5%	62.4%
2-Day Holiday	X	X	35.0%	20.0%	X	X	X	X	X	X	X	X	X	X	55.0%	56.7%
1-Day Holiday	X	X	35.0%	X	X	X	X	X	X	X	X	X	X	X	35.0%	36.1%

SALES TAX HOLIDAY FOR CLOTHING & SHOES, \$75
THREE DAYS: AUG 2-4, 2013, \$75 LIMIT - (average of \$100 limit and \$50 limit)

HB 419 as Introduced

2013-14		<u>Low</u>	<u>Medium</u>	<u>High</u>	<u>NOTES:</u>
1	National Expenditure on Apparel and Shoes	375,209.9	375,209.9	375,209.9	Source: Clothes & Shoes Global Insight CONTROL, FEB 2013
2	Fl. Total of National Expenditures (Fl Total Pop as % of Total US)	22,898.1	22,898.1	22,898.1	US - NEC 2013, 2
3	Fl. share of National Expenditures (FL Expend * (Adjustment Factor)) Adj Factor: (Adj FL < 65/US < 65%) / (Fla as % of National)	21,861.8	21,861.8	21,861.8	Florida - FDEC 2013, 2 US Pop = 14.2% 65+ / Fla Pop = 18.1% 65+
4	Est. Fl. Based Sales of Apparel & Shoes (mail ord. Adj.)	18,801.1	18,801.1	18,801.1	NY study, Page 31: Adjusted by 14% due to mail order losses
5	Sales Tax at 6%	1,128.1	1,128.1	1,128.1	
6	Exempted Amount (Assumes 70%, 75%, 80% of sales are \$75 or less)	789.6	846.1	902.5	
7	Prel. TEN-day fiscal impact in Florida (\$ 75 limit)	(21.6)	(23.2)	(24.7)	Exempted amount * 10/365
8	Seasonal factor set to 1 (no seasonal factor)	1.0	1.0	1.0	Seasonal factor not used
9	The behavioral factor	1.5	1.5	1.5	Measure of additional sales pulled into Holiday weekend
10	Adj. TEN-day fiscal impact in Florida (\$ 75 limit)	(32.5)	(34.8)	(37.1)	
11	Backpacks @ \$25 ea. (30%, 20%, 10% of Prek-12 + U Stu.)	(0.6)	(1.2)	(1.9)	Pre-K thru 12 + CC + SUS + privates all levels enrollment: 4,119,913
12	BASE Impact TEN DAYS	(33.1)	(36.0)	(38.9)	
13	ADJUSTED FOR THREE-DAY HOLIDAY (62.4%) -HB 419	(20.6)	(22.5)	(24.3)	% Based on Matrix developed from Hurricane Sales Tax Holiday

2013 SCHOOL SUPPLIES SALES TAX HOLIDAY - THREE DAYS - HB 419 as Introduced

SCHOOL SUPPLIES EXPANDED BASE

**SALES PRICE \$15 OR LESS PER ITEM
INCREASE EXPENDITURES PER GRADE BY 33%**

DEFINITION of School Supplies:

pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, protractors, compasses, calculators, binders, lunch boxes, construction paper, markers, folders and poster board

Assumptions	Expenditures		Computer Disks for 6-8, 9-12, Univ, Private	TOTAL, Expend w/out Backpack + Computer Disk increased by 33%
	w/Backpack	wo/Backpack		
	amt spent per student for \$10 under items			amt spent per student for \$15 under items
Grades				
PreK	20.00	12.00	-	16.00
K-2	20.00	12.00	-	16.00
3	25.00	15.00	-	20.00
4-5	25.00	15.00	1.00	21.33
6-8	35.00	21.00	1.00	29.33
9-12	40.00	24.00	1.00	33.33
Univ. Students	40.00	24.00	2.00	34.67
Private	30.00	18.00	1.00	25.33

Headcount/ Students by Level	Expenditures in \$ millions School Supplies + Computer Disks	
	2013-14	wo/Backpack 2013-14
PreK	93,611	1.5
KG	237,617	3.8
1	242,978	3.9
2	230,064	3.7
3	234,530	4.7
4	219,363	4.7
5	211,160	4.5
6	222,266	6.5
7	230,513	6.8
8	233,559	6.9
9	240,944	8.0
10	232,464	7.7
11	220,809	7.4
12	215,463	7.2
Subtotal Public PK-12	3,065,341	77.2
Subtotal Univ/CC/Private HiEd	1,062,287	36.8
Total	4,127,628	114.0

K-12 Headcount estimate:

- * Begin with Fall 2011 actual public school headcount.
- * Add headcount from Private School Annual Rpt from the Florida School Choice Office.
- * Derive Fall 2012 and Fall 2013 public school headcount by growing Fall 2011 (public plus private) by growth in FTE per Feb 2013 EEC.

