

REVENUE ESTIMATING CONFERENCE

Tax: Highway Safety Fees

Issue: Autocycles

Bill Number(s): HB 215

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Payne

Month/Year Impact Begins: 07/01/2018

Date of Analysis: 10/27/2017

Section 1: Narrative

- a. **Current Law:** Current Florida Statutes do not define autocycles, which are three wheeled vehicles with two front wheels and one back wheel equipped with a roll cage or roll hoop, a seat belt for each occupant, antilock brakes, a steering wheel, and seating which does not require the operator to straddle or sit astride it. These vehicles are currently registered as motorcycles. Operators of these vehicles are required to obtain the motorcycle endorsement per s. 322.03, F.S. and pass the additional motorcycle skills and knowledge tests per s. 322.12, F.S.
- b. **Proposed Change:** S. 316.003, F.S. is revised to define the term autocycle and include autocycles under the definition of motorcycle. S. 316.614, F.S. is revised to include autocycles in seat belt use requirements. S. 320.01 is revised to include autocycle under the definition of motorcycle for registration purposes. S. 322.03, F.S. is revised to exempt the operator of an autocycle from having to purchase the \$7 motorcycle endorsement for his or her driver license. S. 322.12, F.S. is revised to exempt the operator of an autocycle from the additional knowledge and skills tests, for which there is a fee (\$5 for knowledge, \$10 for skills) for each subsequent examination after the first. Ss. 403.415, 212.05, 316.303, 320.08, and 655.960, F.S. are revised to conform to previous changes made in the bill.

Section 2: Description of Data and Sources

07/28/2017 Highway Safety REC

Email and Phone correspondence with HSMV staff

Section 3: Methodology (Include Assumptions and Attach Details)

The current forecast of \$7 motorcycle endorsements was obtained from the 07/28/2017 Highway Safety REC. According to HSMV staff, in FY 2016-17 there were 589 original autocycle registrations and 988 renewals. Assuming that each original registration equals a new motorcycle endorsement transaction and that the market share of these vehicles remains stable, the annual negative impact to endorsements would be \$4,123 (negative insignificant). There is no reduction to the subsequent knowledge and skills tests because the department currently does not collect those fees.

Section 4: Proposed Fiscal Impact

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

List of affected Trust Funds:

Highway Safety Operating Trust Fund

Section 5: Consensus Estimate (Adopted: 10/27/2017): The Conference adopted the middle estimate.

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

REVENUE ESTIMATING CONFERENCE

Tax: Highway Safety Fees

Issue: Veterans' ID Cards

Bill Number(s): HB 107 and SB 328

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Representative Combee and Senator Baxley

Month/Year Impact Begins: 01/01/2019

Date of Analysis: 10/27/2017

Section 1: Narrative

- a. Current Law:** Florida Statutes provide a variety of initial application and licensure fee waivers for veterans who provide a copy of their DD Form 214 issued by the United States Department of Defense. These fee waivers include the initial application and licensure fees for surveyors and mappers per s. 472.015, F.S.; private investigator per ss. 493.6105, 493.6107, and 493.6202, F.S.; security officers per s. 493.6302, F.S.; recovery agents per s. 493.6402, F.S.; health studios per s. 501.015, F.S.; commercial telephone sellers per s. 501.605, F.S.; telemarketing salespersons per s. 501.607, F.S.; movers or moving brokers per s. 507.03, F.S.; liquefied petroleum gas pipeline system operators, liquefied petroleum gas dealers or installers per s. 527.02, F.S.; pawnbrokers per s. 539.001, F.S.; motor vehicle repair shops per s. 559.904, F.S.; sellers of travel per s. 559.928, F.S.; and insurance agents, adjusters, customer representatives, managing general agents, or reinsurance intermediaries per s. 626.171, F.S.
- b. Proposed Change:** S. 322.0511, F.S. is created to require the department of Highway Safety and Motor Vehicles to create a veteran identification card for the purpose of obtaining the initial application and licensure fee waivers listed above. The department shall issue the card by mail to a veteran who has been honorably discharged and provides a copy of his or her DD Form 214 as issued by the United States Department of Defense, unexpired driver license or ID card, and payment of \$10 fee to be deposited into the Highway Safety Operating Trust Fund. This new identification card is not to be used in lieu of the identification cards issued by the department per s. 322.051, F.S. or the disability benefits card issued per s. 295.17, F.S. This section expires 08/31/23. Ss. 472.015, 493.6105, 493.6107, 493.6202, 493.6302, 493.6402, 501.015, 501.605, 501.607, 507.03, 527.02, 539.001, 559.904, 559.928, and 626.171, F.S. are revised to conform to the new identification card established earlier in the bill.

