

## REVENUE ESTIMATING CONFERENCE

**Tax:** Ad Valorem

**Issue:** Hospital Community Benefit Repeal

**Bill Number(s):** [SB 58](#)

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** Senator Rodriguez

**Month/Year Impact Begins:** upon becoming law

**Date of Analysis:** January 29, 2021

### Section 1: Narrative

#### a. Current Law:

193.019 Hospitals; community benefit reporting. —

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

(a) “Applicant” means the owner of property for which an exemption is being sought under ss. 196.196 and 196.197 for hospital property.

(b) “County net community benefit expense” is that portion of the net community benefit expense reported by an applicant on its most recently filed Internal Revenue Service Form 990, Schedule H:

1. Attributable to those services and activities provided or performed in a county; and

2. Attributed to the county from another county. An applicant may attribute up to 100 percent of its net community benefit expense to any county or counties in this state. The county net community benefit expense of a county must be reduced by any net community benefit expense that is attributed to another county.

(c) “Department” means the Department of Revenue.

(d) “Hospital” has the same meaning as in s. 196.012(8).

(2) By January 15 of each year, a county property appraiser shall calculate and submit to the department the tax reduction resulting from the property exemption for the prior year granted pursuant to ss. 196.196 and 196.197 for each property owned by an applicant.

(3) By January 15 of each year, an applicant shall submit to the department:

(a) A copy of the applicant’s most recently filed Internal Revenue Service Form 990, Schedule H.

(b) A schedule displaying:

1. The county net community benefit expense attributed to each county in this state in which properties are located pursuant to subparagraph (1)(b)1.;

2. The county net community benefit expense attributed to each county in this state in which properties are located pursuant to subparagraph (1)(b)2.;

3. The portion of net community benefit expense reported by the applicant on its most recently filed Internal Revenue Service Form 990, Schedule H, attributable to those services and activities provided or performed outside of this state; and

4. The sum of amounts provided under subparagraphs 1., 2., and 3., which must equal the total net community benefit expense reported by the applicant on its most recently filed Internal Revenue Service Form 990, Schedule H.

(c) A statement signed by the applicant’s chief executive officer and an independent certified public accountant that, upon each person’s reasonable knowledge and belief, the statement of the Florida total of the county net community benefit expense is true and correct.

(4) The department must determine whether the county net community benefit expense attributed to an applicant’s property located in a county equals or exceeds the tax reductions resulting from the exemptions described in subsection (2) for that county.

(5) In any second consecutive year the department determines that an applicant’s county net community benefit expense does not equal or exceed the tax reductions resulting from the exemptions described in subsection (2), the department shall notify the respective property appraiser by March 15 to limit the exemption under ss. 196.196 and 196.197 for the current year in the property appraiser’s county by multiplying it by the ratio of the net community benefit expense to the tax reductions resulting from the exemptions described in subsection (2).

(6) The department shall publish the data collected pursuant to this section for each applicant from a county property appraiser, including the net community benefit expense reported in the Internal Revenue Service Form 990, Schedule H.

(7) The department may adopt rules to administer this section, including the adoption of necessary forms.

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**Bill Number(s):** [SB 58](#)

**Proposed Change:**

1. Section 193.019, Florida Statutes, is repealed.
2. This act shall take effect upon becoming a law.

**Section 2: Description of Data and Sources**

HB 7097 section 2 analysis.  
 HB 919 impact analysis

**Section 3: Methodology (Include Assumptions and Attach Details)**

HB 919 was proposed language discussed in session of 2020 in which created F.S 193.019 within HB 7097. HB 919 was adopted as a positive indeterminant in 2020 in which case repealing the statute would reverse that causing a negative indeterminant impact.

**Section 4: Proposed Fiscal Impact**

Year	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	\$	\$	\$ 0	\$ (**)	\$ -	\$ -
2022-23	\$	\$	\$ (**)	\$ (**)	\$ -	\$ -
2023-24	\$	\$	\$ (**)	\$ (**)	\$ -	\$ -
2024-25	\$	\$	\$ (**)	\$ (**)	\$ -	\$ -
2025-26	\$	\$	\$ (**)	\$ (**)	\$ -	\$ -

**List of affected Trust Funds:**

Ad Valorem

**Section 5: Consensus Estimate (Adopted: 01/29/2021): The Conference adopted the proposed estimate.**

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
2022-23	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2023-24	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2024-25	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2025-26	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)

## REVENUE ESTIMATING CONFERENCE

**Tax:** Ad Valorem

**Issue:** School Taxes/Elderly Long Term Residents

**Bill Number(s):** [HJR 85/SJR 156](#)

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** Sen. Diaz

**Month/Year Impact Begins:** January 1, 2023

**Date of Analysis:** January 20, 2021

### Section 1: Narrative

#### a. Current Law:

Article VII, section 4 of the Florida Constitution states (in part) that the assessment value of a homestead shall change on January 1 of each year “but those changes in assessments shall not exceed the lower of the following:

“a. Three percent (3%) of the assessment for the prior year.

“b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.”

#### b. Proposed Change:

This joint resolution would add subsection (k) to section 4. It reads “(k) The legislature may, by general law, and subject to conditions specified therein, for school district levy purposes, prohibit increases in the assessed value of property qualifying for a homestead exemption under section 6 of this Article if the legal or equitable title to the property is held by a person who:

“(1) Has attained age sixty-five; and

“(2) Has held legal or equitable title to the property and maintained permanent residence thereon for at least twenty-five years.”