University/Higher Ed Headcount estimate:

- * Fall 2012 Headcount is from SUS and Florida College System.
- * Add private colleges based on % of total per IPEDS (2011 latest actual)
- * Grow SUS by 2.42%, Fla Colleges held flat (For SUS Fall 10 to Fall 11 actual growth; For Colleges held flat since 2011 to 2012 was slight decline)

Advantage Buying by Business, General Public
25% Factor + 10% for expanded list 39.9

% for 10-day	School Supplies \$15 limit Impact (\$M)	10 Days * (62.4% of 10 Day)		
		10 Days 95.9%	10 Days 95.9%	3 Days
85%	Sales Tax Impact (High - see col B & C% Children + U Students)	2013-14	2013-14	2013-14
		-8.2	-7.9	-4.9
75%	Sales Tax Impact (Medium - see col B & C% Children + U Students)	-7.5	-7.2	-4.5
65%	Sales Tax Impact (Low - see col B & C% Children + U Students)	-6.8	-6.6	-4.1

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem Tax
Issue: Affordable Housing
Bill Number(s): SB740

- Entire Bill:** Section 1, 2
 Partial Bill:

Sponsor(s): Sen. Simpson

Month/Year Impact Begins: January 1, 2013 (Assessment), Tax bill sent November 2013

Date of Analysis: 2/22/2013

Section 1: Narrative

- a. **Current Law:** s. 196.1978, F.S. grants a property tax exemption to property used to provide affordable housing that is owned by a Florida-based limited partnership, the sole general partner of which is a corporation not-for-profit.
- b. **Proposed Change:** The bill amends s.196.1978, F.S. to eliminate the property tax exemption for affordable housing owned by a Florida-based limited partnership. The law shall take effect upon becoming law and shall first apply to the 2013 ad valorem tax rolls.

Section 2: Description of Data and Sources

Florida Housing Finance Corp
 2008 Subsidized Households, HUD
 2012 & 2008 NAL, Department of Revenue
 Average Millage Rate, 2012 Florida Tax Handbook

Section 3: Methodology (Include Assumptions and Attach Details)

The middle and low estimate comes from projections made by the Florida Housing Finance Corp in 2011. Affordable housing developments financed partially by the Florida Housing Corp. are required to seek approval before they transfer housing interests to a non-profit, limited partnership. The middle estimate is the tax loss from eligible developments that could request the limited partnership status and qualify for the exemption. The low-estimate is the tax loss from actual requests to transfer to a limited partnership and receive the tax exemption.

The high estimate looks at all multi-family developments in Florida through the 2012 tax roll. The tax roll gave us the number of units and the total taxable value of the unit. The number of subsidized units in Florida comes from HUD. The high estimate assumes that 75% of the affordable housing stock would move to the limited partnership status and become tax exempt.

The ramp-up periods were given to the cash impact for both the high and middle. It is assumed that knowledge of this exemption and the subsequent transferring of the property to a limited-partnership would take time. A ramp-up period of 5 years was assigned to the middle estimate, and a 3 year ramp-up period was assigned to the high estimate.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	\$59.1m	\$177.5m	\$23.4m	\$117.2.2m	\$11.7m	\$11.5m
2014-15	\$121.2m	\$183.7m	\$48.5m	\$121.3m	\$12.1m	\$11.9m
2015-16	\$191.2m	\$191.2m	\$75.7m	\$126.2m	\$12.7m	\$12.4m
2016-17	\$201.0m	\$201.0m	\$106.0m	\$132.5m	\$13.5m	\$13.0m
2017-18	\$213.4m	\$213.4m	\$140.9m	\$140.9m	\$14.3m	\$13.9m

List of affected Trust Funds: Ad Valorem Tax Group

Section 5: Consensus Estimate (Adopted:02/22/2013) The conference adopted the middle estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14					23.4	117.2	23.4	117.2
2014-15					48.5	121.3	48.5	121.3
2015-16					75.7	126.2	75.7	126.2
2016-17					106.0	132.5	106.0	132.5
2017-18					140.9	140.9	140.9	140.9

	A	B	C	D	E	F	G	H	
1									
2									
3	Year	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18			
4	Fiscal Impact								
5	High Estimate	\$177,498,598	\$183,678,840	\$191,159,137	\$200,696,610	\$213,442,710			
6									
7	Middle Estimate	\$117,179,252	\$121,259,262	\$126,197,530	\$132,493,883	\$140,908,477			
8									
9	Low Estimate	\$11,536,614	\$11,938,303	\$12,424,488	\$13,044,381	\$13,872,821			
10									
11									
12									
13									
14		Eligible For-Profit Units	Est. Loss of Tax Revenue	Actual Requests Received					
15	2011 Total:	165,257	\$115,203,232	\$11,342,070					
16	Future:								
17	2012 Total :		\$114,408,275	\$11,263,804					
18	2013 Total :		\$117,179,252	\$11,536,614					
19	2014 Total :		\$121,259,262	\$11,938,303					
20	2015 Total :		\$126,197,530	\$12,424,488					
21	2016 Total :		\$132,493,883	\$13,044,381					
22	2017 Total :		\$140,908,477	\$13,872,821					
23									
24	Data Source: Florida Housing Finance Corp. The For-Profit Units in the analysis represent developments financed by								
25	Florida Housing that are required to seek Florida Housing's approval to transfer housing interests to a non-profit.								