Section 2: Description of Data and Sources

07/10/2017 Demographic Estimating Conference

2016 American Community Survey

Email and telephone contact with HSMV staff

Staff Analysis for CS/SB 444 prepared by the Committee on Transportation on 03/23/2017

Section 3: Methodology (Include Assumptions and Attach Details)

The number of veterans in Florida for calendar year 2016 was obtained from the 2016 American Community Survey and grown by the population growth rates from the 07/10/2017 Demographic Estimating Conference. The high, middle, and low estimates employ varying rates of participation for the veteran population acquiring the new ID card, for which there is a \$10 impact to state trust funds for each card issued. In addition, there is a potential impact to local trust funds. When the local tax collector performs a service under chapter 322, a \$6.25 additional charge is applied per s. 322.135, F.S. The potential local impact is the number of ID cards issued times \$6.25. The difference between cash and recurring in the first year is due to the January 1, 2019 effective date and half month lag between collection and distribution.

Note that s. 322.0511, F.S. would be repealed 08/31/2023. The forecast below is unaffected because that date is outside the forecast horizon. It is also assumed that repealing the section only prevents the issuance of new cards. If one were to assume that all previously issued cards were to expire 08/31/2023, the participation in the program would be reduced in the later years of the forecast.

REVENUE ESTIMATING CONFERENCE

Tax: Highway Safety Fees

Issue: Veterans' ID Cards

Bill Number(s): HB 107 and SB 328

Section 4: Proposed Fiscal Impact

TRUST	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.3	0.6	0.1	0.3	insignificant	0.1
2019-20	0.7	0.7	0.3	0.3	0.1	0.1
2020-21	0.7	0.7	0.3	0.3	0.2	0.2
2021-22	0.7	0.7	0.3	0.3	0.2	0.2
2022-23	0.7	0.7	0.3	0.3	0.2	0.2

LOCAL	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.2	0.4	0.1	0.2	insignificant	0.1
2019-20	0.4	0.4	0.2	0.2	0.1	0.1
2020-21	0.4	0.4	0.2	0.2	0.1	0.1
2021-22	0.4	0.4	0.2	0.2	0.1	0.1
2022-23	0.4	0.4	0.2	0.2	0.1	0.1

List of affected Trust Funds:

Highway Safety Operating Trust Fund

Local Trust Funds

Section 5: Consensus Estimate (Adopted: 10/27/2017): The Conference adopted the low cash impact for the first two fiscal years, modified to hold net veteran population flat. The cash impact for the last three fiscal years of the forecast window and the recurring impact for all years are positive insignificant.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	Insignificant	Insignificant	0.1	Insignificant	Insignificant	Insignificant	0.1	Insignificant
2019-20	Insignificant	Insignificant	0.1	Insignificant	0.1	Insignificant	0.2	Insignificant
2020-21	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant
2021-22	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant
2022-23	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant

HB 107/SB 328 Veteran ID Cards	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Veterans Population per ACS (2016 CY)	1,429,330	1,429,330	1,429,330	1,429,330	1,429,330	1,429,330	1,429,330
Population Growth Rates (7/10/2017 DEC)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Number of ID Cards Issued							
High (4.4% participation)			62,891	62,891	62,891	62,891	62,891
Middle (2% participation)			28,587	28,587	28,587	28,587	28,587
Low (1% participation)			14,293	14,293	14,293	14,293	14,293
Total Impact							
High (4.4% participation)			\$ 1,021,971	\$ 1,021,971	\$ 1,021,971	\$ 1,021,971	\$ 1,021,971
Middle (2% participation)			\$ 464,532	\$ 464,532	\$ 464,532	\$ 464,532	\$ 464,532
Low (1% participation)			\$ 232,266	\$ 232,266	\$ 232,266	\$ 232,266	\$ 232,266
Trust Impact							
High (4.4% participation)			\$ 628,905	\$ 628,905	\$ 628,905	\$ 628,905	\$ 628,905
Middle (2% participation)			\$ 285,866	\$ 285,866	\$ 285,866	\$ 285,866	\$ 285,866
Low (1% participation)			\$ 142,933	\$ 142,933	\$ 142,933	\$ 142,933	\$ 142,933
Potential Local Impact							
High (4.4% participation)			\$ 393,066	\$ 393,066	\$ 393,066	\$ 393,066	\$ 393,066
Middle (2% participation)			\$ 178,666	\$ 178,666	\$ 178,666	\$ 178,666	\$ 178,666
Low (1% participation)			\$ 89,333	\$ 89,333	\$ 89,333	\$ 89,333	\$ 89,333