Article XII is amended to include “Assessment limitation for school district levy purposes for certain persons who have attained age sixty-five.—This section and the amendment to Section 4 of Article VII authorizing the legislature, for school district levy purposes, to prohibit increases in the assessed value of homestead property, if the legal or equitable title to the property is held by a person who has attained age sixty-five and if that person has held legal or equitable title to the property and maintained permanent residence thereon for at least twenty-five years, shall take effect January 1, 2023.”

The ballot measure to amend the constitution will state “HOMESTEAD ASSESSMENT LIMITATION FOR SCHOOL DISTRICT LEVY PURPOSES FOR CERTAIN PERSONS AGE 65 OR OLDER.—Authorizes the Legislature, by general law, to prohibit increases in the assessed value of homestead property, for school district levy purposes, if the legal or equitable title to the property is held by a person who is 65 years of age or older and if that person has held such title and maintained permanent residence on the property for at least 25 years. This amendment takes effect January 1, 2023.”

### Section 2: Description of Data and Sources

2008-2018 Real Property Assessment Rolls

Tenure by Age of Householder by Year Householder Moved into Unit, U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates

Ad Valorem Assessments Revenue Estimating Conference, December 2020

### Section 3: Methodology (Include Assumptions and Attach Details)

The estimate’s methodology is identical to the analysis for HB85/SB158, though this proposed fiscal impact is indeterminate as the joint resolution must be approved by voters and legislation implemented.

The final assessment rolls for each year between 2008 and 2018 were used to create a single merged dataset containing only parcels that had some value classified as homestead for the past 11 years. The 2.7 million parcels in this dataset include parcels whose ownership changed, so parcels with reported sales had to be excluded. Current (post-2008) assessment rolls include up to two sales that have occurred since the January 1 prior to the roll year. The 2008 rolls contained the two most recent sales, regardless of sale year. Flags were created to flag sales over \$100 for 2008-2018. The sale year for the most recent sale over \$100 on the 2008 roll was calculated. Any parcels that were sold for more than \$100 in or after 1998 were removed, leaving 1,122,600 homesteads. The base cohort consisted of this group of parcels. (Any sales on or after January 1, 1998, would mean the homeowner could not have maintained residence for at least 25 years when the amendment takes effect on January 1, 2023.)

The 2018 assessed value for the homestead portions of these parcels had to be projected throughout the next two years before the law goes into effect, including annual decay and assessment value growth. The conference previously adopted a decay rate of 4.0%. The estimated assessed value of the eligible cohort is the prior year’s value increased by the assessment cap

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Ad Valorem

**Issue:** School Taxes/Elderly Long Term Residents

**Bill Number(s):** [HJR 85/SJR 156](#)

rate and decreased by the decay rate. Starting in 2023, a second assessed value projection with no assessment limitation increase was calculated.

After 2024, a cohort growth rate is also folded in. The cohort growth rate is the annual percent change in the number of homesteads that haven't sold for at least 25 years. The estimated cohort growth between 2021 and 2022, for example, is the percent change between homesteads whose most recent sale was 1998 or earlier (1,209,460) and the number of homesteads whose most recent sale was 1999 or earlier (1,306,945), which is 7.46%. This growth rate was calculated for each year throughout the forecast period. The projections for 2024-2026 include both cohort decay and growth. The assessed value impact is the difference between the estimated values under current law and without assessed value increases beginning in 2023.

The annual assessed value impacts include anyone who has maintained a homestead for at least 25 years, not just those over 65. Using data from the 2018 5-year American Community Survey, non-seniors were excluded by retaining only 67% of the assessed value change calculated as described above. Of owner-occupied Floridian households whose householder was, in 2018, 35 years or older and moved into their residence before 1999, 61.4% of householders were over 65. After an 60% reduction in the number of householders that moved into their residence from 1990-1999 (to remove those that moved in from 1994-1999, leaving only those who maintained their residence for at least 25 years as of 2018), an estimated 67% of householders were over 65, owned their residence, and moved in at least 25 years ago.

The high, middle, and low estimates are differentiated by the percent of assessed value that flows through to taxable value (that is, the percent of the assessed value that will not be exempted). The high assumes that the taxable value impact includes 85% of the assessed value impact. The middle estimate is 80%, and the low estimate is 70%. The 2020 effective statewide millage rate for school purposes is then applied to the 2023-2026 taxable value impacts to calculate the fiscal year impact. The 2027 fiscal year impact is used for the recurring estimate.

As the joint resolution is dependent on the ballot outcome and implementing legislation, the proposed fiscal impact is indeterminate.

**Section 4: Proposed Fiscal Impact**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22		(0/**)		(0/**)		(0/**)
2022-23	(0/**)	(0/**)	(0/**)	(0/**)	(0/**)	(0/**)
2023-24	(0/**)	(0/**)	(0/**)	(0/**)	(0/**)	(0/**)
2024-25	(0/**)	(0/**)	(0/**)	(0/**)	(0/**)	(0/**)
2025-26	(0/**)	(0/**)	(0/**)	(0/**)	(0/**)	(0/**)

**List of affected Trust Funds:** Ad Valorem

**Section 5: Consensus Estimate (Adopted: 01/29/2020):** The Conference adopted a zero impact since this is a joint resolution proposing an amendment to be submitted to the voters which is not self-executing.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2023-24	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2024-25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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**Issue:** School Taxes/Elderly Long Term Residents

**Bill Number(s):** [HB 87/SB 158](#)

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** Sen. Diaz

**Month/Year Impact Begins:** January 1, 2023

**Date of Analysis:** January 20, 2021

### Section 1: Narrative

#### a. Current Law:

Article VII, section 4 of the Florida Constitution states (in part) that the assessment value of a homestead shall change on January 1 of each year “but those changes in assessments shall not exceed the lower of the following:

“a. Three percent (3%) of the assessment for the prior year.