Residential Non-Homestead Taxable Growth:		
Year	Taxable Value	Growth
2011	\$420,406	
2012	\$417,505	-1%
2013	\$427,617	2%
2014	\$442,506	3%
2015	\$460,527	4%
2016	\$483,504	5%
2017	\$514,211	6%

	A	B	C	D	E	F
1	Florida Rental Units - Use Code: 003, 10 Units or Greater			Multi-Family Units Growth:		
2	Parcels:	11,769		2008 Parcels:	9801	
3	# of Units:	888,125		2012 Parcels:	11769	
4	Av. Units:	75		Growth Rate:	20%	
5	Tot. Taxable Value:	\$38,304,200,000				
6	Tot. Just Value:	\$41,371,800,000				
7	Source: 2012 NAL, DOR					
8	Florida Estimated Affordable Housing Units -2012			Florida Affordable Housing Units - 2008		
9	Program Label	Total Units		Program Label	Total Units	
10	Housing Choice Vouchers	114,360		Housing Choice Vouchers	95,237	
11	Multi-Family Assisted Properties	18,206		Multi-Family Assisted Properties	15,162	
12	Low-Income Housing Credit	149,263		Low-Income Housing Credit	124,303	
13	Total:	281,829		Total:	234,702	
14				Source: 2008: Subsidized Households, HUD		
15	Percentage of total units that are affordable:	32%				
16						
17	Total Tax Value- Multifamily Units	\$38,304,200,000				
18	Average Taxable Value Per Unit:	\$43,129				
19	Millage Rate	19.01				
20				Taxable Value Growth		
21	High Estimate:			Year	Taxable Value	Growth
22	75% of Affordable Units Eligible:	211,372		2012		\$173,301,230
23	Taxable Value Per Unit:	\$43,129		2013	2%	\$177,498,598
24		====		2014	3%	\$183,678,840
25	Total Taxable Value:	\$9,116,319,312		2015	4%	\$191,159,137
26				2016	5%	\$200,696,610
27	Tax Impact @ 19.01 mills	\$ 173,301,230		2017	6%	\$213,442,710

	A	B	C	D
1	2011 Annual Estimated Tax Loss			
2		# Eligible For- Profit Units	Est. Loss of Tax Revenue	Actual Requests Received
3	County			
4	Alachua	2,196	\$1,530,866	\$274,794
5	Baker	50	\$34,856	\$0
6	Bay	1,465	\$1,021,274	\$71,592
7	Bradford	157	\$109,447	\$0
8	Brevard	3,693	\$2,574,448	\$521,038
9	Broward	9,785	\$6,821,276	\$163,212
10	Calhoun	0	\$0	\$0
11	Charlotte	1,440	\$1,003,846	\$200,950
12	Citrus	427	\$297,668	\$0
13	Clay	870	\$606,491	\$0
14	Collier	4,547	\$3,169,785	\$123,942
15	Columbia	397	\$276,755	\$0
16	DeSoto	588	\$409,904	\$0
17	Dixie	0	\$0	\$0
18	Duval	11,848	\$8,259,426	\$349,975
19	Escambia	1,287	\$897,188	\$172,629
20	Flagler	322	\$224,471	\$0
21	Franklin	85	\$59,255	\$0
22	Gadsden	432	\$301,154	\$0
23	Gilchrist	0	\$0	\$0
24	Glades	0	\$0	\$0
25	Gulf	0	\$0	\$0
26	Hamilton	109	\$75,986	\$0
27	Hardee	453	\$315,793	\$0
28	Hendry	341	\$237,716	\$0
29	Hernando	1,229	\$856,755	\$151,632
30	Highlands	560	\$390,385	\$0
31	Hillsborough	17,402	\$12,131,206	\$739,937
32	Holmes	38	\$26,490	\$0
33	Indian River	2,224	\$1,550,385	\$0
34	Jackson	479	\$333,918	\$0
35	Jefferson	36	\$25,096	\$0
36	Lafayette	0	\$0	\$0
37	Lake	3,077	\$2,145,025	\$407,974
38	Lee	3,286	\$2,290,722	\$69,786
39	Leon	2,975	\$2,073,919	\$0
40	Levy	233	\$162,428	\$0
41	Liberty	0	\$0	\$0
42	Madison	116	\$80,865	\$0
43	Manatee	3,057	\$2,131,082	\$200,903
44	Marion	1,530	\$1,066,587	\$0
45	Martin	736	\$513,077	\$133,478
46	Miami-Dade	21,095	\$14,705,654	\$0
47	Monroe	686	\$478,221	\$0
48	Nassau	378	\$263,510	\$129,991
49	Okaloosa	560	\$390,385	\$71,533
50	Okeechobee	214	\$149,183	\$0
51	Orange	23,969	\$16,709,164	\$3,530,517
52	Osceola	4,819	\$3,359,400	\$132,679
53	Palm Beach	10,053	\$7,008,103	\$1,023,183
54	Pasco	1,415	\$986,419	\$0
55	Pinellas	4,906	\$3,420,049	\$404,124
56	Polk	3,125	\$2,178,486	\$131,377
57	Putnam	345	\$240,505	\$0
58	Saint Johns	1,064	\$741,731	\$0
59	Saint Lucie	2,369	\$1,651,467	\$248,436
60	Santa Rosa	276	\$192,404	\$0
61	Sarasota	1,863	\$1,298,726	\$158,696
62	Seminole	5,233	\$3,648,006	\$934,492
63	Sumter	202	\$140,817	\$0
64	Suwannee	297	\$207,043	\$0
65	Taylor	37	\$25,793	\$0
66	Union	0	\$0	\$0
67	Volusia	4,581	\$3,193,487	\$995,200
68	Wakulla	64	\$44,615	\$0
69	Walton	203	\$141,514	\$0
70	Washington	33	\$23,005	\$0
71		====	====	====
72	Totals	165,257	\$115,203,232	\$11,342,070
73	Source: Florida Housing Finance Corp			

