

REVENUE ESTIMATING CONFERENCE

Tax: Aviation Fuel Tax
Issue: Tax Rate Reduction
Bill Number(s): Proposed Language

- Entire Bill**
 Partial Bill:

Sponsor(s):
Month/Year Impact Begins: 07/01/2019
Date of Analysis: 03/02/18

Section 1: Narrative

- a. Current Law:** Section 206.9825, F.S. imposes an excise tax of 6.9 cents per gallons upon every gallon of aviation fuel sold in this state or brought into the state for use. Per Section 7 of Ch. 2016-220, L.O.F. the excise tax on aviation fuel is reduced to 4.27 cents per gallon.
- b. Proposed Change:** Section 206.9815, F.S. is revised to explicitly define air carriers. Section 206.9825, F.S. is revised to adjust the excise tax on aviation fuel as follows: 3.3 cents per gallon effective July 01, 2019, 1.75 cents per gallon effective July 1, 2020, and eliminated effective July 1, 2021.

Section 2: Description of Data and Sources

February 1, 2018 Transportation Revenue Estimating Conference
MFT Returns 2017 – Aviation Gasoline & Jet fuel
Aviation Refund Data 2016-2017

Section 3: Methodology (Include Assumptions and Attach Details)

The current forecast of aviation fuel gallons and excise tax was obtained from the February 1, 2018 Transportation Revenues Estimating Conference. We observed that 98% aviation refunds during 2016-17 were wage related refunds under section 206.9855, Florida Statutes. These refunds are associated with the cohort of aviation fuel users that will be receiving the tax rate reduction, and the dollar amount of refunds will not be affected by the change in tax rate as the amount of refunds are measured externally from the tax rate and tax revenues. We assume that the refunds for other purposes (sales to federal government, exempt uses) would be \$0.5 million each year. Our High estimate assumes 95% fuel gallon consumption by the air-carrier cohort and 5% by the non-air-carrier cohort. The middle assumes 90%, and the low assumes 85%. The estimated fuel gallons from the transportation conference are multiplied by the tax rate to get the current estimated gross revenue from fuel gallons.

In the high, the 95%/5% split is applied to the aviation fuel gallons and the new tax rate is applied to the 95% while the 5% is applied the old tax rate. The “recurring calculation” assumes zero tax rate the rate beginning 2018-19 effective July 1, 2018 while the “cash calculation” accounts for the two-month lag in the proposed step down. The difference between the current estimated gross revenue and the calculated Recurring and Cash are the impact for the high estimate. This process is repeated for the Middle estimate and the Low estimate at their assumed ratios.

Section 4: Proposed Fiscal Impact

Impact to GR

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	\$-	\$(1.9 M)	\$-	\$(1.7 M)	\$-	\$(1.6 M)
2019-20	\$(.6 M)	\$(1.9 M)	\$(.6 M)	\$(1.7 M)	\$(.6 M)	\$(1.6 M)
2020-21	\$(1.9 M)	\$(2.1 M)	\$(1.8 M)	\$(2.0 M)	\$(1.7 M)	\$(1.8 M)
2021-22	\$(1.9 M)	\$(2.2 M)	\$(1.7 M)	\$(2.0 M)	\$(1.6 M)	\$(1.8 M)
2022-23	\$(2.2 M)	\$(2.2 M)	\$(2.0 M)	\$(2.0 M)	\$(1.8 M)	\$(1.8 M)

Impact to STTF

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	\$-	\$(22.1 M)	\$-	\$(20.0 M)	\$-	\$(18.0 M)
2019-20	\$(7.4 M)	\$(22.1 M)	\$(7.0 M)	\$(20.0 M)	\$(6.6 M)	\$(18.0 M)
2020-21	\$(22.2 M)	\$(24.7 M)	\$(21.1 M)	\$(22.5 M)	\$(19.9 M)	\$(20.3 M)
2021-22	\$(22.1 M)	\$(25.0 M)	\$(20.0 M)	\$(22.8 M)	\$(17.9 M)	\$(20.5 M)
2022-23	\$(25.4 M)	\$(25.4 M)	\$(23.1 M)	\$(23.1 M)	\$(20.8 M)	\$(20.8 M)

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Tax: Aviation Fuel Tax

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List of affected Trust Funds:

State Transportation Trust Fund

DOR Administrative Fund

General Revenue Fund

Section 5: Consensus Estimate (Adopted: 02/21/2018, UPDATED 03/02/2018): The Conference adopted the high estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	(1.9)	0.0	(22.1)	0.0	0.0	0.0	(24.0)
2019-20	(0.6)	(1.9)	(7.4)	(22.1)	0.0	0.0	(8.0)	(24.0)
2020-21	(1.9)	(2.1)	(22.2)	(24.7)	0.0	0.0	(24.1)	(26.8)
2021-22	(1.9)	(2.2)	(22.1)	(25.0)	0.0	0.0	(24.0)	(27.2)
2022-23	(2.2)	(2.2)	(25.4)	(25.4)	0.0	0.0	(27.6)	(27.6)

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			High	Middle	low								
2	% of Total Gallons to Air Carriers		95.0%	90.0%	85.0%								
3	% of Total Gallons to Non-Air Carriers		5.0%	10.0%	15.0%								
4			100.0%	100.0%	100.0%								
5													
6	Current Forecast - RECUR.	2018-19	2019-20	2020-21	2021-22	2022-23		Current Forecast - Cash	2018-19	2019-20	2020-21	2021-22	2022-23
7	Aviation Fuel Gallons	752.8	1,044.60	1,124.70	1,144.40	1,163.90		Aviation Fuel Gallons	752.8	1,044.60	1,124.70	1,144.40	1,163.90
8	Aviation Fuel Tax Rate	6.9	4.27	4.27	4.27	4.27		Aviation Fuel Tax Rate	6.9	4.71	4.27	4.27	4.27
9	Gross Revenue	51.9	44.6	48.0	48.9	49.7		Gross Revenue	51.9	49.2	48.0	48.9	49.7
10	Refunds	14.7	18.9	19.3	19.7	20.1		Refunds	14.7	18.9	19.3	19.7	20.1
11	DOR Admin Chrg	0.2	0.2	0.2	0.2	0.2		DOR Admin Chrg	0.2	0.2	0.2	0.2	0.2
12	GR Srv Chrg	3.0	2.0	2.3	2.3	2.4		GR Srv Chrg	3.0	2.4	2.3	2.3	2.4
13	Net to STTF	34.1	23.5	26.2	26.6	27.0		Net to STTF	34.1	27.7	26.2	26.6	27.0
14			(4.27)	(4.27)	(4.27)	(4.27)							
15	High Estimate												
16	Recurring Forecast	2018-19	2019-20	2020-21	2021-22	2022-23		Cash Forecast	2018-19	2019-20	2020-21	2021-22	2022-23
17	Aviation Fuel Tax Rate	-	-	-	-	-		Aviation Fuel Tax Rate	6.90	3.90	2.01	0.29	-
18	Gross Revenue	2.6	2.2	2.4	2.4	2.5		Gross Revenue	51.9	41.2	23.9	5.6	2.5
19	Refunds	0.5	0.5	0.5	0.5	0.5		Refunds	14.7	18.9	19.3	0.5	0.5
20	DOR Admin Chrg	0.2	0.2	0.2	0.2	0.2		DOR Admin Chrg	0.2	0.2	0.2	0.2	0.2
21	GR Srv Chrg	0.2	0.1	0.1	0.1	0.1		GR Srv Chrg	3.0	1.8	0.3	0.4	0.1
22	Net to STTF	1.7	1.4	1.6	1.6	1.6		Net to STTF	34.1	20.3	4.0	4.5	1.6
23													
24	Middle Estimate												
25	Recurring Forecast	2018-19	2019-20	2020-21	2021-22	2022-23		Cash Forecast	2018-19	2019-20	2020-21	2021-22	2022-23
26	Aviation Fuel Tax Rate	-	-	-	-	-		Aviation Fuel Tax Rate	6.90	3.90	2.01	0.29	-
27	Gross Revenue	2.6	4.5	4.8	4.9	5.0		Gross Revenue	51.9	41.6	25.1	7.9	5.0
28	Refunds	0.5	0.5	0.5	0.5	0.5		Refunds	14.7	18.9	19.3	0.5	0.5
29	DOR Admin Chrg	0.2	0.2	0.2	0.2	0.2		DOR Admin Chrg	0.2	0.2	0.2	0.2	0.2
30	GR Srv Chrg	0.2	0.3	0.3	0.3	0.3		GR Srv Chrg	3.0	1.8	0.5	0.6	0.3
31	Net to STTF	1.7	3.5	3.8	3.9	3.9		Net to STTF	34.1	20.7	5.2	6.6	3.9
32													
33	Low Estimate												
34	Recurring Forecast	2018-19	2019-20	2020-21	2021-22	2022-23		Cash Forecast	2018-19	2019-20	2020-21	2021-22	2022-23
35	Aviation Fuel Tax Rate	-	-	-	-	-		Aviation Fuel Tax Rate	6.90	3.90	2.01	0.29	-
36	Gross Revenue	2.6	6.7	7.2	7.3	7.5		Gross Revenue	51.9	42.0	26.4	10.2	7.5
37	Refunds	0.5	0.5	0.5	0.5	0.5		Refunds	14.7	18.9	19.3	0.5	0.5
38	DOR Admin Chrg	0.2	0.2	0.2	0.2	0.2		DOR Admin Chrg	0.2	0.2	0.2	0.2	0.2
39	GR Srv Chrg	0.2	0.5	0.5	0.5	0.5		GR Srv Chrg	3.0	1.8	0.6	0.8	0.5
40	Net to STTF	1.7	5.5	6.0	6.1	6.2		Net to STTF	34.1	21.1	6.4	8.7	6.2