“b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.”

#### b. Proposed Change:

This bill creates s. 193.626, F.S., to read: “193.626 Homestead assessment limitation for school district levy purposes for certain persons age 65 years or older.—

“(1) For purposes of school district levies, the assessed value of real estate used as a homestead by a person age 65 years of age or older who has legal or equitable title to such real estate and has held legal or equitable title to such real estate and maintained permanent residence thereon for at least 25 years may not exceed the assessed value as of the January 1 immediately following the date on which the property owner becomes eligible for the limitation on homestead assessment provided by this section.

“(2) Those persons entitled to and receiving the homestead exemption under s. 196.031 may apply for and receive the assessment limitation provided under this section.

“(3) If title is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of the assessment limitation provided under this section.

“(4) If a property appraiser determines that, for any year within the immediately previous 10 years, a person who was not entitled to the assessment limitation under this section was granted such limitation, the property appraiser shall serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, which property must be identified in the notice of tax lien. Any property that is owned by the taxpayer and that is situated in this state is subject to the taxes limited by the improper assessment limitation, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. However, if such assessment limitation is improperly granted as a result of a clerical error or omission by the property appraiser, the person who improperly received the limitation may not be assessed the penalty and interest. Before any such lien is filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such a lien is subject to the procedures and provisions set forth in s. 196.161(3).

“(5) This section first applies to the 2023 property tax roll.”

Section 2 states “Section 2. This act shall take effect on the effective date of the amendment to the State Constitution proposed by HJR 85 or a joint resolution having substantially the same specific intent and purpose, if such amendment to the State Constitution is approved at the general election held in November 2022 or at an earlier special election specifically authorized by law for that purpose.”

### Section 2: Description of Data and Sources

2008-2018 Real Property Assessment Rolls

Tenure by Age of Householder by Year Householder Moved into Unit, U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates

Ad Valorem Assessments Revenue Estimating Conference, December 2020

### Section 3: Methodology (Include Assumptions and Attach Details)

The estimate’s methodology is identical to the analysis for HJR 85, though that proposed fiscal impact is indeterminate and this bill’s proposed impact is negative.

The final assessment rolls for each year between 2008 and 2018 were used to create a single merged dataset containing only parcels that had some value classified as homestead for the past 11 years. The 2.7 million parcels in this dataset include

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parcels whose ownership changed, so parcels with reported sales had to be excluded. Current (post-2008) assessment rolls include up to two sales that have occurred since the January 1 prior to the roll year. The 2008 rolls contained the two most recent sales, regardless of sale year. Flags were created to flag sales over \$100 for 2008-2018. The sale year for the most recent sale over \$100 on the 2008 roll was calculated. Any parcels that were sold for more than \$100 in or after 1998 were removed, leaving 1,122,600 homesteads. The base cohort consisted of this group of parcels. (Any sales on or after January 1, 1998, would mean the homeowner could not have maintained residence for at least 25 years when the amendment takes effect on January 1, 2023.)

The 2018 assessed value for the homestead portions of these parcels had to be projected throughout the next two years before the law goes into effect, including annual decay and assessment value growth. The conference previously adopted a decay rate of 4.0%. The estimated assessed value of the eligible cohort is the prior year’s value increased by the assessment cap rate and decreased by the decay rate. Starting in 2023, a second assessed value projection with no assessment limitation increase was calculated.

After 2024, a cohort growth rate is also folded in. The cohort growth rate is the annual percent change in the number of homesteads that haven’t sold for at least 25 years. The estimated cohort growth between 2021 and 2022, for example, is the percent change between homesteads whose most recent sale was 1998 or earlier (1,209,460) and the number of homesteads whose most recent sale was 1999 or earlier (1,306,945), which is 7.46%. This growth rate was calculated for each year throughout the forecast period. The projections for 2024-2026 include both cohort decay and growth. The assessed value impact is the difference between the estimated values under current law and without assessed value increases beginning in 2023.

The annual assessed value impacts include anyone who has maintained a homestead for at least 25 years, not just those over 65. Using data from the 2018 5-year American Community Survey, non-seniors were excluded by reducing the impact by 70%. Of owner-occupied Floridian households whose householder was, in 2018, 35 years or older and moved into their residence before 1999, 61.4% of householders were over 65. After an 60% reduction in the number of householders that moved into their residence from 1990-1999 (to remove those that moved in from 1994-1999, leaving only those who maintained their residence for at least 25 years as of 2018), an estimated 67% of householders were over 65, owned their residence, and moved in at least 25 years ago.

The high, middle, and low estimates are differentiated by the percent of assessed value that flows through to taxable value (that is, the percent of the assessed value that will not be exempted). The high assumes that the taxable value impact includes 85% of the assessed value impact. The middle estimate is 80%, and the low estimate is 70%. The 2020 effective statewide millage rate for school purposes is then applied to the 2023-2026 taxable value impacts to calculate the fiscal year impact. The 2027 fiscal year impact is used for the recurring estimate.