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem Tax
Issue: Interest Rate on Delinquent Taxes
Bill Number(s): HB421

- Entire Bill:** Section 1
 Partial Bill:

Sponsor(s): Rep. Ahern
Month/Year Impact Begins: July 1, 2013
Date of Analysis: 2/22/2013

Section 1: Narrative

a. Current Law: Real property taxes shall bear interest at the rate of 18 percent per year from the date of delinquency until the certificate is sold (s. 197.172(1), F.S.). The maximum rate of interest on a tax certificate is 18 percent per year (s. 197.172(2), F.S.).

Tax Certificates: Property taxes due April 1st,
 April 1st – June 1st: Tax becomes delinquent, Interest starts accruing
 June 1st: Tax Certificate Auction; two-months of interest included in the price of the tax certificate

b. Proposed Change: The rate of interest changes from 18 percent per year to 12 percent per year for both s. 197.172(1) and s. 197.172(2).

Section 2: Description of Data and Sources:

Historic Property Sales Certificates by county, Department of Revenue
 Historic Lands available for taxes by county, Department of Revenue
 Ad Valorem Estimates, Nov 2012

Section 3: Methodology (Include Assumptions and Attach Details)

The proposed law affects the value of tax certificates and lands available for taxes. The interest accrued on lands available for taxes changes from 18% to 12% annually. The interest rate assessed between the date of delinquency and when the tax certificates are sold changes from 3% to 2%. Counties that didn't report tax certificate amounts in 2011 where assigned their 2010 amount.

The high estimate is the annual loss in interest on both lands available for taxes and tax certificates. The middle estimate is the loss in interest of tax certificates and 50% of the interest from lands available for taxes. The low estimate includes only the interest loss from tax certificates. The low and middle estimates reflect the uncertainty of revenue collection from lands available for taxes.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14	(\$2.6m)	(\$2.6m)	(\$1.6m)	(\$1.6m)	(\$.57m)	(\$.58m)
2014-15	(\$2.6m)	(\$2.6m)	(\$1.6m)	(\$1.6m)	(\$.59m)	(\$.58m)
2015-16	(\$2.7m)	(\$2.7m)	(\$1.7m)	(\$1.7m)	(\$.61m)	(\$.61m)
2016-17	(\$2.9m)	(\$2.9m)	(\$1.7m)	(\$1.7m)	(\$.62m)	(\$.62m)
2017-18	(\$3.0m)	(\$3.0m)	(\$1.8m)	(\$1.8m)	(\$.64m)	(\$.64m)

List of affected Trust Funds: Ad Valorem Tax Grouping

Section 5: Consensus Estimate (Adopted:02/22/2013) The conference adopted the middle estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2013-14					(1.6)	(1.6)	(1.6)	(1.6)
2014-15					(1.6)	(1.6)	(1.6)	(1.6)
2015-16					(1.7)	(1.7)	(1.7)	(1.7)
2016-17					(1.7)	(1.7)	(1.7)	(1.7)
2017-18					(1.8)	(1.8)	(1.8)	(1.8)

	A	B	C	D	E	F
1						
2	Estimated Interest Charge on the Delinquent Property					
3	Annualized		Two-Month Rate			
4	Current Interest	18%	3%			
5	Proposed Interest	12%	2%			
6						
7	Sales Certificates					
8		2011 Tax Certificates	Tax Certificates Minus Fees	Current Law Est. Interest	Prop. Law Est. Interest	Impact
9	Florida:	\$61,205,770	57,533,423.59	\$1,726,003	\$1,156,422	-\$569,581
10						
11						
12	Lands Available for Taxes					
13		2011 Lands Available for Taxes	Current Annual Interest (18%)	Prop. Law Annual Interest (12%)	Impact	
14	Florida:	\$32,676,412	\$5,881,754	\$3,921,169	-\$1,960,585	
15						
16						
17						
18						
19						
20	County Taxable Value, Ad Valorem Nov 2012					
21	Year	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
22	Growth	1.54%	2.81%	3.67%	4.68%	5.22%
23	Fiscal Impact					
24	High Estimate	-\$2,569,003.7	-\$2,641,192.7	-\$2,738,124.4	-\$2,866,268.7	-\$3,015,887.9
25						
26	Middle Estimate	-\$1,564,920.7	-\$1,608,895.0	-\$1,667,941.5	-\$1,746,001.1	-\$1,837,142.4
27						
28	Low Estimate	-\$578,324.0	-\$594,574.9	-\$611,282.4	-\$628,459.5	-\$646,119.2
29						