Proposed Language - Aviation Fuel Tax Reduction 3.3 to 1.75 to Zero

	A	B	C	D	E	F	G	H	I	J	K	L	M
43	Impact - GR												
44		High		Middle		Low							
45		Cash	Recurring	Cash	Recurring	Cash	Recurring						
46	2018-19	\$ -	\$ (1.9 M)	\$ -	\$ (1.7 M)	\$ -	\$ (1.6 M)						
47	2019-20	\$ (.6 M)	\$ (1.9 M)	\$ (.6 M)	\$ (1.7 M)	\$ (.6 M)	\$ (1.6 M)						
48	2020-21	\$ (1.9 M)	\$ (2.1 M)	\$ (1.8 M)	\$ (2.0 M)	\$ (1.7 M)	\$ (1.8 M)						
49	2021-22	\$ (1.9 M)	\$ (2.2 M)	\$ (1.7 M)	\$ (2.0 M)	\$ (1.6 M)	\$ (1.8 M)						
50	2022-23	\$ (2.2 M)	\$ (2.2 M)	\$ (2.0 M)	\$ (2.0 M)	\$ (1.8 M)	\$ (1.8 M)						
51													
52	Impact - Net to STTF												
53		High		Middle		Low							
54		Cash	Recurring	Cash	Recurring	Cash	Recurring						
55	2018-19	\$ -	\$ (22.1 M)	\$ -	\$ (20.0 M)	\$ -	\$ (18.0 M)						
56	2019-20	\$ (7.4 M)	\$ (22.1 M)	\$ (7.0 M)	\$ (20.0 M)	\$ (6.6 M)	\$ (18.0 M)						
57	2020-21	\$ (22.2 M)	\$ (24.7 M)	\$ (21.1 M)	\$ (22.5 M)	\$ (19.9 M)	\$ (20.3 M)						
58	2021-22	\$ (22.1 M)	\$ (25.0 M)	\$ (20.0 M)	\$ (22.8 M)	\$ (17.9 M)	\$ (20.5 M)						
59	2022-23	\$ (25.4 M)	\$ (25.4 M)	\$ (23.1 M)	\$ (23.1 M)	\$ (20.8 M)	\$ (20.8 M)						

REVENUE ESTIMATING CONFERENCE

Tax: Corporate Income Tax, Insurance Premium Tax

Issue: Corporate Income Tax Piggyback

Bill Number(s): HB 7093 with amendment 691223

Entire Bill

Partial Bill:

Sponsor(s): Rep. Renner

Month/Year Impact Begins: May 2018

Date of Analysis: 2/28/2018

Section 1: Narrative

- a. Current Law:** Certain corporations doing business in Florida must pay tax of 5.5 percent on income earned in Florida. Florida “piggybacks” the federal income tax code in its determination of taxable income. Currently, the Internal Revenue Code of 1986, as amended and in effect on January 1, 2017, is the starting point for the Florida Corporate Income Tax calculation.
- b. Proposed Change:** The proposed legislation changes the starting point for the Florida Corporate Income Tax calculation to the Internal Revenue Code of 1986, as amended and in effect on January 1, 2018. This revision picks up both the federal law changes passed as part of the Tax Cuts and Jobs Act of 2017 and the Bipartisan Budget Act of 2018, with the following exception.

The Tax Cuts and Jobs Act of 2017 provides for 100% expensing for assets acquired and placed in service during the period September 27, 2017 and before 2023. It also provides for 80% expensing for property placed in service during 2023, 60% expensing for property placed in service during 2024, 40% expensing for property placed in service during 2025, and 20% expensing for property placed in service in 2026. Additionally, it provides for an increase in the amount of expensing that could be elected under section 179 from \$500,000 to \$1 M.

HB 7093 decouples from the Tax Cut and Jobs Act of 2017 with respect to bonus depreciation by requiring an addition to taxable income in an amount equal to 100% of any amount deducted for federal income tax purposes as bonus depreciation for the taxable year pursuant to s. 13201 of Public Law number 115-97 from property put in place after September 26, 2017 and before January 1, 2027. Florida law provides for a subtraction of one-seventh of the amount of bonus depreciation added back in the first year and each of the subsequent six years, and this subtraction will apply to any amounts added back due to decoupling from bonus depreciation provided under the Tax Cuts and Jobs Act of 2017.

HB 7093 also decouples from the Tax Cuts and Jobs Act of 2017 with respect to the increase in the section 179 expensing greater than \$500,000. HB 7093 provides that there shall be added to taxable income an amount equal to 100% of any amount in excess of \$500,000 deducted for federal income tax purposes for the taxable year pursuant to s. 179 of the Internal Revenue Code of 1986, as amended by s. 13101 of Public Law number 115-97, for taxable years beginning after December 31, 2017. For the taxable year and for each of the 6 subsequent taxable years, there shall be subtracted from such taxable income one-seventh of the amount by which taxable income was increased, notwithstanding any sale or other disposition of the property which is the subject of the adjustments and regardless of whether the subject property remains in service in the hands of the taxpayer.

HB 7093 also creates section 220.1105, Florida Statutes, to read:

220.1105 Tax imposed; automatic downward adjustments to tax rates.—

(1) As used in this section, the term:

- (a) "Net collections for a fiscal year" means the total amount of taxes collected under this chapter by the department in a state fiscal year, including related interest and penalties, minus the total amount of refunds of taxes levied under this chapter and issued by the department in that fiscal year. No later than September 1 each year the Office of Economic and Demographic Research shall determine net collections for the most recent fiscal year.
- (b) "Forecasted net collections for a fiscal year" means the amount of net collections of corporate income tax for a fiscal year forecasted by the Revenue Estimating Conference on February 23, 2018.
- (c) "Adjusted forecasted collections for a fiscal year" means forecasted net collections for a fiscal year multiplied by 1.03.
- (d) "Tax rate imposed" is the tax rate as defined in ss. 220.11(2) and 220.63(2) adjusted as set forth in this section.

(2) The tax rate imposed shall be adjusted based on net collections in each of the fiscal years 2018-2019 through 2020- 2021. If the net collections for a fiscal year exceed the adjusted forecasted collections for the same fiscal year, the tax rate imposed for

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Tax: Corporate Income Tax, Insurance Premium Tax

Issue: Corporate Income Tax Piggyback

Bill Number(s): HB 7093 with amendment 691223

taxable years beginning on or after January 1 of the year in which the fiscal year ends shall be the tax rate imposed for taxable years beginning on or after January 1 of the preceding year multiplied by the quotient of the adjusted forecasted collections for the fiscal year, divided by the net collections for the fiscal year. The resulting tax rate shall be rounded to the nearest thousandth and rounded down if the fourth digit to the right of the decimal is the number five.

(3) By October 1, 2019, October 1, 2020, and October 1, 2021, the Department of Revenue shall calculate the tax rate imposed, if it is to be adjusted pursuant to subsection (2), and shall on that same date report the results of such calculation to the Governor, the President of the Senate, and the Speaker of the House of Representatives.

(4) For fiscal years 2018-2019 through 2020-2021, any amount by which net collections for a fiscal year exceed adjusted forecasted collections for that fiscal year may not be appropriated and shall only be used to offset future revenue reductions resulting from nonrecurring tax relief measures.