Cash 5.5 months \$ 106,455 Total
\$ 65,511 Trust
\$ 40,944 Local

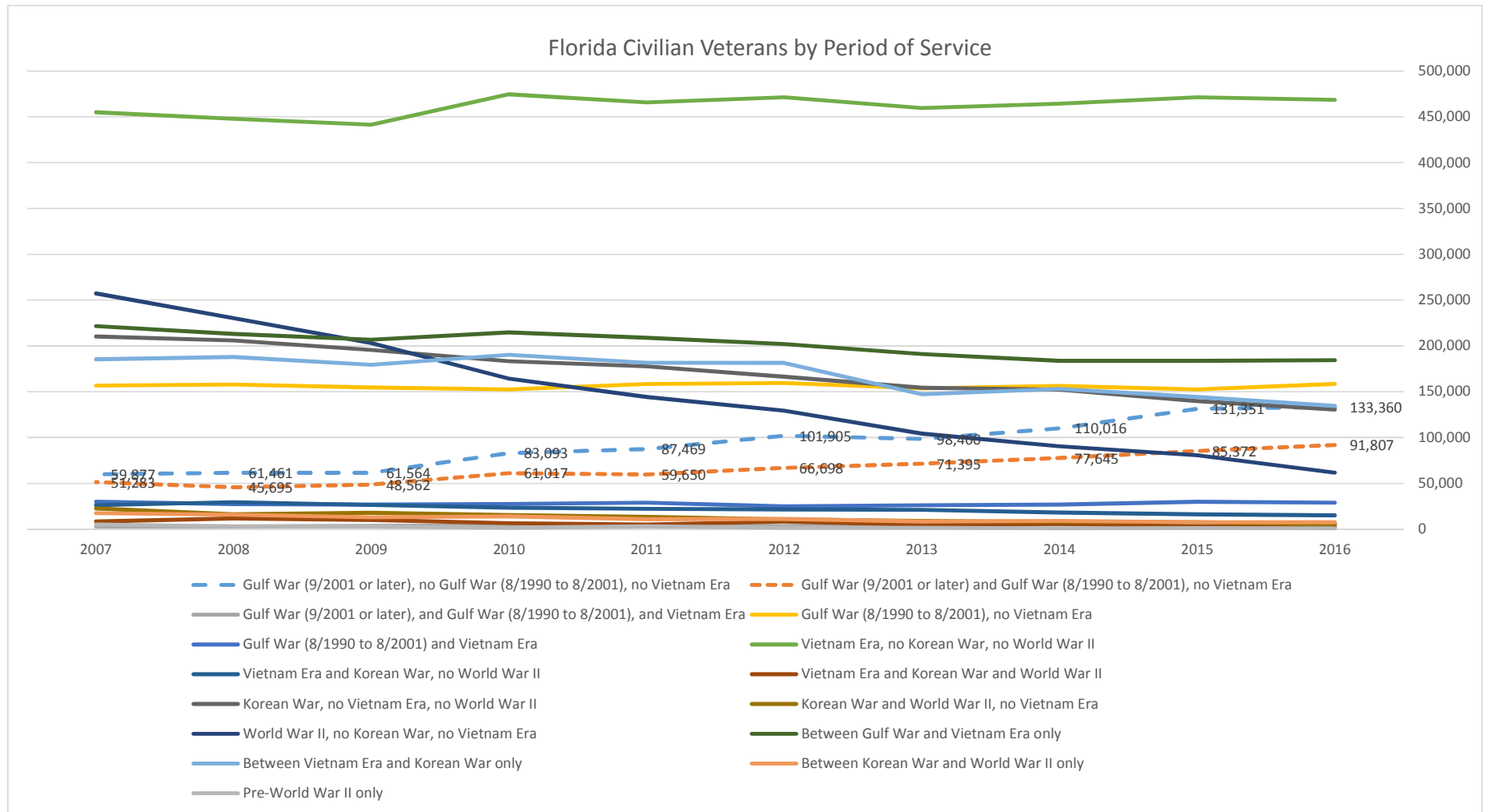
	2018-19 cash	2019-20 cash
Local	0.0	0.1
Trust	0.1	0.1
GR Service Charge	0	0