**Section 4: Proposed Fiscal Impact**

Year	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22		\$ (61.9 M)		\$ (58.2 M)		\$ (51.0 M)
2022-23	\$	\$ (61.9 M)	\$	\$ (58.2 M)	\$	\$ (51.0 M)
2023-24	\$ (11.8 M)	\$ (61.9 M)	\$ (11.1 M)	\$ (58.2 M)	\$ (9.7 M)	\$ (51.0 M)
2024-25	\$ (22.4 M)	\$ (61.9 M)	\$ (21.1 M)	\$ (58.2 M)	\$ (18.5 M)	\$ (51.0 M)
2025-26	\$ (34.3 M)	\$ (61.9 M)	\$ (32.3 M)	\$ (58.2 M)	\$ (28.2 M)	\$ (51.0 M)

**List of affected Trust Funds:** Ad Valorem

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Ad Valorem

**Issue:** School Taxes/Elderly Long Term Residents

**Bill Number(s):** [HB 87/SB 158](#)

**Section 5: Consensus Estimate (Adopted: 01/29/2020):** The impact of the implementing bill to the constitutional amendment is zero/negative indeterminate due to the requirement for a statewide referendum. If the constitutional amendment does not pass, the impact is zero.

**If approved, the Conference adopted the following impact:**

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	0.0	0.0	0.0	(54.6)	0.0	(54.6)
2022-23	0.0	0.0	0.0	(54.6)	0.0	(54.6)
2023-24	0.0	0.0	(10.4)	(54.6)	(10.4)	(54.6)
2024-25	0.0	0.0	(19.8)	(54.6)	(19.8)	(54.6)
2025-26	0.0	0.0	(30.2)	(54.6)	(30.2)	(54.6)

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	0.0	0.0	0.0	0.0	0.0	0/(**)	0.0	0/(**)
2022-23	0.0	0.0	0.0	0.0	0.0	0/(**)	0.0	0/(**)
2023-24	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2024-25	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2025-26	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)

	A	B	C	D	E	F
1	<b>Cohort Decay Rate</b>					
2						
3	<b>Historic Homestead Sales</b>					
4		Group	Count	% Sold in 2018		
5		All HX w/ no Sales from 1993-2017	867,189	2.30%		
6		Sold HX in 2018 (for first time in at least 25 years)*	19,938			
7	* Sales in 2018 recorded on October rolls have been adjusted upwards by 1/6, assuming 2 months of sales are unrecorded.					
8						
9	<b>Typical Homestead Sale Rate</b>					
10		2016	4.26%			
11		2017	4.32%			
12		Average	4.29%			
13						
14	<b>Homestead Sale Rate - First Sale in at least 25 Years</b>					
15		Sold in 2018 (for first time in at least 25 years)	<b>2.30%</b>			
16		Decay rate adopted For 3/22/2019 Analysis	<b>4.00%</b>			
17		Average of Decay Rates (not used)	3.29%			
18						
19	<b>Cohort Growth Rate</b>					
20						
21		Last Recorded Sale Year	Roll Year Eligible	Parcel Count	Total Parcels	Percent Added That Year
22		1994 or before		913,551		
23		1995	2021	62,377	975,928	6.39%
24		1996	2022	70,993	1,046,921	6.78%
25		1997	2023	75,679	1,122,600	6.74%
26		1998	2024	86,860	1,209,460	7.18%
27		1999	2025	97,485	1,306,945	7.46%
28		2000	2026	103,445	1,410,390	7.33%
29		2001	2027	111,865	1,522,255	7.35%
30		2002	2028	122,492	1,644,747	7.45%
31		2003	2029	137,793	1,782,540	7.73%
32		2004	2030	143,007	1,925,547	7.43%
33		2005	2031	134,224	2,059,771	6.52%
34	These numbers taken from Kate's filtered spreadsheet called "Pre-2008 Sale Year Aggregates"					



	A	B	C	D	E	F	G
1	<b>Census Data</b>						
2							
3	<b>Owner Occupied Households by Age Group of Householder</b>						
4							
5		Households					
6		Age Group of Householder	15 to 34 years	35 to 64 Years	65 or older		
7		Move In Year					
8		- Moved in 2015 or later	273,655	929,634	439,048		
9		- Moved in 2010 to 2014	69,948	513,854	317,318		
10		- Moved in 2000 to 2009	27,538	760,752	577,569		
11		- Moved in 1990 to 1999	7,782	372,295	396,496		
12		- Moved in 1989 or earlier	1,912	136,693	413,025		
13	Source: U.S. Census Bureau, 2018 5-Year American Community Survey, Table ACS_18_5YR_B25128						
14							
15	<b>Age Limit Calculation</b>						
16							
17		Florida	Householder Age Group				
18		Move In Year	35 to 64	65 years and over	Total		
19		- Moved in 1990 to 1999	372,295	396,496	768,791		
20		- Moved in 1989 or earlier	136,693	413,025	549,718		
21		Moved in 1999 or earlier	508,988	809,521	1,318,509		
22		Percent of Total	38.60%	61.40%			
23							
24		Reduction to remove move-ins from 1994-1999	60%				
25							
26			Householder Age Group				
27		Move In Year	35 to 64	65 years and over	All Ages Total		
28		- Moved in 1990 to 1991	148,918	158,598	307,516		
29		- Moved in 1989 or earlier	136,693	413,025	549,718		
30		Moved in 1995 or earlier	285,611	571,623	857,234		
31		Percent of Total	33.32%	66.68%			