Section 2: Description of Data and Sources

- *Estimated Budget Effects Of The Conference Agreement For H.R.1, The "Tax Cuts And Jobs Act," As Passed By The House Of Representatives, And As Amended By The Senate* (Joint Committee on Taxation; 12/18/2017)
- *Estimated Budget Effects Of The Revenue Provisions Contained In The "Bipartisan Budget Act Of 2018"* (Joint Committee on Taxation; 2/08/2018)
- *Conference Agreement for HR 1 – Initial Observations* (KPMG; 12/20/17)
- Conversations between staff at the Department of Revenue and the Joint Committee on Taxation (JCT)

Section 3: Methodology (Include Assumptions and Attach Details)

To begin its review for Florida, the Revenue Estimating Conference (REC) used the Joint Committee on Taxation's analysis of the Tax Cuts and Jobs Act. In that document, JCT segregated the Act's specific tax provisions into three types: individual tax reform, business tax reform, and international tax reform. The REC concentrated on the business and international provisions since they were most likely to affect Corporate Income Tax (CIT) collections. The JCT allocated their estimates across federal fiscal years, indicating that the federal impacts reflect the expected timing of estimated payments, tentative payments and final returns. For some of the business tax reform items, the JCT staff further identified the expected split between CIT and Personal Income Tax (PIT). Where provided, those shares were used to adjust the JCT analysis.

The methodology for the preliminary review is as follows:

1. The JCT analysis was transformed from a display of federal fiscal impacts to tax base impacts. In order to identify the impact on the base, the newly authorized federal tax rate of 21% was used. In those instances where JCT had provided a split between CIT and PIT, an effective rate of 19% was used to convert the PIT portion.
2. Once converted to federal tax base impacts, the base impacts were shared to Florida by assuming that Florida has 3.6% of the federal tax base. This share was calculated by using the following formula:
$$\frac{\text{Sum}(\frac{\text{Florida CIT Collections}_{1998-2017}}{5.5\% (\text{Florida Stated Rate})})}{\text{Sum}(\frac{\text{Federal CIT Collections}_{1999-2017}}{35\% (\text{Federal Stated Rate})})}$$
 . Over a twenty-year period, the result was 3.5%. However, the more recent years were all greater than 3.5%, prompting the REC to use 3.6% in its preliminary review.
3. Florida's CIT tax rate of 5.5% was then applied to Florida's share of the tax base.
4. As a general rule, the preliminary review assumed that Florida's specific impact reflected the same share of the state's tax base as JCT assumed for the federal tax base, effectively making 100% of the adjustment flow through to the state's portion of the federal tax base (the 3.6% adjustment described above). This assumption was relaxed when it was known to be unlikely. Many categories were left at 100% by default, meaning simply that there was no specific basis to adjust from 100% at this time. This should not be interpreted to mean that there is confidence in every instance that this will be the ultimate result. The known adjustments are identified below:
 - a. The impact affected partnerships. For those provisions, the scale factor was set at 2% to recognize the limited impact that would come in those instances where a corporation is a partner or where the partnership chooses to be treated as a corporation at the federal level.
 - b. New credits created at the federal level. The creation of a credit at the federal level is accompanied by a federal requirement to add back any deduction previously associated with those expenses. Florida picks up federal taxable income after this addition, meaning that the creation of a new federal credit typically generates additional revenue for Florida due to the elimination of the related deduction. These impacts were assumed to occur at -26%

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of the federal impact. The negative recognizes that this impact is positive to Florida, even though it is negative at the federal level. The 26% is derived from the relative stated rates of Florida and the federal government (5.5% and 21%, respectively).

- c. Unique Florida circumstances. Examples include impacts related to citrus production, transportation fringe benefits, and craft beverage modernization.
 - d. Insurance Sector. In those instances where the impacts occurred within the insurance sector, a 15% scale factor was used. That factor was used to recognize that there would be at least a partial offset to the positive CIT impact from the associated credit against Florida’s Insurance Premium Tax. That credit is limited, so the 15% factor was used under the assumption that only 85% of any increase would be credited against the Insurance Premium Tax due to the cap limit.
 - e. No state impact given Florida’s tax structure. In those instances where there is no feed through to Florida because our specific tax structure does not allow it, the scale factor was set to zero.
 - f. Due to HB 7093 decoupling from Bonus Depreciation, the scale factor for Bonus Depreciation was set to zero.
 - g. Due to HB 7093 decoupling from the additional expensing over \$500,000 under section 179, the scale factor for the increased section 179 expensing was set to zero.
5. The attributed Florida impacts were then converted from federal fiscal years to state fiscal years. To make this conversion, the Florida CIT collections by month were examined over the period covering the 2011 to 2016 calendar years. The percent of total annual collections for the months of July, August and September was calculated to be 21.07%. This share was used to convert federal fiscal years to state fiscal years under the assumption that federal receipts would have the same percentage share of total collections as Florida does for this three-month period.

The same assumptions and basic methodology were used to analyze the impacts of the tax extenders authorized in the Bipartisan Budget Act of 2018.

To adopt the Florida dollar impacts suggested by the preliminary review as point estimates, a series of overarching assertions would have to be made by the Conference. Specifically:

- 1. The JCT analysis reasonably estimates the impacts at the federal level and applied approximately the same standards that the REC would use.
- 2. The application of a 3.6% share of the federal CIT tax base provides a reasonably correct representation of Florida.
- 3. The tax provisions retained at a 100% flow-through from the federal tax base to the state’s portion are, in fact 100%, and not something lower.
- 4. For those tax provisions affecting the treatment of foreign-related income, the impacts are appropriately shared to Florida. Moreover, there are no constitutional restrictions that prevent an impact from occurring in Florida.
- 5. There will be no material tax planning response to the CIT tax changes. In this regard, it is important to note that the federal changes will have behavioral ramifications at the federal level, across the multiple states that have CIT, and within Florida. Some of these effects will be interactive. As corporations consider strategies for tax minimization, it is unclear what changes will occur between states.
- 6. For those instances where federal policies need to be developed but the development has not yet occurred, the final results will not materially alter the understanding the REC currently has of the new tax provisions.

Section 4: Proposed Fiscal Impact: The table below has intentionally been left blank.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19						
2019-20						
2020-21						
2021-22						
2022-23						

List of affected Trust Funds:

- CIT Group
- IPT Group

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Section 5: Consensus Estimate (Adopted: 03/02/2018): On February 16, 2018, The Conference adopted negative, indeterminate cash estimates for Fiscal Years 2017-2018 and 2018-2019; plus/minus, indeterminate cash for Fiscal Year 2019-20; positive, indeterminate cash for all years thereafter; and positive, recurring impacts for all years of the forecast for SB 502.

In its discussion of the overall estimate, the Conference expressly did not adopt any of the specific amounts or assumptions associated with the individual provisions that are shown in the accompanying documents. Since the Conference was unable—at this time—to accept the six overarching assertions (identified at the bottom of Section 3) that are considered critical to making point estimates, these documents are provided for illustration only. However, the Conference did determine that there was sufficient certainty to adopt directional impacts for each year in the forecast period.

This version of the bill (HB 7093 with amendment 691223) decouples from both bonus depreciation and the increase in the section 179 expensing, as well as provides an automatic rate reduction. The Conference determined that the proposed decoupling has the same directional impact as the estimate previously adopted for PCS for SB 502. While the Conference discussed the possibility of a unique impact from the automatic rate reduction, it determined that it is impossible to predict a probable impact. In this regard, the current forecast for corporate income tax collections is presumed correct and, therefore, a positive error to the estimate is expected at this time.

Ultimately, the Conference adopted plus/minus indeterminate cash estimates for Fiscal Years 2017-2018 and 2018-2019; positive, indeterminate cash for all years thereafter; and positive, recurring impacts for all years of the forecast.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	+/-	**	0.0	0.0	0.0	0.0	+/-	**
2019-20	**	**	0.0	0.0	0.0	0.0	**	**
2020-21	**	**	0.0	0.0	0.0	0.0	**	**
2021-22	**	**	0.0	0.0	0.0	0.0	**	**
2022-23	**	**	0.0	0.0	0.0	0.0	**	**