B21002 PERIOD OF MILITARY SERVICE FOR CIVILIAN VETERANS 18 YEARS AND OVER

Universe: Civilian veterans 18 years and over

Florida -- American Community Survey

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007					2006	2005		
	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate					Estimate	MOE	Estimate	MOE
Total:	1,429,330	1,460,919	1,461,722	1,455,002	1,559,672	1,571,482	1,616,185	1,591,864	1,655,847	1,709,427	Total:		1,747,213	+/-18,295	1,717,801	+/-15,306		
Gulf War (9/2001 or later), no Gulf War (8/1990 to 8/2001), no Vietnam Era	133,360	131,351	110,016	98,460	101,905	87,469	83,093	61,564	61,461	59,877	Gulf War, no Vietnam Era		277,521	+/-10,187	234,251	+/-8,110		
Gulf War (9/2001 or later) and Gulf War (8/1990 to 8/2001), no Vietnam Era	91,807	85,372	77,645	71,395	66,698	59,650	61,017	48,562	45,695	51,283	Gulf War and Vietnam Era		35,919	+/-2,972	38,239	+/-3,634		
Gulf War (9/2001 or later), and Gulf War (8/1990 to 8/2001), and Vietnam Era	5,547	6,527	5,226	4,581	3,271	4,050	3,988	3,803	2,855	2,898								
Gulf War (8/1990 to 8/2001), no Vietnam Era	158,584	152,602	156,156	153,693	159,489	158,346	152,537	154,685	157,747	156,598								
Gulf War (8/1990 to 8/2001) and Vietnam Era	28,971	29,835	26,908	26,103	24,843	28,925	27,459	26,767	27,336	29,803								
Vietnam Era, no Korean War, no World War II	468,521	471,280	464,438	459,577	471,396	465,896	474,621	441,366	447,714	454,959	Vietnam Era, no Korean War, no World War II		458,922	+/-8,565	446,530	+/-9,943		
Vietnam Era and Korean War, no World War II	15,082	16,227	18,134	20,991	21,436	22,311	23,399	26,376	29,492	26,085	Vietnam Era and Korean War, no World War II		32,240	+/-2,233	26,877	+/-2,456		
Vietnam Era and Korean War and World War II	2,874	2,903	5,900	4,569	8,105	5,062	6,552	10,027	11,684	8,460	Vietnam Era and Korean War and World War II		10,033	+/-1,478	11,051	+/-1,631		
Korean War, no Vietnam Era, no World War II	130,599	139,836	152,242	154,363	166,351	177,782	183,174	195,576	206,006	210,262	Korean War, no Vietnam Era, no World War II		207,708	+/-5,723	221,148	+/-5,936		
Korean War and World War II, no Vietnam Era	4,974	7,757	7,833	8,957	10,771	13,486	15,611	17,893	16,188	22,561	Korean War and World War II, no Vietnam Era		21,666	+/-1,974	25,422	+/-2,197		
World War II, no Korean War, no Vietnam Era	61,667	80,694	90,458	104,205	129,111	144,185	164,300	203,104	230,074	257,264	World War II, no Korean War, no Vietnam Era		280,924	+/-6,486	281,119	+/-5,604		
Between Gulf War and Vietnam Era only	184,476	183,670	183,656	191,108	201,950	208,914	214,667	206,866	213,023	221,523	Between Gulf War and Vietnam Era only		211,822	+/-7,986	214,774	+/-7,912		
Between Vietnam Era and Korean War only	134,492	144,152	153,036	147,224	181,418	181,560	190,251	179,295	187,883	185,255	Between Vietnam Era and Korean War only		186,070	+/-5,949	195,177	+/-6,256		
Between Korean War and World War II only	7,458	7,600	9,079	8,336	11,217	10,840	13,898	12,966	15,644	17,432	Between Korean War and World War II only		19,436	+/-2,347	17,099	+/-1,982		
Pre-World War II only	918	1,113	995	1,440	1,711	3,006	1,618	3,014	3,045	5,167	Pre-World War II only		4,952	+/-1,023	6,114	+/-1,061		



REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: 0.8% rate reduction for Commercial Rent

Bill Number(s): SB 60

☒ **Entire Bill**

☐ **Partial Bill:** Section 21

Sponsor(s): Sen. Hukill

Month/Year Impact Begins: February 2019

Date of Analysis: 10/27/2017

Section 1: Narrative

- a. Current Law:** Section 212.031 Provides for a tax levied in an amount equal to 5.8% of and on the total rent or license fee charged for the exercise of the taxable privilege of engaging in the business of renting, leasing, letting, or granting a license for the use of any real property unless the property is one of 13 specifically identified types of property.
- b. Proposed Change:** Reduces the tax levied on the taxable privilege of engaging in the business of renting, leasing, letting, or granting a license for the use of any real property from 5.8% to 5% effective January 1, 2019

Section 2: Description of Data and Sources

DOR Sales Tape for 2013, 2014, 2015 and 2016 Calendar Years

DR-15 Line 3.C. (Taxable Commercial Rent) or 4.C. (Tax on Commercial Rent).