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>Impact Calculations</b>											
2												
3	<b>Cohort Estimate</b>											
4												
5	- Parcels had some value classified as homestead on every final roll from 2008 to 2018.											
6	- Any sales over \$100 were flagged. The last flagged sale (on the 2008 roll) was before January 1, 1996. There were no flagged sales after that.											
7	- There is an assumed decay in the cohort until 2021 and both decay and new parcels joining the cohort after 2021.											
8												
9	New to Cohort						6.78%	6.74%	7.18%	7.46%	7.33%	7.35%
10	Decay		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
11	Homestead Cap		1.90%	2.30%	1.23%	2.55%	2.49%	2.06%	2.12%	2.21%	2.21%	2.21%
12	Roll Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
13	PARCELS:	975,928	1,046,921	1,122,600								
19	JV_HMSTD	218,726,520,765										
20	AV_HMSTD	129,838,334,664	132,305,263,023	135,348,284,072	137,013,067,966	140,506,901,199	144,005,523,039	146,972,036,814	150,087,843,994	153,404,785,347	156,795,031,103	
21												
22	<b>Projected AV (including cohort decay and growth)</b>											
23												
24	Roll Year		2019	2020	2021	2022	2023	2024	2025	2026	2027	
25	AV Homestead, Capped under current law		127,013,052,502	124,736,978,601	121,220,393,700	127,431,581,091	133,832,844,373	140,543,322,771	148,059,078,638	155,933,341,568	164,248,020,109	
26	AV Homestead, Cap frozen at 0 beginning in 2023		127,013,052,502	124,736,978,601	121,220,393,700	127,431,581,091	130,581,368,302	134,360,979,101	138,607,643,232	142,822,862,845	147,185,661,251	
27	AV Impact		0	0	0	0	-3,251,476,071	-6,182,343,670	-9,451,435,406	-13,110,478,723	-17,062,358,859	
28												
29	<b>Reduction for Age Limitation</b>											
30												
31	Reduction for Age Limitation		67%									
32												
33	Roll Year		2019	2020	2021	2022	2023	2024	2025	2026	2027	
34	AV Impact, Homeowner 65+		0	0	0	0	-2,168,158,215	-4,122,527,407	-6,302,432,149	-8,742,365,476	-11,377,569,055	
35												

	A	B	C	D	E	F	G	H	I	J	K	L
36	<b>High, Middle, and Low Estimates of AV flowing through to TV</b>											
37												
38		Percent of AV that flows to TV										
39		HIGH	MIDDLE	LOW	<b>Adopted</b>							
40		85%	80%	70%	75%							
41												
42		TV Impact										
43	Roll Year	HIGH	MIDDLE	LOW	<b>Adopted</b>							
45	2020	0	0	0	0							
46	2021	0	0	0	0							
47	2022	0	0	0	0							
48	2023	-1,842,934,483	-1,734,526,572	-1,517,710,751	-1626118661							
49	2024	-3,504,148,296	-3,298,021,926	-2,885,769,185	-3091895555							
50	2025	-5,357,067,326	-5,041,945,719	-4,411,702,504	-4726824111							
51	2026	-7,431,010,654	-6,993,892,380	-6,119,655,833	-6556774107							
52	2027	-9,670,933,697	-9,102,055,244	-7,964,298,339	-8533176792							
53	<b>Fiscal Year Impact</b>											
54												
55		2020 School Millage		6.3996								
56												
57	Fiscal Year	HIGH	MIDDLE	LOW	<b>Adopted</b>							
59	2020	0	0	0	0							
60	2021	0	0	0	0							
61	2022	0	0	0	0							
62	2023	-11,794,044	-11,100,276	-9,712,742	-10,406,509							
63	2024	-22,425,147	-21,106,021	-18,467,768	-19,786,895							
64	2025	-34,283,088	-32,266,436	-28,233,131	-30,249,784							
65	2026	-47,555,496	-44,758,114	-39,163,349	-41,960,732							
66	2027	-61,890,107	-58,249,513	-50,968,324	-54,608,918							
67	<b>Impact Summary</b>											
68												
69	<b>School Impact</b>											
70		High		Middle		Low		<b>Adopted</b>				
71	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring			
72	2021-22	\$ -	\$ (61.9 M)	\$ -	\$ (58.2 M)	\$ -	\$ (51.0 M)	\$ -	\$ (54.6 M)			
73	2022-23	\$ -	\$ (61.9 M)	\$ -	\$ (58.2 M)	\$ -	\$ (51.0 M)	\$ -	\$ (54.6 M)			
74	2023-24	\$ (11.8 M)	\$ (61.9 M)	\$ (11.1 M)	\$ (58.2 M)	\$ (9.7 M)	\$ (51.0 M)	\$ (10.4 M)	\$ (54.6 M)			
75	2024-25	\$ (22.4 M)	\$ (61.9 M)	\$ (21.1 M)	\$ (58.2 M)	\$ (18.5 M)	\$ (51.0 M)	\$ (19.8 M)	\$ (54.6 M)			
76	2025-26	\$ (34.3 M)	\$ (61.9 M)	\$ (32.3 M)	\$ (58.2 M)	\$ (28.2 M)	\$ (51.0 M)	\$ (30.2 M)	\$ (54.6 M)			