	A	B	C	D	E	F	G	H	I	J	K	L
1	Historical Tax Certificates											
2	County	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
3	Alachua	\$313,823	\$341,309	\$173,572	942,363.68	631,739.63	138,283.03	\$73,694	\$867,172	\$628,763	\$930,933	\$930,751
4	Baker	\$28,816	\$16,440	\$11,298	25,311.22	10,755.35	4,838.57	\$16,199	\$11,710	\$11,926	\$11,080	\$19,053
5	Bay	\$33,984	\$22,743	\$46,066	1,854,487.47	739,735.28	138,991.82	\$9,788	\$15,353	\$7,936	\$9,218	\$42,477
6	Bradford	\$13,975	\$7,423	\$52,945	385,166.89	91.79	185.87	\$139	\$1,782	\$1,119	\$1,777	\$2,800
7	Brevard	\$680,414	\$39,591	\$152,601	2,759,334.49	726,917.69		\$53,973	\$338,281	\$454,585	\$533,030	\$765,546
8	Broward	\$145,035	\$145,035	\$30,818	24,130,603.91	11,708,872.33		\$2,929,702	\$3,703,183	\$253,348	\$1,100,178	\$982,591
9	Calhoun	\$45,663	\$43,912	\$24,990	114,984.81	20,672.23	7,748.15	\$2,003	\$0	\$10,408	\$3,482	\$0
10	Charlotte	\$1,274,246	\$2,223,393	\$3,365,710	6,180,085.00	9,291,823.00		\$0	\$22,582	\$614,072	\$1,366,582	\$1,372,758
11	Citrus	\$402,492	\$139,798	\$210,483	1,290,477.68	1,397,907.61		\$6,734	\$142,404	\$308,181	\$399,215	\$441,819
12	Clay	\$2,991,399	\$2,259,669	\$2,256,574	3,090,346.38	829,589.41	11,667.97	\$336	\$45,948	\$140,457	\$107,003	\$63,759
13	Collier	\$9,195	\$20,634	\$116,156	3,614,367.31	3,805,560.36		\$4,104	\$14,923	\$10,050	\$24,888	\$77,788
14	Columbia	\$180,498	\$39,938	\$158,456	1,232,338.00	1,188,193.00	38,794.00	\$60,161	\$17,192	\$218,687	\$203,433	\$34,855
15	Miami-Dade	\$2,210,925	\$2,210,925	\$2,210,925	2,210,924.78	3,307,928.79		\$144,600	\$93,096	\$500,469	\$1,483,974	\$1,616,412
16	DeSoto	\$82,696	\$52,513	\$86,327	591,534.72	238,162.21	27,947.40	\$14,119	\$17,148	\$108,023	\$133,002	\$124,601
17	Dixie	\$86,691	\$46,351	\$146,250	185,308.38	71,369.81	40,786.89	\$8,884	\$32,430	\$30,828	\$28,757	\$54,129
18	Duval	\$1,488,320	\$549,818	\$480,582	3,545,967.66	3,970,669.83	312,159.29	\$403,650	\$111,459	\$2,668,983	\$2,839,568	\$1,237,664
19	Escambia	\$298,447	\$273,854	\$421,503	3,903,789.91	1,603,915.15	4,831,140.38	\$65,200	\$96,061	\$252,671	\$142,881	\$648,024
20	Flagler	\$110,002	\$521	\$19,664	715,805.77	932,911.21	64,863.31	\$26,546	\$32,233	\$119,915	\$74,509	\$35,752
21	Franklin	\$7,583		\$2,459	35,039.18	75,183.74	2,894.32	\$24,477	\$24,266	\$27,428	\$25,369	\$1,217
22	Gadsden	\$104,732	\$27,605	\$60,399	322,021.03	107,157.11	2,401.46	\$3,412	\$6,707	\$3,092	\$11,543	\$11,662
23	Gilchrist	\$27,330	\$26,925	\$39,485	23,583.21	41,339.11	42,998.95	\$5,599	\$5,296	\$9,360	\$44,851	\$33,727
24	Glades	\$3,901	\$5,215	\$153,727	278,129.77	139,373.77	2,823.78	\$287	\$1,437	\$10,787	\$95,898	\$117,183