DR-15EZ line 3 (Total Taxable Sales) and line 4 (Total Tax Collected)

Instructions for DR-15EZ read in part: "If you only report tax collected for the lease or rental of commercial property, you may file a DR-15EZ return."

Business Investment Growth Rates from August 2017 General Revenue Estimating Conference

Nonresidential Property Growth Rates from August 2017 Ad Valorem Assessment Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)

For 2013, 2014, 2015, and 2016, those dealers who either were identified as Kind Code 82 – Lease or Rental of Real Property or as having positive amounts inform DR15 line 3.C. (Taxable Commercial Rent) or 4.C. (Tax on Commercial Rent). Those dealers that indicated Kind Code 82 were further broken into 5 groups:

KindCode 82 - Form DR15 With line 4C > 0

KindCode 82 - Form DR15 with line 4C = 0 multiplied by 50% as directed by REC

Kindcode 82 - Form DR15EZ

Kind Code 82 - No form ID with line 4C > 0

Kind Code 82 - No form ID with line 4C = 0

For 2014 and 2015 the data file contained form information for all sales tax dealers. As a result, the data was broken into three groups:

KindCode 82 - Form DR15 With line 4C > 0

KindCode 82 - Form DR15 with line 4C = 0 multiplied by 50% as directed by REC

Kindcode 82 - Form DR15EZ

Additionally, the amount of taxable commercial rent reported on Form DR-15 line 3c for all sales tax dealers not in kind code 82 was identified for 2013, 2014, 2015 and 2016.

For those dealers that were Kind Code 82 and filed using form DR-15, taxable sales amounts for commercial rent were used to calculate the state 6% sales tax on commercial rent where the dealer had reported some amount on line 3.C. For those dealers in Kindcode 82 that either filed form DR-15EZ or filed DR-15 but did not report any tax on line 4.C., line 3 (Taxable Sales/Purchases) or line 3.A. (Taxable Sales) multiplied by the state 6% rate to calculate the state 6% sales tax collected on commercial rent.

For those dealers that were not in Kindcode 82 the amount reported on line 3.C. was multiplied by the state 6% rate to calculate the sales tax on commercial rent. **Note – the rate of 6% was used in this part of the analysis as the historic data was all taxed at 6%**

For the high estimate, nonresidential real property growth rates from the August 2017 Ad Valorem Assessments Estimating Conference were used to grow the 2016 values into the forecast period. For the middle estimate, the business investment growth

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: 0.8% rate reduction for Commercial Rent

Bill Number(s): SB 60

rate for the August 2017 General Revenue Estimating Conference were used. For the low estimate, the observed growth rate from 2013 to 2014 and 2015 to 2016 of 3.89% was used for all years in the forecast period.

Calendar year amounts were converted to fiscal year amounts. The amount of tax that would have been generated were the tax rate 5.8% was calculated and converted to a fiscal year basis. The difference between the revenues generated at the 5.8% rate and those generated at the proposed 5% rate was calculated to determine the impact. As the effective date is January 1, 2019, the 2018-19 impact is assumed to be 5/12 of the annualized 2018-19 amount.

For the high methodology, the data from the DOR 2015 Sales file was not adjusted. For the middle and low estimates, the amounts from the DOR sales file were adjusted.

The reason for the adjustment is that in the processing of the returns, certain amounts reported on the return are recast in an effort to better characterize the data. For dealers in kind code 82 – Lease or Rental of Commercial Real Property that file the DR-15, if they file amounts only on one line and that line is not the commercial rent line, the department recast that return to show the tax remitted as being on the commercial rent line. This is referred to as “As Computed” data. Data that is in the form that was filed by the taxpayer is referred to as “As Filed” data. In order to evaluate the impact of this processing issue, a file consisting of both “As Filed” data and “As Computed” data was created on a monthly basis for Calendar year 2015. This file was analyzed to identify those entities that had reported taxable sales on a single line other than the commercial rent line “as filed” and that had reported sales on the commercial rent line “As Computed”.

Once those amounts that had been recast were identified, they were further examined. In order to evaluate these recast amounts, the department was directed to conduct an analysis of those entities that have a primary kind code of 82 but that have additional kind codes. A data set of those entities with multiple kind codes where 82 was the primary Kindcode was generated. This dataset was merged with the dataset of monthly remittances that was used to identify the recast data. Of 57,102 entities with primary Kindcode 82 that filed on the DR-15, 3233 entities had multiple kindcodes. The match identified that of the 3233 entities with multiple kindcodes, 823 had their return recast as discussed above. The analysis requested was to identify those entities with multiple kindcodes and then compare them to entities with the same multiple kindcodes but who had not had their data recast. For those that had not been recast, the percent that commercial rent represented on the return was calculated. This percent was then applied to those entities that had multiple kindcodes and had been recast to create an amount that is assumed to be commercial rent.