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V		
	Provision			Multiple source impact	Source for Split Impact Scale	Florida Effective	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018 - 2022	2018 - 2027	Five Year Impact				
4	II	I. Compensation	34	2. 21-percent excise tax on excess tax-exempt organization executive compensation (certain exceptions provided to non-highly compensated employees, and for medical services)		0%	tyba 12/31/17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
38	II	I. Compensation	35	3. Treatment of qualified equity grants		100%	[19]	-\$1.89	-\$1.89	-\$1.89	-\$1.89	-\$0.94	[3]	[3]	[3]	[3]	-\$0.94	-\$8.49	-\$9.43	3	66		
39	II	I. Compensation	36	4. Increase the excise tax on stock compensation in an inversion from 15 percent to 20 percent.....		0%	DOE	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]				
40	II	J. Insurance	37	1. Net operating losses of life insurance companies	CIT and IPT	15%	lai tyba 12/31/17	----- Estimate Included in Item II.D.6 -----															
41	II	J. Insurance	38	2. Repeal of small life insurance company deduction.....	CIT and IPT	15%	tyba 12/31/17	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]				
42	II	J. Insurance	39	3. Adjustment for change in computing reserves....	CIT and IPT	15%	tyba 12/31/17	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.71	\$1.41	3	95		
43	II	J. Insurance	40	4. Repeal of special rule for distributions to shareholders from pre-1984 policyholders surplus account.....	CIT and IPT	15%	tyba 12/31/17	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]				
44	II	J. Insurance	41	5. Modification of proration rules for property and casualty insurance companies	CIT and IPT	15%	tyba 12/31/17	\$0.14	\$0.28	\$0.28	\$0.28	\$0.28	\$0.28	\$0.28	\$0.28	\$0.28	\$1.27	\$2.69	3	96			
45	II	J. Insurance	42	6. Repeal of special estimated tax payments	CIT and IPT	15%	tyba 12/31/17	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]				
46	II	J. Insurance	43	7. Computation of life insurance reserves	CIT and IPT	15%	tyba 12/31/17	\$1.27	\$2.40	\$2.40	\$2.40	\$2.55	\$2.55	\$2.69	\$1.70	\$0.85	\$11.03	\$21.36	3	97			
47	II	J. Insurance	44	8. Modification of rules for life insurance proration	CIT and IPT	0%	tyba 12/31/17	[5]	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
48	II	J. Insurance	45	9. Capitalization of certain policy acquisition expenses	CIT and IPT	15%	tyba 12/31/17	\$0.14	\$0.57	\$0.85	\$0.99	\$0.99	\$1.13	\$1.27	\$1.27	\$1.41	\$1.56	\$3.54	\$10.18	3	98		
49	II	J. Insurance	46	10. Tax reporting for life settlement transactions	CIT and IPT	15%	tyba 12/31/17	[3]	[3]	[5]	[5]	[5]	[5]	[5]	[5]	\$0.14	\$0.14	\$0.00	\$0.28				
50	II	J. Insurance	47	11. Clarification of tax basis of life insurance contracts	CIT and IPT	15%	teia 12/31/17	----- Estimate Included in Item II.J.8. -----															
51	II	J. Insurance	48	12. Exception to transfer for valuable consideration rule	CIT and IPT	15%	ta 12/31/17	----- Estimate Included in Item II.J.8. -----															
52	II	J. Insurance	49	13. Modification of property and casualty insurance company discounting rules	CIT and IPT	15%	tyba 12/31/18	\$0.42	\$2.55	\$2.55	\$2.55	\$2.55	\$1.13	\$2.40	\$1.98	\$0.85	\$0.42	\$10.61	\$17.40	3	101		
53	II	K. Partnerships	50	1. Tax gain on the sale of a partnership interest on look-thru basis		2%	seado/a 11/27/17 & seada 12/31/17	[5]	\$0.04	\$0.06	\$0.06	\$0.06	\$0.08	\$0.09	\$0.09	\$0.09	\$0.11	\$0.23	\$0.72	3	76		
54	II	K. Partnerships	51	2. Expand the definition of substantial built-in loss for purposes of partnership loss transfers		2%	topia 12/31/17	[3]	[3]	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.06	\$0.15	3	79		
55	II	K. Partnerships	52	3. Charitable contributions and foreign taxes taken into account in determining limitation on allowance of partner's share of loss		2%	tyba 12/31/17	[5]	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.04	\$0.04	\$0.04	\$0.08	\$0.23	3	80		
56	II	K. Partnerships	53	4. Repeal of technical termination of partnerships of at least \$500,000		2%	tyba 12/31/17	\$0.02	\$0.04	\$0.02	\$0.02	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.13	\$0.32	3	83		
57	II	L. Tax-Exempt Organizations	54	1. Excise tax based on investment income of private colleges and universities with endowment per student of at least \$500,000.....		0	tyba 12/31/17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
58	II	L. Tax-Exempt Organizations	55	2. Unrelated business taxable income separately computed for each trade or business activity		100%	generally tyba 12/31/17	\$1.89	\$2.83	\$2.83	\$2.83	\$3.77	\$3.77	\$3.77	\$3.77	\$3.77	\$3.77	\$14.14	\$33.00	3	103		
59	II	L. Tax-Exempt Organizations	56	3. Charitable deduction not allowed for amounts paid in exchange for college athletic event seating rights		100%	cmi tyba 12/31/17	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$9.43	\$18.86	3	104		
60	II	L. Tax-Exempt Organizations	57	4. Repeal substantiation exception for charitable contributions reported by donee organization		100%	cmi tyba 12/31/17	----- Negligible Revenue Effect -----															
61	II	M. Other Provisions	58	1. Modify tax treatment of Alaska Native Corporations and Settlement Trusts		100%	[20]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]				
62	II	M. Other Provisions	59	2. Expansion of qualifying beneficiaries of an electing small business trust, and modify charitable contribution deduction for electing small business trust		100%	1/1/18 feoqb & tyb	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]				
63	II	M. Other Provisions	60	3. Craft beverage modernization and tax reform (sunset 12/31/19)		20%	generally 1/1/18	-\$3.02	-\$2.83	-\$2.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$7.92	-\$7.92	3	137		
64	II	M. Other Provisions	61	4. Exempt amounts paid for aircraft management services from the excise taxes imposed on transportation by air		100%	apa DOE	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]				
65	II	M. Other Provisions	62	5. Create qualified opportunity zones.....		100%	DOEapoia DOE	-\$11.31	-\$16.03	-\$15.09	-\$16.03	-\$15.09	-\$14.14	-\$14.14	-\$15.09	\$76.37	\$25.46	-\$73.54	-\$15.09	3	61		
66	II	M. Other Provisions	63	6. Deny deduction for settlements subject to a nondisclosure agreement paid in connection with sexual harassment.....		100%		[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]				
67	II	M. Other Provisions	64	7. Expand provision relating to the non-deductibility of fines and penalties		100%	apoio/a DOE	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]				
68	II	M. Other Provisions	65	8. Repeal of deduction for local lobbying expenses.....		100%	apoio/a DOE	[5]	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94	\$3.77	\$8.49	3	55		
69	II	M. Other Provisions	66	9. Revision of treatment of contributions to capital.....		100%	[21]	\$0.94	\$1.89	\$3.77	\$6.60	\$9.43	\$9.43	\$8.49	\$7.54	\$6.60	\$5.66	\$22.63	\$60.34	3	162		