25	Gulf	\$14,694	\$40,852	\$36,446	1,077,315.44	448,948.14	5,780.47	\$761	\$119,141	\$552	\$580	\$1,212
26	Hamilton	\$42,653	\$27,640	\$44,167	467,435.32	171,915.13	377.11	\$10,004	\$5,047	\$16,629	\$31,005	\$50,354
27	Hardee	\$25,532	\$8,107	\$21,058	504,744.50	141,986.68	27,325.20	\$9,549	\$10,339	\$33,703	\$22,738	\$88,505
28	Hendry	\$3,051,559	\$3,051,559	\$3,686,267	2,850,162.52	4,753,289.70	4,450,971.61	\$2,888,005	\$9,002	\$175,714	\$37,516	\$32,706
29	Hernando	\$351,129	\$351,129	\$1,392,946	3,418,126.85	433,357.43	4,775.81	\$23,784	\$0	\$176,951	\$351,584	\$304,705
30	Highlands	\$725,818	\$589,275	\$480,222	2,335,538.33	323,929.20	6,448.34	\$10,979	\$558,099	\$668,839	\$496,651	\$479,189
31	Hillsborough	\$1,067,834	\$1,174,494	\$419,458	3,362,221.20	3,311,492.16	80,021.02	\$42,247	\$309,299	\$279,958	\$1,001,834	\$1,618,254
32	Holmes	\$25,132	\$1,612	\$5,399	108,662.31	45,430.94	2,857.56	\$7,833	\$2,931	\$17,698	\$2,385	\$1,040
33	Indian River	\$21,356	\$30,737	\$40,559	665,503.73	114,791.09	15,422.65	\$0	\$4,956	\$30,146	\$61,079	\$119,615
34	Jackson	\$218,472	\$137,812	\$247,135	427,860.71	125,425.64	72,950.80	\$56,223	\$91,396	\$129,386	\$115,906	\$143,343
35	Jefferson	\$76			298.8	26.99	135.68	\$0	\$0	\$0	\$2,673	\$0
36	Lafayette	\$14,283	\$14,283	\$14,541	40,451.06	14,408.28	1,018.59	\$3,061	\$5,778	\$3,143	\$8,506	\$18,085
37	Lake	\$920,319	\$136,084	\$160,791	\$3,202,487	\$6,453,157	\$50,629	\$10,309	\$260,989	\$1,865,994	\$803,641	\$1,000,647
38	Lee	\$6,144,419	\$4,409,594	\$4,615,608	\$9,084,582	\$5,554,922	\$62,552,662	\$25,901,308	\$15,590,963	\$16,432,903	\$1,775,618	\$1,755,902
39	Leon	\$546,353	\$82,852	\$7,851	\$1,457,811	\$1,925,937	\$147,352	\$6,523	\$12,785	\$29,603	\$22,107	\$20,749
40	Levy	\$284,660	\$16,250					\$0	\$0	\$0	\$1,431	\$0
41	Liberty	\$5,410	\$13,060	\$8,234	\$19,883	\$3,201		\$728	\$3,102	\$2,574	\$1,430	\$0
42	Madison	\$32,393	\$4,731	\$48,690	\$16,306	\$8,881	\$5,946	\$4,421	\$8,538	\$17,926	\$13,476	\$19,979
43	Manatee	\$159,946	\$1,368,114	\$991,000	\$2,159,412	\$2,688,536	\$23,521	\$824	\$18,290	\$105,741	\$44,141	\$64,454
44	Marion	\$1,852,606	\$1,443,802	\$1,463,961	\$7,128,172	\$6,574,544	\$129,440	\$1,938	\$359,630	\$784,098	\$1,500,102	\$1,730,378
45	Martin	\$3,763	\$3,763	\$16,359	\$223,199	\$282,788	\$55,803	\$27,368	\$14,414	\$26,101	\$95,192	\$101,792
46	Monroe	\$67,098	\$80,503	\$4,207	\$520,822	\$70,886		\$12,032	\$2,158	\$25,160	\$10,931	\$32,763
47	Nassau	\$105,829	\$144,917	\$76,219	\$1,140,429	\$227,046	\$397	\$24,178	\$2,707	\$5,094	\$0	\$0
48	Okaloosa	\$13,047	\$37,571	\$22,545	\$330,594	\$1,720,014	\$10,698	\$4,193	\$21,795	\$15,966	\$18,056	\$3,589,146