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Highway Safety Fees  
**Issue:** Red Light Camera Repeal  
**Bill Number(s):** HB 6009

- Entire Bill**
- Partial Bill:**

**Sponsor(s):** Sabatini  
**Month/Year Impact Begins:** 07/01/2021 – Bill’s effective date is 7/1/2024  
**Date of Analysis:** 01/29/2021

**Section 1: Narrative**

- a. Current Law:** Subsection (8) of section 316.008, section 316.0083, and section 316.00831, F.S., provides for the administration of the Mark Wandall Traffic Safety Program (installation and use of traffic detector devices; authorization of the Department of Highway Safety and Motor Vehicles, counties or municipalities to use detectors; and the distribution of penalties). Section 321.50, F.S. provides the authorization to use traffic infraction detectors. Subsections (95) and (37) of section 316.003, F.S., defines “traffic infraction detector” and “local hearing officer.” Section 316.07456, F.S., provides for transitional implementation of detectors. Subsection (3) of section 318.15, F.S. relates to failure to comply with a civil penalty. Section 316.0776, F.S., provides for the installation of traffic infraction detectors. Subsection (5) section 28.37; subsection (58) of 316.003; paragraph (a) of subsection (3) of section 316.306; paragraph (b) of subsection (1) and paragraph (a) of subsection (5) of section 316.640; paragraphs (a) and (c) of subsection (3) of section 316.50; section 318.121; subsection (2) of section 318.14; subsections (15) and (22) of section 318.18; subsection (8) of section 320.03; paragraph (d) of subsection (3) of section 322.27; and subsection (1) of section 655.960, F.S. provides the distribution of proceeds, enforcement by traffic infraction enforcement officers, procedures for disposition of citations, preemption of additional fees or surcharges, compliance, and penalties.
- b. Proposed Change:** Effective July 1, 2024, HB 6009 would repeal provisions in the above mentioned statues relating to installation and use of traffic infraction detectors to enforce specified provisions when drivers fail to stop at a traffic signal, provisions that authorize DHSMV, county, or municipalities to use detectors, and provisions for distribution of penalties collected for specific violations.

**Section 2: Description of Data and Sources**

12/04/2020 HSMV REC revenue and transactions forecast through FY 2025-26  
 Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs, and Fines effective July 2020  
 Telephone and email contact with RLC vendor  
 Red Light Camera by Jurisdiction per the Florida Department of Revenue

**Section 3: Methodology (Include Assumptions and Attach Details)**

The repeal of these provisions results in a loss of direct RLC revenue and the subsequent UTC revenue. The loss of the direct RLC revenue to General Revenue and other state trust funds is based on the most recent HSMV REC RLC forecast. The REC forecast is used to estimate the loss of these direct RLC revenue to local governments (based on their portion of the \$158 fine). The loss of the UTC revenue is also derived from the same forecast by applying the fees from the Clerks’ Distribution Schedule to the number of forecasted transactions remitted by the Clerks of Court. There is also an assumed program reduction prior to the law’s effective date due to local governments deciding not to renew their programs in response to the law change. Local government’s renewal dates for FY 2021-22 through FY 2023-24 was obtained from a RLC vendor. This data and the state portion of RLC fines remitted to the Department of Revenue from local governments by jurisdiction was used to calculate a 4.1% possible reduction for FY 2021-22, a 25.9% possible reduction for FY 2022-23, and a 41.4% possible reduction for FY 2023-24. The middle scenario assumes a quarter of the local governments up for renewal decide not to renew their RLC program. The FY 2024-25 cash amounts are adjusted for four months due to the program reductions noted above and observed delay in receipt elimination from past program reductions.

**Section 4: Proposed Fiscal Impact**

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22			(0.6)	(57.1)		
2022-23			(3.7)	(57.7)		
2023-24			(6.0)	(58.3)		
2024-25			(47.3)	(58.8)		
2025-26			(59.3)	(59.3)		

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Highway Safety Fees

**Issue:** Red Light Camera Repeal

**Bill Number(s):** HB 6009

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22			(0.1)	(12.4)		
2022-23			(0.8)	(12.5)		
2023-24			(1.3)	(12.6)		
2024-25			(10.2)	(12.7)		
2025-26			(12.8)	(12.8)		

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22			(0.7)	(68.6)		
2022-23			(4.5)	(69.3)		
2023-24			(7.2)	(70.0)		
2024-25			(56.8)	(70.6)		
2025-26			(71.2)	(71.2)		

**List of affected Trust Funds:**

- General Revenue Fund
- Department of Health Emergency Medical Services Trust Fund
- Brain & Spinal Cord Injury Trust Fund
- State Courts Revenue Trust Fund
- State Attorneys Revenue Trust Fund
- Public Defenders Revenue Trust Fund
- State Radio Systems Trust Fund
- Local Trust Funds

**Section 5: Consensus Estimate (Adopted: 01/29/2021): The Conference adopted the proposed estimate.**

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	(0.6)	(58.1)	(0.1)	(11.4)	(0.7)	(68.6)	(1.4)	(138.1)
2022-23	(3.8)	(58.7)	(0.7)	(11.5)	(4.5)	(69.3)	(9.0)	(139.5)
2023-24	(6.1)	(59.3)	(1.2)	(11.6)	(7.2)	(70.0)	(14.5)	(140.9)
2024-25	(48.1)	(59.8)	(9.4)	(11.7)	(56.8)	(70.6)	(114.3)	(142.1)
2025-26	(60.3)	(60.3)	(11.8)	(11.8)	(71.2)	(71.2)	(143.3)	(143.3)