For the middle and low estimates, the entire recast amount was initially assumed not to be commercial rent. The amounts for those recast entities that did not have multiple Kindcode was added to the impact total absent the recast entities’ amounts. Finally, the amount that resulted from the analysis of those entities with multiple kindcodes and the percentage from like entities that had not been recast was added to the impact total.

As discussed above, this adjustment was determined using 2015 Calendar year data. For this analysis, the analysis was not replicated to adjust data from the 2016 sales tape. Instead, the 2016 commercial rent amount was reduced for the middle and low estimates to reflect the same percentage adjustment for the middle and low estimate as was made using the 2015 data in the analysis performed last session.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(\$104.4 M)	(\$250.5 M)	(\$104.0 M)	(\$249.6 M)	(\$99.0 M)	(\$237.5 M)
2019-20	(\$261.5 M)	(\$261.5 M)	(\$260.6 M)	(\$260.6 M)	(\$246.7 M)	(\$246.7 M)
2020-21	(\$272.2 M)	(\$272.2 M)	(\$271.2 M)	(\$271.2 M)	(\$256.3 M)	(\$256.3 M)
2021-22	(\$282.9 M)	(\$282.9 M)	(\$281.9 M)	(\$281.9 M)	(\$266.2 M)	(\$266.2 M)
2022-23	(\$293.7 M)	(\$293.7 M)	(\$292.7 M)	(\$292.7 M)	(\$276.5 M)	(\$276.5 M)

List of affected Trust Funds: Sales and Use Tax Group

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: 0.8% rate reduction for Commercial Rent

Bill Number(s): SB 60

Section 5: Consensus Estimate (Adopted: 10/27/2017): The Conference adopted the middle estimate but adjusted the impact to grow by the adopted Business Investment Growth Rate from the August 2017 General Revenue Conference.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(91.0)	(218.2)	(Insignificant)	(Insignificant)	(3.0)	(7.3)	(8.7)	(20.9)
2019-20	(227.5)	(227.5)	(Insignificant)	(Insignificant)	(7.6)	(7.6)	(21.8)	(21.8)
2020-21	(236.3)	(236.3)	(Insignificant)	(Insignificant)	(7.9)	(7.9)	(22.7)	(22.7)
2021-22	(244.6)	(244.6)	(Insignificant)	(Insignificant)	(8.1)	(8.1)	(23.5)	(23.5)
2022-23	(252.7)	(252.7)	(Insignificant)	(Insignificant)	(8.4)	(8.4)	(24.2)	(24.2)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	(11.7)	(28.2)	(102.7)	(246.4)
2019-20	0.0	0.0	(29.4)	(29.4)	(256.9)	(256.9)
2020-21	0.0	0.0	(30.6)	(30.6)	(266.9)	(266.9)
2021-22	0.0	0.0	(31.6)	(31.6)	(276.2)	(276.2)
2022-23	0.0	0.0	(32.6)	(32.6)	(285.3)	(285.3)

	A	B	C	D	E	F	G	H	
1	Calendar Year 2016	Sales/Services Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Taxable Sales Reported on line 3C- Commercial Rentals	Sales Tax at 6% rate applied to Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Sales Tax at 6% rate applied to line 3C- Commercial Rentals	Number of Accounts			
2	KindCode 82 - Form DR15 With line 4C > 0	\$811,758,617	\$15,791,526,687		\$947,491,601	50,842			
3	KindCode 82 - Form DR15 with line 4C = 0	\$287,479,340		\$17,248,760		7,574			
4	Kindcode 82 - Form DR15EZ	\$9,369,223,863		\$562,153,432		81,915			
5	Kind Code 82 - No form ID with line 4C > 0	\$0	\$0	\$0	\$0	0			
6	Kind Code 82 - No form ID with line 4C = 0	\$0	\$0	\$0	\$0	0			
7	Dealers with Commercial rental tax not in kindcode 82	\$28,862,679,930	\$1,788,829,843		\$107,329,791	8,940			
8									
9	Statewide 2015			\$579,402,192	\$1,054,821,392	149,271			
10									
11									
12	Calendar Year 2015	Sales/Services Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Taxable Sales Reported on line 3C- Commercial Rentals	Sales Tax at 6% rate applied to Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Sales Tax at 6% rate applied to line 3C- Commercial Rentals	Number of Accounts			
13	KindCode 82 - Form DR15 With line 4C > 0	\$608,264,217	\$14,816,872,568		\$889,012,354	48,689			
14	KindCode 82 - Form DR15 with line 4C = 0	\$276,925,549		\$16,615,533		8,078			
15	Kindcode 82 - Form DR15EZ	\$9,703,296,086		\$582,197,765		87,625			
16	Kind Code 82 - No form ID with line 4C > 0	\$0	\$0	\$0	\$0	0			
17	Kind Code 82 - No form ID with line 4C = 0	\$0	\$0	\$0	\$0	0			
18	Dealers with Commercial rental tax not in kindcode 82	\$25,033,351,388	\$1,424,118,566		\$85,447,114	8,606			
19									
20	Statewide 2015			\$598,813,298	\$974,459,468	152,998			
21									
22									