49	Okeechobee	\$378,377	\$321,412	\$176,904	\$2,105,034	\$429,557	\$626,304	\$39,428	\$32,989	\$286,460	\$309,139	\$210,138
50	Orange	\$1,344,410	\$818,201	\$561,308	\$2,310,172	\$5,833,077	\$474,569	\$402,489	\$475,061	\$344,540	\$390,462	\$390,462
51	Osceola	\$982,427	\$658,835	\$720,424	\$4,407,142	\$5,289,882	\$91,344	\$254,060	\$47,149	\$98,299	\$127,881	\$127,881
52	Palm Beach	\$15,776,868	\$26,045,241	\$32,089,932	\$13,982,410	\$4,126,179	\$211,520	\$6,197	\$68,901	\$141,389	\$641,611	\$639,204
53	Pasco	\$724,754	\$161,618	\$185,198	\$1,794,126	\$801,191	\$244,747	\$205,456	\$266,543	\$350,364	\$447,812	\$539,745
54	Pinellas	\$136,829	\$121,178	\$292,633	\$1,223,029	\$6,916,423	\$1,785,569	\$650,677	\$982,423	\$1,130,146	\$1,288,417	\$1,328,138
55	Polk	\$2,109,892	\$873,237	\$829,120	\$6,063,231	\$5,091,890		\$97,130	\$349,189	\$384,181	\$1,119,454	\$1,791,877
56	Putnam	\$1,272,064	\$113,920	\$1,263,431	\$2,209,557	\$1,246,474	\$335,852	\$2,152,534	\$2,232,945	\$2,040,372	\$2,103,990	\$951,600
57	Saint Johns	\$266,946	\$266,946	\$1,414,578	\$7,408,617	\$5,537,211	\$34,187	\$40,330	\$225,994	\$335,316	\$452,148	\$445,236
58	Saint Lucie	\$3,918,292	\$3,960,502	\$1,138,733	\$2,303,218	\$1,610,182	\$15,613	\$142,978	\$284,367	\$554,842	\$1,576,821	\$1,966,341
59	Santa Rosa	\$301,685	\$64,031	\$142,560	\$3,197,970	\$1,423,147	\$66,281	\$11,609	\$66	\$12,213	\$21,985	\$120,098
60	Sarasota	\$6,423,577	\$7,648,730	\$115,133	\$714,537	\$1,012,682	\$23,552	\$24,669	\$24,430	\$59,745	\$629,496	\$886,477
61	Seminole	\$110,266	\$23,847	\$23,023	\$535,464	\$727,124	\$4,445	\$4,484	\$11,023	\$52,228	\$29,518	\$53,178
62	Sumter	\$80,036	\$36,411	\$51,799	\$290,119	\$232,908		\$26,126	\$14,157	\$19,290	\$9,578	\$23,918
63	Suwannee	\$155,430	\$57,834	\$64,459	\$44,214	\$633,266	\$2,032	\$2,629	\$12,535	\$8,771	\$2,930	\$7,350
64	Taylor	\$58,653	\$28,681	\$78,159	\$190,781	\$150,141	\$187,251	\$2,652	\$12,351	\$45,604	\$38,604	\$60,367
65	Union	\$5,721	\$635	\$581	\$575	\$559	\$581	\$573	\$550	\$184	\$484	\$170
66	Volusia	\$508,866	\$369,809	\$283,858	\$1,534,879	\$3,851,080	\$7,592	\$61,372	\$4,267	\$138,811	\$206,248	\$349,816
67	Wakulla	\$83,678	\$34,316	\$29,712	\$501,029	\$202,990	\$3,559	\$1,534	\$6,556	\$12,100	\$23,967	\$88,446
68	Walton	\$229,321	\$59,155	\$468,367	\$3,691,867	\$6,685,428		\$2,988,774	\$1,854,115	\$43,515	\$25,117	\$81,498
69	Washington	\$103,133	\$250,963	\$588,070	\$600,593	\$270,482		\$72,270	\$55,920	\$54,278	\$60,819	\$55,914
70												
71	Total:	61,205,769.78	63,580,854.53	64,542,638.57	153,082,549.21	128,306,655.24	76,862,144.15	39,997,210.79	30,107,890.79	33,429,062.26	25,424,392.84	29,915,237.91