## Current Law

### RLC Revenue (12/04/2020 HSMV REC)

	2021-22	2022-23	2023-24	2024-25	2025-26
Remitted by Local Gov. to DOR	53.5	54.0	54.5	55.0	55.5
Remitted by Clerks of Court to DOR (LEO)	11.4	11.5	11.6	11.8	11.9
Total	64.9	65.6	66.2	66.8	67.4
RLC Transactions					
Remitted by Local Gov. to DOR	644,607	651,094	657,128	662,938	668,495
Remitted by Clerks of Court to DOR (LEO)	137,301	138,880	140,351	141,769	143,127
Total	781,908	789,975	797,479	804,707	811,622
GR	54.7	55.3	55.8	56.3	56.8
TRUST	10.2	10.3	10.4	10.5	10.6
LOCAL	58.6	59.2	59.8	60.4	60.9
Subtotal	123.5	124.8	126.0	127.1	128.2

### UTC Add-on

GR	2.4	2.4	2.5	2.5	2.5
TRUST	2.2	2.2	2.2	2.3	2.3
LOCAL	10.0	10.1	10.2	10.3	10.4
Subtotal	14.6	14.7	14.9	15.0	15.2

### RLC and UTC Total

GR	57.1	57.7	58.3	58.8	59.3
TRUST	12.4	12.5	12.6	12.7	12.8
LOCAL	68.6	69.3	70.0	70.6	71.2
Subtotal	138.1	139.5	140.9	142.2	143.4

## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Exemptions for Independent Living Items

**Bill Number(s):** SB 224/ HB 81

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** Senator Berman, Representative Casello

**Month/Year Impact Begins:** January 1, 2022

**Date of Analysis:** 1/28/2021

### Section 1: Narrative

- a. Current Law:** Current law provides for an exemption on medical equipment in certain circumstances. DOR works in conjunction with DBPR and DBPR's Drugs and Cosmetics Division to certify exempt items, published on the DR-46NT. Also exempt are prosthetic or orthopedic appliances dispensed by prescription written by a licensed practitioner. Building contractors are considered the end user of items purchased to be affixed to real property and pay sales tax on these purchases.
- b. Proposed Change:** Provides a sales tax exemption for specified items that assist in independent living when purchased for a noncommercial home or personal use. These items include: bed transfer handles, bed rails, grab bars, and shower seats. The exemption is under "Account of Use." The exemption does not apply to a purchase made by a business, including a medical institution or an assisted living facility. The proposed amendment sets price ceilings for each item as follows:

Item	Maximum Price (\$)
Bed Transfer Handle	60
Bed Rail	110
Grab Bar	100
Shower Seat	100

### Section 2: Description of Data and Sources

SB 192 Impact Analysis, December 20, 2019 Revenue Estimating Conference,

<http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2020/pdf/Impact1213.pdf>

SB 176 Impact Analysis, March 8, 2019 Revenue Estimating Conference,

<http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2019/pdf/page151-154.pdf>

Florida Demographic Estimating Conference, Population Database, November 2021.

Smith, Stanley K.; House, Mark, Snowbirds, Sunbirds, and Stayers: Seasonal Migration of Elderly Adults in Florida, Journal of Gerontology: Social Sciences, v. 61B, No 5, S232-S239, 2006, e-mail correspondence from BEBR dated 10/23/2013,

<https://www.bibr.ufl.edu/sites/default/files/Research%20Reports/J%20Geront%202006%20%28Elder%20Migr%29.pdf>.

Department of Revenue, Nontaxable Medical Items and General Grocery List, DR-46NT, R 01/20,

[http://floridarevenue.com/Forms\\_library/current/dr46nt.pdf](http://floridarevenue.com/Forms_library/current/dr46nt.pdf) and emails and phone conversations dated 1/14/2019-1/16/2019.

U.S. Census Bureau, American Community Survey 2019, 1-Year Public Use Microdata Sample population and housing files, custom tabulations by EDR.

### Section 3: Methodology (Include Assumptions and Attach Details)

This analysis is based on the REC impact of SB 192 adopted on December 20, 2019. SB 224/HB81 – do not appear to limit the exemption to a certain age group and does not seem to require any documents as proof of assisting independent living. The bill is silent on whether only residents are eligible. The bill specifies allowable maximum prices and precludes purchases by businesses. The methodology includes determination of an eligible population and assumptions about number of items purchased and frequency of purchases.

## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Exemptions for Independent Living Items

**Bill Number(s):** SB 224/ HB 81

A population estimate of the Florida resident population<sup>1</sup> was reduced by using definitions and applying estimated shares from EDR tabulations of U.S. Census Bureau microdata<sup>2</sup>. First, the Florida resident population was reduced to exclude those in institutions and in group quarters and to include only those 5 and over since disability status for the types of disabilities of interest in this analysis is determined for persons five years and older. Second, the resulting population was reduced to include only those who own a home since some of the items have to be affixed to real property. Third, the share of this population with a self-care or ambulatory difficulty (disability) was identified by disability. “Self-care difficulty” is defined by the U.S. Census Bureau as having difficulty dressing or bathing and “ambulatory difficulty” is defined as having difficulty walking or climbing stairs. To produce a total eligible disabled population with one or the other difficulty, estimates for the eligible population with the above two difficulties were unduplicated to include those who have both disabilities only once.