	A	B	C	D	E	F	G	H
23	Calendar Year 2014	Sales/Services Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Taxable Sales Reported on line 3C- Commercial Rentals	Sales Tax at 6% rate applied to Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Sales Tax at 6% rate applied to line 3C- Commercial Rentals	Number of Accounts		
24	KindCode 82 - Form DR15 With line 4C > 0	\$537,440,074	\$13,075,756,344		\$784,545,381	42,923		
25	KindCode 82 - Form DR15 with line 4C = 0	\$369,105,345		\$22,146,321		6,158		
26	Kindcode 82 - Form DR15EZ	\$9,969,543,929		\$598,172,636		90,846		
27	Kind Code 82 - No form ID with line 4C > 0	\$0	\$0	0	\$0	0		
28	Kind Code 82 - No form ID with line 4C = 0	\$0		\$0		0		
29	Dealers with Commercial rental tax not in kindcode 82	\$23,876,968,994	\$1,147,816,198		\$68,868,972	7,699		
30								
31	Statewide 2014			\$620,318,956	\$853,414,352	147,626		
32								
33								
34	Calendar Year 2013	Sales/Services Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Taxable Sales Reported on line 3C- Commercial Rentals	Sales Tax at 6% rate applied to Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Sales Tax at 6% rate applied to line 3C- Commercial Rentals	Number of Accounts		
35	KindCode 82 - Form DR15 With line 4C > 0	\$668,576,684	\$9,187,064,349		\$551,223,861	31,248		
36	KindCode 82 - Form DR15 with line 4C = 0	\$411,980,060		\$24,718,804		2,954		
37	Kindcode 82 - Form DR15EZ	\$10,219,270,436		\$613,156,226		90,719		
38	Kind Code 82 - No form ID with line 4C > 0	\$120,898,245	\$2,626,883,968		\$157,613,038	10,001		
39	Kind Code 82 - No form ID with line 4C = 0	\$84,173,669		\$5,050,420		2,435		
40	Dealers with Commercial rental tax not in kindcode 82	\$20,940,595,250	\$1,166,438,863		\$69,986,332	7,699		
41								
42	Statewide 2013			\$642,925,450	\$778,823,231	145,056		
43								
44								
45	Analysis of Recast Commercial Rent (Low Estimate)		Taxable Amounts					
46			Totals	Amounts to add back				
47	Total Recast Commercial Rent (DR-15 filers only)- 2015		\$4,684,175,711					
48	Total Recast that are only kindcode 82			\$4,481,054,382				
49	Total recast that have multiple kindcodes		\$203,121,329					
50	portion of C41 that is assumed commercial rent by like analysis			\$111,631,023				
51	Total amount (taxable Commercial rent) to add back			\$4,592,685,405				
52	tax amount to add back			\$275,561,124				
53								
54								