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	
	Provision			Multiple source impact	Source for Split	Florida Impact Scale Factor	Effective	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018 - 2022	2018 - 2027	Five Year Impact		
4	II	M. Other Provisions	67	10. Recharacterization of certain gains on property held for fewer than 3 years in the case of partnership profits interest held in connection with performance of investment services		2%	tyba 12/31/17	\$0.04	\$0.04	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.13	\$0.23	3	?	
71																						
72																						
73																						
74																						
75																						
76																						
77	III	A. Establishment of Participation Exemption System for Taxation of Foreign Income	1	1. Deduction for dividends received by domestic corporations from certain foreign corporations		100%	[22]	-\$167.83	-\$264.94	-\$189.51	-\$191.40	-\$196.11	-\$198.00	-\$208.37	-\$218.74	-\$229.11	-\$243.26	-\$1,009.80	-\$2,107.29	1	108	
78	III	A. Establishment of Participation Exemption System for Taxation of Foreign Income	2	2. Special rules relating to sales or transfers involving certain foreign corporations		100%	da 12/31/17 & T.0.94	\$1.89	\$4.71	\$7.54	\$11.31	\$13.20	\$16.03	\$15.09	\$16.97	\$22.63	\$26.40	\$110.31	3	109		
79	III	A. Establishment of Participation Exemption System for Taxation of Foreign Income	3	3. Treatment of deferred foreign income upon transition to participation exemption system of taxation and mandatory inclusion at two-tier rate (8-percent rate for illiquid assets, 15.5-percent rate for liquid assets)		0%	[23]	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3		
80	III	B. Rules Related to Passive and Mobile Income	4	1. Current year inclusion of global intangible low-taxed income, with deduction, by United States shareholders [24]		100%	tyba 12/31/17	\$72.60	\$117.86	\$90.51	\$89.57	\$87.69	\$84.86	\$86.74	\$87.69	\$151.80	\$199.89	\$458.23	\$1,069.20	1	116	
81	III	B. Rules Related to Passive and Mobile Income	5	2. Deduction for foreign-derived intangible income received from trade or business within the United States		100%	tyba 12/31/17	-\$1.89	\$45.26	\$65.06	\$62.23	\$1.89	-\$107.49	-\$148.03	-\$190.46	-\$173.49	-\$153.69	\$172.54	-\$600.60	2	121	
82	III	C. Other Modifications of Subpart F Provisions	6	1. Elimination of inclusion of foreign base company oil related income		0%	[24]	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
83	III	C. Other Modifications of Subpart F Provisions	7	2. Repeal of inclusion based on withdrawal of previously excluded subpart F income from qualified investment		0%	[24]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]			
84	III	C. Other Modifications of Subpart F Provisions	8	3. Modification of stock attribution rules for determining status as a controlled foreign corporation		100%	[25]	----- Estimate Included in Item III.A.1. -----														
85	III	C. Other Modifications of Subpart F Provisions	9	4. Modification of definition of United States shareholder..		0%	[24]	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
86	III	C. Other Modifications of Subpart F Provisions	10	5. Elimination of requirement that corporation must be controlled for 30 days before subpart F inclusions apply		0%	[24]	[5]	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
87	III	D. Prevention of Base Erosion	11	1. Limitation on income shifting through intangible property transfers		100%	ti tyba 12/31/17	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94	\$1.89	\$1.89	\$1.89	\$4.71	\$12.26	3	124	
88	III	D. Prevention of Base Erosion	12	2. Certain related party amounts paid or accrued in hybrid transactions or with hybrid entities		100%	ti tyba 12/31/17	----- Estimate Included in Item III.A.1. -----														
89	III	D. Prevention of Base Erosion	13	3. Dividends received from post-enactment surrogate foreign corporations not qualified dividend income		100%	dra DOE	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]		
90	III	E. Modifications Related to Foreign Tax Credit System	14	1. Repeal of section 902 indirect foreign tax credits; determination of section 960 credit on current year basis		100%	[24]	----- Estimate Included in Item III.A.1. -----														
91	III	E. Modifications Related to Foreign Tax Credit System	15	2. Separate foreign tax credit limitation basket for Foreign branch income		100%	ti tyba 12/31/17	----- Estimate Included in Item III.B.1. -----														
92	III	E. Modifications Related to Foreign Tax Credit System	16	3. Source of income from sales of inventory determined solely on basis of production activities		100%	tyba 12/31/17	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94	\$1.89	\$1.89	\$1.89	\$4.71	\$12.26	3	127	
93	III	E. Modifications Related to Foreign Tax Credit System	17	4. Increase maximum overall domestic loss recapture to 100% for pre-2018 losses		100%	tyba 12/31/17	-\$5.66	-\$10.37	-\$9.43	-\$0.94	\$0.94	\$3.77	\$0.94	\$0.94	\$0.94	\$0.94	-\$25.46	-\$17.91	3	128	
94	III	F. Inbound Provisions	18	1. Base erosion and anti-abuse tax		0%	apoa 12/31/17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
95	III	G. Other Provisions	19	1. Restriction on insurance business exception to passive foreign investment company rules		100%	tyba 12/31/17	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94	\$1.89	\$1.89	\$1.89	\$4.71	\$12.26	3	132	
96	III	G. Other Provisions	20	2. Repeal of fair market value method of interest expense apportionment		0%	tyba 12/31/17	[5]	\$0.00	\$0.00	\$0.00	[5]	[5]	[5]	[5]	[5]	[5]	\$0.00	\$0.00			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
	Provision			Effective	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018 - 2022	2018 - 2027	Five Year Impact					
				Multiple source impact																		
				Source for Split Impact Scale Factor																		
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Florida Share	3.6%														
2	Florida CIT Rate	5.5%														
3	Estimated Florida Impact			Florida Scale												
4		DOR Assignment		Factor	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018-22	2018-27
5	I. Tax Relief for California Wildfires [1]															
6	1. Special disaster-related rules for use of retirement funds.....	individual														
7	2. Employee retention credit for employers affected by California wildfires	individual														
8	3. Additional disaster-related tax relief provisions:	individual														
9	a. Temporary suspension of limitations on charitable contributions	individual														
10	b. Special rules for qualified disaster-related personal casualty losses	individual														
11	c. Special rule for determining earned income [4]	individual														
12	Total of Tax Relief for California Wildfires															
13	II. Tax Relief for Hurricanes Harvey, Irma, and Maria [5]															
14	1. Special disaster-related rules for use of retirement funds.....															
15	2. Employee retention credit for employers affected by Hurricane Harvey and Hurricane Irma															
16	3. Additional disaster-related tax relief provisions:															
17	a. Temporary suspension of limitations on charitable contributions															
18	b. Special rules for qualified disaster-related personal casualty losses	individual														
19	c. Special rule for determining earned income [4]	individual														
20	Total of Tax Relief for Additional Disaster Declarations With Respect to Hurricanes Harvey and Irma															
21	TOTAL OF DIVISION B															
22	I. Extension of Expiring Provisions															
23	A. Tax Relief for Families and Individuals															
24	1. Extension of exclusion from gross income of discharge of indebtedness on qualified principal residence indebtedness (sunset 12/31/17)	individual														
25	2. Extension of mortgage insurance premiums treated as qualified residence interest (sunset 12/31/17)	individual														
26	3. Extension of above-the-line deduction for qualified tuition and related expenses (sunset 12/31/17)	Individual														
27	B. Incentives for Growth, Jobs, Investment, and Innovation															
28	1. Extension of Indian employment tax credit (sunset 12/31/17)	Business	1	-26%	\$72,072	\$22,063	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94,135	\$94,135
29	2. Extension of railroad track maintenance credit (sunset 12/31/17)	Business	1	-26%	\$285,346	\$53,931	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$339,278	\$339,278
30	3. Extension of mine rescue team training credit (sunset sunset 12/31/17)	Business	1	-26%	\$1,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,471	\$1,471
31	4. Extension of classification of certain race horses as 3-year property (sunset 12/31/17)	Business	1	100%	-\$209,314	-\$94,286	\$47,143	\$75,429	\$103,714	\$103,714	\$75,429	\$28,286	\$0	\$0	-\$77,314	\$130,114
32	5. Extension of 7-year recovery period for motorsports entertainment complexes (sunset 12/31/17)	Business	1	100%	-\$73,543	-\$94,286	-\$66,000	-\$37,714	-\$28,286	-\$28,286	-\$18,857	\$0	\$9,429	\$9,429	-\$299,829	-\$328,114
33	6. Extension of accelerated depreciation for business property on an Indian reservation (sunset 12/31/17)	Business	1	100%	-\$927,771	-\$396,000	\$37,714	\$216,857	\$367,714	\$292,286	\$132,000	-\$18,857	-\$75,429	-\$56,571	-\$701,486	-\$428,057
34	7. Extension of election to expense mine safety equipment (sunset 12/31/17)	Business	1	100%	-\$33,943	\$18,857	\$9,429	\$9,429	\$9,429	\$9,429	\$9,429	\$9,429	\$0	\$0	\$13,200	\$41,486
35	8. Extension of special expensing rules for certain film, television, and live theatrical production (sunset 12/31/17)	Business	1	100%	-\$7,574,914	\$2,658,857	\$2,988,857	\$1,659,429	\$1,159,714	\$999,429	\$829,714	\$660,000	\$660,000	\$660,000	\$891,943	\$4,701,086
36	9. Extension of deduction allowable with respect to income attributable to domestic production activities in Puerto Rico (sunset 12/31/17)	Business	1	100%	-\$379,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$379,029	-\$379,029
37	10. Extension of special rate for certain timber gain (sunset 12/31/17)	Business	1	100%	-\$181,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$181,029	-\$181,029
38	11. Extension of empowerment zone tax incentives (sunset 12/31/17)	Business	1	100%	-\$1,159,714	-\$245,143	\$9,429	\$0	-\$9,429	-\$18,857	-\$28,286	-\$37,714	-\$47,143	-\$47,143	-\$1,404,857	-\$1,584,000