	A	B	C	D	E	F	G	H	I	J
1	Historical Land Available for Taxes									
2										
3	County	2011	2010	2009	2008	2007	2006	2005	2004	2003
4	Alachua	\$0	\$0	\$0						
5	Baker	\$0	\$0	\$0						
6	Bay	\$0	\$0	\$0						
7	Bradford	\$0	\$0	\$0						
8	Brevard	\$141,440	\$261,090	\$755,900	165,180	212,020	263,050	286,350	179,240	168,920
9	Broward	\$448,130	\$136,040	\$249,560	1,077,000	986,690	1,612,190	1,732,460	3,050,200	
10	Calhoun	\$0	\$0	\$0						
11	Charlotte	\$252,628	\$425,069	\$265,657				38,298	21,631	16,285
12	Citrus	\$1,067,304	\$656,305	\$158,461		41,200	60,600	54,200	774,785	834,281
13	Clay	\$481,886	\$82,444	\$29,521				19,304	18,929	37,274
14	Collier	\$0	\$0	\$0						
15	Columbia	\$0	\$0	\$0						
16	Miami-Dade	\$10,767,400	\$10,759,272	\$9,342,529	3,177,146	1,965,746	1,533,669	1,590,846	2,301,238	6,375,622
17	DeSoto	\$37,156	\$39,218	\$47,530		20,000	23,332	7,182	15,335	9,221
18	Dixie	\$0	\$0	\$0						
19	Duval	\$2,263,953	\$4,057,785	\$2,612,343	1,000,888	1,601,312	2,014,425	2,562,866	5,497,396	7,361,993
20	Escambia	\$1,533,348	\$522,644	\$355,194	444,009	196,960	50,560	67,450	172,820	312,180
21	Flagler	\$10,776	\$85,243	\$18,000	38,020	9,300			38,250	27,000
22	Franklin	\$0	\$0	\$0						
23	Gadsden	\$68,037	\$109,411	\$123,242	99,264	54,032	27,279	21,002	22,432	29,252
24	Gilchrist	\$200,026	\$172,176	\$0						
25	Glades	\$94,850	\$0	\$0					34,669	349,729
26	Gulf	\$0	\$0	\$0						
27	Hamilton	\$0	\$0	\$0				13,300	9,900	9,900
28	Hardee	\$0	\$0	\$0						
29	Hendry	\$28,130	\$30,330	\$30,330	93,430	220,540	220,540	116,700	169,350	470,580
30	Hernando	\$1,148,121	\$292,985	\$75,563	10,598	23,372	64,789	33,860	66,842	106,064
31	Highlands	\$3,879,816	\$271,702	\$5,000	91,507	238,961	44,892	3,733	125,868	914,897
32	Hillsborough	\$1,812,542	\$1,286,253	\$945,864	238,130	291,314	298,285	480,097	1,851,092	3,101,986
33	Holmes	\$0	\$0	\$0						
34	Indian River	\$0	\$0	\$0						
35	Jackson	\$3,000	\$3,000	\$3,000	3,000	3,000	2,750	2,750	2,750	2,236
36	Jefferson	\$0	\$0	\$0						
37	Lafayette	\$0	\$0	\$0						
38	Lake	\$580,544	\$304,684	\$159,477	165,361			103,902	814,913	221,786
39	Lee	\$0	\$0	\$0			4,570	8,670	253,100	1,446,150
40	Leon	\$0	\$0	\$0			11,500	13,500	90,001	120,902
41	Levy	\$139,787	\$102,969	\$0	6,500	36,290	35,414	35,514	109,705	241,327
42	Liberty	\$0	\$0	\$0						
43	Madison	\$0	\$0	\$0					220	220
44	Manatee	\$0	\$370,492	\$90,218	6,900	6,915	6,703	88,831	218,548	197,426
45	Marion	\$287,777	\$190,595	\$167,009	180,232	144,128	106,652	91,620	2,270,173	6,602,123
46	Martin	\$0	\$0	\$0						
47	Monroe	\$0	\$0	\$0						
48	Nassau	\$100	\$100	\$100	100	100	100	100	12,100	7,600
49	Okaloosa	\$0	\$0	\$0						
50	Okeechobee	\$21,362	\$128,983	\$0	15,514	52,078	4,930		12,700	199,959
51	Orange	\$154,587	\$94,317	\$173,569		2,400	191,073	206,581	378,730	514,046
52	Osceola	\$207,100	\$338,100	\$175,248	175,302	160,900	178,000	94,200	98,500	118,900
53	Palm Beach	\$1,074,931	\$808,294	\$780,585		25,410	21,895	689,566	1,326,889	3,095,954
54	Pasco	\$736,720	\$214,894	\$145,682	72,902	319,619	459,085	316,833	892,722	1,584,054
55	Pinellas	\$244,037	\$363,394	\$598,222	38,300	39,900		10,600	71,000	1,224,700
56	Polk	\$2,553,695	\$1,401,107	\$1,055,333	537,700	48,200	323,400	708,505	2,034,752	3,754,366
57	Putnam	\$480	\$640	\$640	11,900	11,900	15,900	29,098	380	99,436
58	Saint Johns	\$60,121	\$96,368	\$42,770	82,523	82,523	83,930	154,640	206,880	258,730
59	Saint Lucie	\$0	\$0	\$0					122,700	663,400
60	Santa Rosa	\$162,766	\$0	\$0		21,528			1,974	1,822
61	Sarasota	\$178,600	\$329,700	\$333,900	45,800	56,800	52,200	47,100	65,600	99,300
62	Seminole	\$44,692	\$0	\$0		100	2,200	16,000	62,502	59,111
63	Sumter	\$0	\$0	\$0						
64	Suwannee	\$107,602	\$107,602	\$59,636	86,415	9,350	9,350	5,350	31,739	67,919
65	Taylor	\$64,014	\$0	\$1,750	8,308	10,848				
66	Union	\$0	\$0	\$0						
67	Volusia	\$1,803,974	\$378,660	\$89,187	146,121	420,506	517,245	488,823	697,507	1,048,947
68	Wakulla	\$0	\$0	\$0						
69	Walton	\$500	\$500	\$500	500	500	500	406	406	406
70	Washington	\$14,480	\$18,980	\$26,980	36,105	34,120	43,142	121,981	585,249	1,395,158
71										
72	Total:	32,676,412.00	24,441,346.00	18,918,500.00	8,054,655.00	7,348,562.00	8,284,150.00	10,262,218.00	24,711,717.00	43,151,162.00