	A	B	C	D	E	F	G	H
55	High EstimateMiddle EstimateLow Estimate							
56			Sales Tax With Cell D3 reduced by half @ Commercial Property Growth Rate	Sales Tax With Cell D3 reduced by half @ Commercial Property Growth Rate - adjusted for recast commercial rent	Sales Tax With Cell D3 reduced by half @ Low Growth Rate - adjusted for recast commercial rent	Business Investment Growth Rate (GR-REC 8/17)	NonResidential Property Growth Rate - December 23, 2015 Ad Valorem Assessments Estimating Conference	Low Growth Rates
57	Total Estimated State Sales Tax - Commercial Rent	2013	\$1,408,103,037					
58		2014	\$1,462,660,149					3.87%
59		2015	\$1,564,965,000	\$1,559,475,581				6.99%
60		2016	\$1,625,599,204	\$1,619,897,099	\$1,619,897,099			3.87%
61		2017	\$1,741,504,427	\$1,697,652,160	\$1,682,587,117	4.80	7.13	3.87%
62		2018	\$1,836,416,418	\$1,768,953,551	\$1,747,703,238	4.20	5.45	3.87%
63		2019	\$1,921,626,140	\$1,846,787,507	\$1,815,339,354	4.40	4.64	3.87%
64		2020	\$2,001,565,788	\$1,922,505,795	\$1,885,592,987	4.10	4.16	3.87%
65		2021	\$2,081,828,576	\$1,993,638,509	\$1,958,565,435	3.70	4.01	3.87%
66		2022	\$2,161,770,793	\$2,059,428,580	\$2,034,361,918	3.30	3.84	3.87%
67		2023	\$2,244,134,260	\$2,127,389,723	\$2,113,091,724	3.30	3.81	3.87%
68								
69								
70	Calendar Year		High Estimate	Middle Estimate	Low Estimate			
71	Estimated Sales tax at new rates - (5.8%)	2017	\$1,683,454,279	\$1,641,063,755	\$1,626,500,880			
72		2018	\$1,775,202,538	\$1,709,988,432	\$1,689,446,464			
73		2019	\$1,857,571,935	\$1,785,227,923	\$1,754,828,042			
74		2020	\$1,934,846,928	\$1,858,422,268	\$1,822,739,887			
75		2021	\$2,012,434,290	\$1,927,183,892	\$1,893,279,921			
76		2022	\$2,089,711,766	\$1,990,780,961	\$1,966,549,854			
77		2023	\$2,169,329,785	\$2,056,476,732	\$2,042,655,333			
78								
79								
80		Sales Tax @ 5.8%	High Estimate	Middle Estimate	Low Estimate			
81	Calendar Year to Fiscal Year conversion - 5.8%	2017-18	\$1,729,328,409	\$1,675,526,093	\$1,657,973,672			
82		2018-19	\$1,816,387,237	\$1,747,608,178	\$1,722,137,253			
83		2019-20	\$1,896,209,432	\$1,821,825,096	\$1,788,783,964			
84		2020-21	\$1,973,640,609	\$1,892,803,080	\$1,858,009,904			
85		2021-22	\$2,051,073,028	\$1,958,982,426	\$1,929,914,887			
86		2022-23	\$2,129,520,776	\$2,023,628,846	\$2,004,602,593			

	A	B	C	D	E	F	G	H
87	Estimated Revenues at 5% - State Fiscal Year	Sales Tax @ 5%	High Estimate	Middle Estimate	Low Estimate	Adopted		
88		2018-19	\$1,565,851,066	\$1,506,558,774	\$1,484,601,080			
89		2019-20	\$1,634,663,303	\$1,570,538,876	\$1,542,055,142			
90		2020-21	\$1,701,414,318	\$1,631,726,793	\$1,601,732,676			
91		2021-22	\$1,768,166,404	\$1,688,777,954	\$1,663,719,730			
92		2022-23	\$1,835,793,772	\$1,744,507,626	\$1,728,105,684			
93								
94			High Estimate	Middle Estimate	Low Estimate			
95			Sales Tax With Cell D3 reduced by half @ Commercial Property Growth Rate	Sales Tax With Cell D3 reduced by half @ Commercial Property Growth Rate - adjusted for recast commercial rent	Sales Tax With Cell D3 reduced by half @ Low Growth Rate - adjusted for recast commercial rent			
96		2018-19 Cash	-\$104,390,071	-\$100,437,252	-\$98,973,405			
97		2018-19	-\$250,536,171	-\$241,049,404	-\$237,536,173			
98		2019-20	-\$261,546,129	-\$251,286,220	-\$246,728,823			
99		2020-21	-\$272,226,291	-\$261,076,287	-\$256,277,228			
100		2021-22	-\$282,906,625	-\$270,204,473	-\$266,195,157			
101		2022-23	-\$293,727,004	-\$279,121,220	-\$276,496,909			
102								
103								
104	North American Industrial Classification Code- 2016 Sales File	Description	Frequency		Percent			
105	531120	Lessors of Nonresidential Buildings (except Miniwareh	137,031		96.6			
106	531190	Lessors of Other Real Estate Property	2,756		1.9			
107	531210	Offices of Real estate Agents and Brokers	407		.3			
108	531312	Nonresidential Property Managers	721		.5			
109	531320	Offices of Real Estate Appraisers	6		.0			
110	531390	Other Activities Related to Real Estate	559		.4			
111	561431	Private Mail Centers	98		.1			
112	561920	Convention and Trade Show Organizers	81		.1			
113	711310	Promoters of Performing arts, Sports, and Similar Eve	93		.1			
114	812220	Cemeteries and Crematoriums	5		.0			
115	813990	Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)	63		.0			
116	Total		141,820		100.0			