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
4		DOR Assignment		Factor	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018-22	2018-27
39	12. Extension of American Samoa economic development credit (sunset 12/31/17)	Business	1	100%	-\$62,229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$62,229	-\$62,229
40	C. Incentives for Energy Production and Conservation															
41	1. Extension of credit for section 25C nonbusiness energy property (sunset 12/31/17)	Business	1	-26%	\$783,967	\$12,257	\$9,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$806,030	\$806,030
42	2. Extension and modification of credit for residential energy efficient property	Business	1	-26%	\$1,665,010	\$379,971	\$509,897	\$1,171,783	\$1,122,754	\$1,029,600	\$438,806	\$257,400	\$98,057	\$0	\$4,849,416	\$6,673,279
43	3. Extension of alternative motor vehicle credit for qualified fuel cell motor vehicles (sunset 12/31/17)															
44	4. Extension of credit for alternative fuel vehicle refueling property (sunset 12/31/17)	Business	1	-26%	\$72,072	\$9,806	\$7,354	\$7,354	\$7,354	\$7,354	\$4,903	\$0	\$0	\$0	\$103,941	\$116,198
45	5. Extension of credit for two-wheeled plug-in electric vehicles (sunset 12/31/17)															
46	6. Extension of second generation biofuel producer credit (sunset 12/31/17)	Business	1	-26%	\$16,179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,179	\$16,179
47	7. Extension of biodiesel and renewable diesel incentives extend present-law income tax credits, excise tax credit, and outlay payments (sunset 12/31/17)	Business	1	100%	-\$18,385,714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$18,385,714	-\$18,385,714
48	8. Extension of production credit for Indian coal facilities (sunset 12/31/17)	Business	1	-26%	\$32,359	\$9,806	\$7,354	\$7,354	\$7,354	\$7,354	\$2,451	\$0	\$0	\$0	\$64,227	\$74,033
49	9. Extension of beginning-of-construction date for non-wind renewable power facilities eligible to claim the electricity production credit or investment credit in lieu of the production credit (sunset 12/31/17)	Business	1	100%	-\$695,829	-\$226,286	-\$9,429	-\$113,143	-\$188,571	-\$235,714	-\$282,857	-\$330,000	-\$367,714	-\$198,000	-\$1,233,257	-\$2,647,543
50	10. Extension of credit for construction of energy-efficient new homes (sunset 12/31/17)	Business	1	-26%	\$254,458	\$71,091	\$51,480	\$51,480	\$51,480	\$51,480	\$26,966	\$4,903	\$0	\$0	\$479,990	\$563,338
51	11. Extension and phaseout of the section 48 energy investment tax credit (sunset 12/31/21)	Business	1	-26%	\$213,274	\$335,846	\$519,703	\$554,023	\$580,989	\$372,617	\$178,954	\$142,183	\$112,766	\$93,154	\$2,203,834	\$3,103,509
52	12. Five-year cost recovery for certain energy property (sunset 12/31/21)	Business	1	100%	-\$73,543	-\$141,429	-\$179,143	-\$207,429	-\$198,000	-\$132,000	-\$66,000	-\$28,286	\$9,429	\$28,286	-\$799,543	-\$988,114
53	13. Extension of special depreciation allowance for second generation biofuel plant property (sunset 12/31/17)	Business	1	100%	-\$56,571	\$28,286	\$18,857	\$9,429	\$9,429	\$9,429	\$9,429	\$0	\$0	\$0	\$9,429	\$28,286
54	14. Extension of energy efficient commercial buildings deduction (sunset 12/31/17)	Business	1	100%	-\$446,914	\$18,857	\$18,857	\$9,429	\$9,429	\$9,429	\$9,429	\$9,429	\$9,429	\$9,429	-\$390,343	-\$343,200
55	15. Extension of special rule for sales or dispositions to implement Federal Energy Regulatory Commission ("FERC") or State electric restructuring policy for qualified electric utilities (sunset 12/31/17)	Business	1	100%	-\$848,571	\$226,286	\$226,286	\$226,286	\$226,286	\$226,286	\$226,286	\$75,429	\$0	\$0	\$56,571	\$584,571
56	16. Extension of excise tax credits and outlay payments for alternative fuel, and excise tax credits for alternative fuel mixtures (sunset 12/31/17)	Business	1	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	17. Extension of Oil Spill Liability Trust Fund financing rate (sunset 12/31/18)															
58	D. Modifications of Energy Incentives															
59	1. Modifications of credit for production from advanced nuclear power facilities															
60	Total of Extension of Expiring Provisions															
61	Miscellaneous Provisions															
62	1. Extension of temporary increase in limit on cover over of rum excise tax revenues (from \$10.50 to \$13.25 per proof gallon) to Puerto Rico and the Virgin Islands (sunset 12/31/21) [4][9]	Business	1	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	2. Extend the limitations period with respect to excluding amounts received by wrongfully incarcerated individuals															
64	3. Individuals held harmless on improper levy on retirement plans	individual														
65	4. Modification of user fee requirements for installment agreements	individual														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
4		DOR Assignment		Factor	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018-22	2018-27
66	5. Simplified filing requirements for individuals 65 years of age and older	individual														
67	6. Unify the tax treatment of awards to whistleblowers	individual														
68	7. Clarification of whistleblower awards [4]	individual														
69	8. Excise tax on investment income of private colleges and universities limited to institutions with at least 500 tuition paying students	Business	1	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	9. Exception to private foundation excess business holding tax for independently-operated philanthropic business holdings															
71	10. State beverage alcohol regulation (sunset 12/31/19)															
72	11. Simplification of rules regarding records, statements, and returns (sunset 12/31/19)															
73	12. Modification of rules relating to hardship withdrawals from cash or deferred arrangements	individual														
74	13. Modification of rules governing hardship distributions															
75	15. All Puerto Rico low-income communities treated as qualified opportunity zone	Business	1	100%	-\$599,657	-\$1,367,143	-\$1,348,286	-\$1,386,000	-\$1,282,286	-\$1,244,571	-\$1,244,571	-\$1,320,000	\$6,684,857	\$2,225,143	-\$5,983,371	-\$882,514
76	16. Treatment of citizens or residents of the United States living abroad in support of Armed Forces in combat zone	individual														
77	17. Treatment of foreign persons for returns relating to payments made in settlement of payment card and third party network transactions	individual														
78	18. Repeal the eight percent increase in the amount of any required installment of corporate estimated tax otherwise due in July, August, or September of 2020 for corporations with assets of at least \$1 billion	Business	1	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	19. Enhancement of carbon dioxide sequestration credit.	Business	1	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	Total impacts - Federal Fiscal Year				-\$28,312,077	\$1,281,343	\$2,859,309	\$2,253,994	\$1,949,074	\$1,458,977	\$303,223	-\$547,800	\$7,093,680	\$2,723,726	-\$19,968,357	-\$8,936,551
81	State Fiscal Year Conversion Factor	21.07%														
82				State Fiscal Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2017-18 to 2021-22	2017-18 to 2026-27
83					-\$22,346,722	-\$4,953,991	\$2,526,831	\$2,381,534	\$2,013,321	\$1,562,241	\$546,740	-\$368,489	\$5,483,620	\$3,644,475	-\$20,379,027	-\$9,510,440

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees

Issue: Amends s. 423.02, F.S., to exempt housing authorities from user fees in addition to taxes and special assessments. In addition, it exempts a nonprofit instrumentality created by a housing authority, as authorized from s. 421.08(8), F.S., from taxes, user fees, and special assessments imposed by local governments.

Bill Number(s): CS SB 1328

Entire Bill

Partial Bill: Section 13 only

Sponsor(s): Senator Perry

Month/Year Impact Begins: July 1, 2018

Date of Analysis: March 2, 2018

Section 1: Narrative

a. Current Law: Section 423.02, F.S., exempts housing authorities from payment of all taxes and special assessments imposed by local governments for housing projects, including all property of the authority used for or in connection with the project. In lieu of such taxes and special assessments, a housing authority may voluntarily agree to make payments to the local government for services, improvements, or facilities furnished by the local government for the benefit of the project. However, such payments are not allowed to exceed the estimated cost to the local government for such services, improvements, or facilities.

Pursuant to s. 421.08(8), F.S., public housing authorities have the power to create a for-profit or nonprofit corporation, limited liability company, or other similar business entity to develop, acquire, lease, construct, rehabilitate, manage, or operate multifamily or single family residential projects. The housing authority may hold an ownership interest or participate in the governance of the business entity.

b. Proposed Change: Section 13 of the PCS amends s. 423.02, F.S., to exempt housing authorities from *user fees* in addition to taxes and special assessments. In addition, it exempts a nonprofit instrumentality created by a housing authority, as authorized from s. 421.08(8), F.S., from taxes, user fees, and special assessments imposed by local governments. The housing authorities or their instrumentalities may continue to voluntarily agree to make payments to the local government for services, improvements, or facilities furnished by the local government for the benefit of housing projects. However, such payments are not allowed to exceed the estimated cost to the local government for such services, improvements, or facilities.

The bill does not define the term *user fees*. The Merriam-Webster dictionary defines a user fee as “an excise tax often in the form of a license or supplemental charge levied to fund a public service.” According to the Senate staff analysis, the term could be interpreted broadly to include fees for services such as garbage, electricity, etc., and likely includes storm water fees.

Section 2: Description of Data and Sources

According to the Department of Economic Opportunity’s Special District Accountability Program – [Official List of Special Districts Online](#), there are 91 active housing authorities in Florida.

EDR staff conducted an e-mail survey of Florida’s active housing authorities to get answers to the following questions.

1. What is the total number of housing units currently managed by your housing authority, including those of any “nonprofit instrumentalities as authorized by s. 421.08(8), F.S.”?
2. The proposed bill language would add “user fees” to the list of current housing projects exemptions (i.e., all taxes and special assessments). Had this “user fees” exemption existing during the 2016-17 fiscal year, what is your estimate of the total amount of user fees that properties managed by your housing authority only would have been exempted from paying?
3. To which local governments would these user fees be paid?
4. Has your housing authority created any “nonprofit instrumentalities as authorized by s. 421.08(8), F.S.”?
5. The proposed bill language would also exempt any authority’s “nonprofit instrumentalities as authorized by s. 421.08(8), F.S.,” from “all taxes, user fees, and special assessments of the state or any city, town, county, or political subdivision of the state ...”. Had this “all taxes, user fees, and special assessments” exemption existing during the 2016-17 fiscal year, what is your estimate of the total amount of taxes, user fees, and special assessments that properties managed by any nonprofit instrumentalities would have been exempted from paying?
6. To which local governments would these taxes, user fees, and special assessments be paid?

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees

Issue: Amends s. 423.02, F.S., to exempt housing authorities from user fees in addition to taxes and special assessments. In addition, it exempts a nonprofit instrumentality created by a housing authority, as authorized from s. 421.08(8), F.S., from taxes, user fees, and special assessments imposed by local governments.

Bill Number(s): CS SB 1328

Section 3: Methodology (Include Assumptions and Attach Details)

See accompanying spreadsheet.

Section 4: Proposed Fiscal Impact (Millions \$)

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(\$9.2)	(\$9.2)	(\$5.2)	(\$5.2)	(\$1.2)	(\$1.2)
2019-20	(\$9.3)	(\$9.3)	(\$5.3)	(\$5.3)	(\$1.2)	(\$1.2)
2020-21	(\$9.4)	(\$9.4)	(\$5.3)	(\$5.3)	(\$1.3)	(\$1.3)
2021-22	(\$9.5)	(\$9.5)	(\$5.4)	(\$5.4)	(\$1.3)	(\$1.3)
2022-23	(\$9.6)	(\$9.6)	(\$5.5)	(\$5.5)	(\$1.3)	(\$1.3)

List of Affected Trust Funds: Local funds only.

Section 5: Consensus Estimate (Adopted: 03/02/2018): The Conference adopted a modified middle impact that was based on additional survey results provided to the Conference by Corey Mathews, Executive Director of the Florida Association of Housing & Redevelopment Officials. The original methodology for the middle estimate was applied to the additional survey results and adopted.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	0.0	0.0	(2.7)	(2.7)	(2.7)	(2.7)
2019-20	0.0	0.0	0.0	0.0	(2.7)	(2.7)	(2.7)	(2.7)
2020-21	0.0	0.0	0.0	0.0	(2.7)	(2.7)	(2.7)	(2.7)
2021-22	0.0	0.0	0.0	0.0	(2.8)	(2.8)	(2.8)	(2.8)
2022-23	0.0	0.0	0.0	0.0	(2.8)	(2.8)	(2.8)	(2.8)

	A	B	C	D	E	F	G
1	Fiscal Impact Analysis of CS SB 1328 - Section 13 Addressing Housing Projects Exemptions						
2							
3	I. Responses to EDR's Survey of Florida's Housing Authorities as Identified in the Special District Accountability Program's Official List of Special Districts						
4	Name	District Governance Status	# of Managed Housing Units	Estimate of HA Exempted Fees	Any Nonprofit Instrumentalities	Estimate of NP Exempted Fees	Local Gov't(s) That Would Lose Revenue if Fees Are Exempted
5	Alachua County Housing Authority	Dependent					
6	Apalachicola Housing Authority	Dependent					
7	Arcadia Housing Authority	Dependent					
8	Area Housing Commission	Independent					
9	Area Housing Commission of Clewiston, LaBelle, and Hendry County	Independent					
10	Avon Park Housing Authority	Dependent					
11	Bartow Housing Authority	Dependent					
12	Belle Glade Housing Authority	Dependent					
13	Boca Raton Housing Authority	Dependent					
14	Bradenton Housing Authority	Dependent					
15	Brevard County Housing Authority / Melbourne Housing Authority	Independent / Dependent	567	Makes a PILOT	Yes	\$ -	Cities of Melbourne and Palm Bay; Brevard County
16	Brooksville Housing Authority	Dependent					
17	Broward County Housing Authority	Independent	1,296	\$92,000	Yes	\$ 134,000	Cities of Deerfield Beach, Fort Lauderdale, Hollywood, and Pompano Beach; Broward County
18	Chipley Housing Authority	Dependent					
19	Clearwater Housing Authority	Dependent					
20	Cocoa Housing Authority	Dependent					
21	Collier County Housing Authority	Independent					
22	Columbia County Housing Authority	Independent					
23	Crestview Housing Authority	Dependent					
24	Dania Beach Housing Authority	Dependent					
25	Daytona Beach Housing Authority	Dependent					
26	Deerfield Beach Housing Authority	Dependent					
27	DeFuniak Springs Housing Authority	Dependent					
28	DeLand Housing Authority	Dependent	884	\$ 3,600	Yes	\$ 3,600	City of DeLand
29	Delray Beach Housing Authority	Dependent	675	\$ -	Yes	\$ 344,900	City of Delray Beach, Palm Beach County
30	Dunedin Housing Authority	Dependent					
31	Eustis Housing Authority	Dependent					
32	Fernandina Beach Housing Authority	Dependent	57	N/A	No	N/A	N/A
33	Flagler County Housing Authority	Independent					
34	Fort Lauderdale Housing Authority	Dependent					
35	Fort Myers Housing Authority	Dependent					
36	Fort Pierce Housing Authority	Dependent					
37	Fort Walton Beach Housing Authority	Dependent					
38	Gainesville Housing Authority	Dependent					
39	Gretna Housing Authority	Dependent					
40	Hardee County Housing Authority	Independent					
41	Hernando County Housing Authority	Independent	508	\$ 4,500	Yes	\$ -	Hernando County
42	Hialeah Housing Authority	Dependent					
43	Highlands County Housing Authority	Independent					
44	Hollywood Housing Authority	Dependent					
45	Holmes County Housing Authority	Independent					
46	Homestead Housing Authority	Dependent					
47	Indian River County Housing Authority	Independent					
48	Jacksonville Housing Authority	Independent					
49	Key West Housing Authority	Dependent					
50	Lake Wales Housing Authority	Dependent					
51	Lakeland Housing Authority	Dependent	667	\$ 487,223	Yes	\$ 54,136	City of Lakeland, Polk County
52	Lauderhill Housing Authority	Dependent					
53	Lee County Housing Authority	Independent					

	A	B	C	D	E	F	G
1	Fiscal Impact Analysis of CS SB 1328 - Section 13 Addressing Housing Projects Exemptions						
2							
54	Live Oak Housing Authority	Dependent					
55	Macclenny Housing Authority	Dependent					
56	Manatee County Housing Authority	Independent					
57	Marianna Housing Authority	Dependent					
58	Melbourne Housing Authority	Dependent					
59	Miami Beach Housing Authority	Independent					
60	Milton Housing Authority	Dependent					
61	Monroe County Housing Authority	Independent					
62	Mulberry Housing Authority	Dependent					
63	New Smyrna Beach Housing Authority	Dependent	138	\$ -	Yes	\$ -	City of New Smyrna Beach, Volusia County
64	Niceville Housing Authority	Dependent					
65	North Central Florida Regional Housing Authority	Independent					
66	North Lauderdale Housing Authority	Dependent					
67	Northwest Florida Regional Housing Authority	Independent	370	N/A	No	N/A	N/A
68	Ocala Housing Authority	Dependent					
69	Orlando Housing Authority (also manages the Sanford Housing Authority)	Dependent	1,607	Makes a PILOT	Did not indicate	Did not indicate	City of Orlando, Orange County
70	Ormond Beach Housing Authority	Dependent	41	N/A	Yes	\$ 9,724	City of Ormond Beach
71	Pahokee Housing Authority	Dependent					
72	Palatka Housing Authority	Dependent					
73	Palm Beach County Housing Authority	Independent					
74	Panama City Housing Authority	Dependent					
75	Pasco County Housing Authority	Independent					
76	Pinellas County Housing Authority	Independent					
77	Plant City Housing Authority	Dependent					
78	Pompano Beach Housing Authority	Dependent					
79	Punta Gorda Housing Authority	Dependent	325	\$ 55,633	Yes	\$ -	Charlotte County
80	Riviera Beach Housing Authority	Dependent					
81	Sarasota Housing Authority	Dependent					
82	Seminole County Housing Authority	Independent					
83	Springfield Housing Authority	Dependent					
84	St. Petersburg Housing Authority	Dependent					
85	Stuart Housing Authority	Dependent					
86	Tallahassee Housing Authority	Dependent					
87	Tampa Housing Authority	Dependent					
88	Tarpon Springs Housing Authority	Dependent					
89	Titusville Housing Authority	Dependent					
90	Union County Housing Authority	Independent					
91	Venice Housing Authority	Dependent					
92	West Palm Beach Housing Authority	Dependent					
93	Winter Haven Housing Authority	Dependent					
94	Winter Park Housing Authority	Dependent					
95	TOTALS		7,135	\$ 642,956		\$ 546,360	
96							
97							
98	II. Calculation of Exempted 2016-17 Fees (Low, Middle, High) - Based on Survey Responses						
99							
100	Total # of Housing Authorities	90					
101	# of Housing Authorities Responding to Survey	28					
102							
103	Estimate	Low	Middle	High			
104	2016-17	\$ 1,237,316	\$ 2,607,202	\$ 3,977,087			
105							
106	Low Estimate: Sum of Survey Totals (Columns D & F)						
107	Middle Estimate: Average of Low and High Estimates						
108	High Estimate: Calculated Statewide Total Assuming Same Proportionality of Survey Respondents						
109							
110							
111	III. Calculation of a Fee Growth Rate Using Historical AFR Revenue Collections for Select Charges for Services Revenue Accounts (343.100, 343.200, 343.300, 343.400, 343.500, 343.600)						
112							

	A	B	C	D	E	F	G
1	Fiscal Impact Analysis of CS SB 1328 - Section 13 Addressing Housing Projects Exemptions						
2							
113	FY	County	Municipal	Total			
114	2009-10	\$ 3,466,925,312	\$ 7,943,300,580	\$ 11,410,225,892			
115	2010-11	\$ 3,564,206,581	\$ 8,148,148,390	\$ 11,712,354,971			
116	2011-12	\$ 3,561,460,146	\$ 7,958,855,832	\$ 11,520,315,978			
117	2012-13	\$ 3,621,038,692	\$ 7,952,198,461	\$ 11,573,237,153			
118	2013-14	\$ 3,689,327,963	\$ 8,318,924,983	\$ 12,008,252,946			
119	2014-15	\$ 3,813,255,761	\$ 8,364,602,480	\$ 12,177,858,241			
120	CAGR: 2009-10 to 2014-15			1.3%			
121							
122							
123	IV. Estimate of Exempted FY 2016-17 Fees Projected into the Forecast Period Using Fee Growth Rate						
124							
125	FY	Low	Middle	High			
126	2016-17	\$ 1,237,316	\$ 2,607,202	\$ 3,977,087			
127	2017-18	\$ 1,253,534	\$ 2,641,374	\$ 4,029,215			
128	2018-19	\$ 1,269,964	\$ 2,675,995	\$ 4,082,026			
129	2019-20	\$ 1,286,609	\$ 2,711,069	\$ 4,135,529			
130	2020-21	\$ 1,303,473	\$ 2,746,603	\$ 4,189,734			
131	2021-22	\$ 1,320,557	\$ 2,782,603	\$ 4,244,649			
132	2022-23	\$ 1,337,866	\$ 2,819,075	\$ 4,300,284			
133							
134							
135	V. Proposed Fiscal Impact (Millions \$)						
136							
137		Low	Middle	High			
138	State FY	Cash	Recurring	Cash	Recurring	Cash	Recurring
139	2018-19	(\$1.3)	(\$1.3)	(\$2.7)	(\$2.7)	(\$4.1)	(\$4.1)
140	2019-20	(\$1.3)	(\$1.3)	(\$2.7)	(\$2.7)	(\$4.1)	(\$4.1)
141	2020-21	(\$1.3)	(\$1.3)	(\$2.7)	(\$2.7)	(\$4.2)	(\$4.2)
142	2021-22	(\$1.3)	(\$1.3)	(\$2.8)	(\$2.8)	(\$4.2)	(\$4.2)
143	2022-23	(\$1.3)	(\$1.3)	(\$2.8)	(\$2.8)	(\$4.3)	(\$4.3)

Fiscal Impact Analysis of CS SB 1328 - Section 13 Addressing Housig Projects Exemptions

Agency Name	# of Managed Housing Units	Estimate of HA Exempted Fees	Any Nonprofit Instrumentalities	Estimate of NP Exempted Fees	Local Gov't(s) That Would Lose Revenue if Fees Are Exempted
Alachua County Housing Authority	521				
Arcadia Housing Authority	154				
Area Housing Commission	603				
Avon Park Housing Authority	281				
Belle Glade Housing Authority	714				
Boca Raton Housing Authority	188				
Bradenton Housing Authority	123				
Brooksville Housing Authority	126				
Broward County Housing Authority	1,296	\$92,000	Yes	\$134,000	Cities of Deerfield Beach, Ft. Lauderdale, Hollywood, and
Chipley Housing Authority	88				
Clearwater Housing Authority	238				
Collier County Housing Authority	276				
Columbia County Housing Authority	80				
Crestview Housing Authority	273				
Dania Beach Housing Authority	40				
Daytona Beach Housing Authority	956				
Deerfield Beach Housing Authority	252	\$0	Yes	\$0	N/A
DeFuniak Springs Housing Authority	50				
DeLand Housing Authority	884	\$3,600	Yes	\$3,600	City of DeLand
Delray Beach Housing Authority	675	\$0	Yes	\$344,900	Cities of Delray Beach and Palm Beach
Dunedin Housing Authority	0	\$0	No	\$0	N/A
Eustis Housing Authority	116				
Flagler County Housing Authority	132				
Fort Pierce Housing Authority	827				
Fort Walton Beach Housing Authority	124				
Gainesville Housing Authority	789				
Gretna Housing Authority	0	\$0	No	\$0	N/A
Hardee County Housing Authority	0	\$0	No	\$0	N/A
HA of the City of Green Cove Springs	0	\$0	No	\$0	N/A
Hendry County Housing Authority	0	\$0	No	\$0	N/A
Hernando County Housing Authority	508	\$4,500	Yes	\$0	Herenando County
Hialeah Housing Authority	1,964				
Highlands County Housing Authority	0	\$0	No	\$0	N/A
Hollywood Housing Authority	160				
Holmes County Housing Authority	0	\$0	No	\$0	N/A
Homestead Housing Authority	0	\$0	No	\$0	N/A
Housing Authority of Bartow	82				
Housing Authority of Brevard County	567	\$0	Yes	\$0	N/A
Housing Authority of Pompano Beach	302				
Housing Authority of the City of Cocoa	327	\$19,000	Yes	\$29,000	
Housing Authority of the City of Fernandina Beach	57	\$0	No	\$0	N/A
Housing Authority of the City of Fort Lauderdale	195				
Housing Authority of the City of Fort Myers	185				
Housing Authority of the City of Live Oak	104				
Housing Authority of the City of Miami Beach	721	\$0	Yes	\$0	N/A
Housing Authority of the City of New Smyrna Beach	138	\$0	Yes	\$0	N/A

Housing Authority of the City of Stuart	73				
Housing Authority of the City of Titusville	255				
Indian River County Housing Authority	200				
Jacksonville Housing Authority	3,227	\$0	Yes	\$0	N/A
Key West Housing Authority	910				
Lake Wales Housing Authority	140				
Lakeland Housing Authority	663	\$487,223	Yes	\$54,136	City of Lakeland and Polk County
Lauderhill Housing Authority	0	\$0	No	\$0	N/A
Lee County Housing Authority	142				
Macclenny Housing Authority	80				
Manatee County Housing Authority	140				
Marianna Housing Authority	80				
Melbourne Housing Authority	151				
Milton / Santa Rosa Housing	39				
Monroe County Housing Authority	203				
Mulberry Housing Authority	26				
Niceville Housing Authority	111				
North Central Florida Regional Housing Authority	154				
North Lauderdale Housing Authority	0	\$0	No	\$0	N/A
Northwest Florida Regional Housing Authority	370	\$0	No	\$0	N/A
Ocala Housing Authority	226				
Orlando/Sanford Housing Authority	1,607	\$0	Yes	\$0	N/A
Ormond Beach Housing Authority	41	\$0	Yes	\$9,724	City of Ormond Beach
Pahokee Housing Authority	475				
Palatka Housing Authority	445				
Palm Beach County Housing Authority	866				
Panama City Housing Authority	450				
Pasco County Housing Authority	536				
Pinellas County Housing Authority	1,572	\$0	Yes	\$0	N/A
Punta Gorda Housing Authority	325	\$55,633	Yes	\$0	Charlotte County
Riviera Beach Housing Authority	4				
Sarasota Housing Authority	475				
Seminole County Housing Authority	30	\$0	Yes	\$0	N/A
Springfield Housing Authority	40				
St. Petersburg Housing Authority	192				
Tallahassee Housing Authority	635				
Tampa Housing Authority	3,688				
Tarpon Springs Housing Authority	273				
The Housing Authority of the City of Apalachicola	54				
Union County Housing Authority	122				
Venice Housing Authority	50				
West Palm Beach Housing Authority	776				
Winter Haven Housing Authority	247				
Winter Park Housing Authority	707				
TOTALS	35,916	\$661,956		\$575,360	

Total # of Housing Authorities 90
of Housing Authorities with Data 28

Estimate	Low	Middle	High
2016-2017	\$1,237,316		\$3,977,087