Estimates of the snowbird population (defined as those 55 and over who spend one month or more in Florida, mostly in the winter) were reduced to include only those who stay in a residence that they own in Florida and are in fair or poor health<sup>3</sup>. EDR estimates assume that snowbirds today have the same ratio to the resident population 55 and over, own a secondary residence at the same rate, and rate their health similarly as they did in 2005. Snowbirds are assumed not to purchase bed transfer handles and bed rails as even the ones in “fair or poor health” are presumed likely to be in better health than their resident peers and thus not in need of such items since they are able to travel and stay away from home for extended periods of time. However, snowbirds are assumed to be likely to purchase the remaining items on the list even if just for convenience and safety.

This analysis assumes that the bill exempts only the items explicitly listed. Of the listed items, bed transfer handles and bed rails sales are assumed to be 75% percent prescribed by a doctor, while the sales of the remaining items are assumed to be 15% prescribed by a doctor and thus already exempt from sales tax as medical items. This analysis assumes that none of the items are currently exempt on DR-46NT. These assumptions are based on discussions of the rules with the Florida Department of Revenue. The assumed percentages that are purchased out of pocket for these items were then applied to the average expenditure to reduce the expenditure by those items purchased that would have been already exempt from sales tax if purchased through a prescription. The analysis uses the maximum set by the amendment as the average price for each item as the price research conducted by EDR supports this. Averages of prices collected through internet searches are shown in the worksheet for informational purposes only.

The analysis assumes that only the resident population with a self-care difficulty would be purchasing the bed transfer handles and the bed rails since this population has more significant difficulties with the activities of daily living. The remaining items are assumed to be purchased by the population with a self-care and ambulatory difficulty (total, unduplicated) and the snowbird population. The prices used are as adopted in the December 20, 2019 REC – 10% lower than the maximum allowable as tax exempt.

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<sup>1</sup> Florida Demographic Estimating Conference, November 2020.

<sup>2</sup> U.S. Census Bureau, American Community Survey 2019, Public Use Microdata Sample population and housing files, custom tabulations by EDR.

<sup>3</sup> Smith, Stanley K.; House, Mark, Snowbirds, Sunbirds, and Stayers: Seasonal Migration of Elderly Adults in Florida, Journal of Gerontology: Social Sciences, v. 61B, No 5, S232-S239, 2006, e-mail correspondence from BEBR dated 10/23/2013, <https://www.bibr.ufl.edu/sites/default/files/Research%20Reports/J%20Geront%202006%20%28Elder%20Migr%29.pdf>, accessed on 1/16/2019.



**REVENUE ESTIMATING CONFERENCE**

**Tax:** Sales and Use Tax

**Issue:** Exemptions for Independent Living Items

**Bill Number(s):** SB 224/ HB 81

**Section 4: Proposed Fiscal Impact**

The FY 2021-22 cash impact reflects a January 1, 2022 effective date and thus a five-month impact.

**List of affected Trust Funds: Sales and Use Tax**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22			(1.4)	(3.3)		
2022-23			(3.4)	(3.4)		
2023-24			(3.4)	(3.4)		
2024-25			(3.4)	(3.4)		
2025-26			(3.5)	(3.5)		

**Section 5: Consensus Estimate (Adopted: 01/29/2021): The Conference adopted the proposed estimate.**

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	(1.2)	(2.9)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.3)
2022-23	(3.0)	(3.0)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.3)	(0.3)
2023-24	(3.0)	(3.0)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.3)	(0.3)
2024-25	(3.0)	(3.0)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.3)	(0.3)
2025-26	(3.1)	(3.1)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.3)	(0.3)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	(0.2)	(0.5)	(0.4)	(0.9)	(1.6)	(3.8)
2022-23	(0.5)	(0.5)	(0.9)	(0.9)	(3.9)	(3.9)
2023-24	(0.5)	(0.5)	(0.9)	(0.9)	(3.9)	(3.9)
2024-25	(0.5)	(0.5)	(0.9)	(0.9)	(3.9)	(3.9)
2025-26	(0.5)	(0.5)	(0.9)	(0.9)	(4.0)	(4.0)

	A	B	C	D	E	F	G	H
1	<b>Senate Bill 224 &amp; House Bill 81, 2021 Session</b>							
2								
3	<b>Florida: Residents</b>	<b>FY 2021-22</b>	<b>ACS PUMS shares*</b>					
4	Florida resident population (FDEC202011)	22,138,909						
5	Non-institutional, non-group quarters population	21,695,697	98%					
6	Owens a home	14,392,949	66%					
7	Non-institutional, non-group quarters population 5 years and over	13,771,355	96%					
8	With a self-care difficulty	397,435	2.9%					
9	With an ambulatory difficulty	1,121,362	8.1%					
10	<i>With a self-care OR ambulatory difficulty (unique persons)</i>	1,173,773	8.5%					
11	Non-institutional, non-group quarters population 5 to 59 years	8,806,830	64%					
12	With a self-care difficulty	127,696	1.4%					
13	With an ambulatory difficulty	289,044	3.3%					
14	<i>With a self-care OR ambulatory difficulty (unique persons)</i>	322,503	3.7%					
15	Non-institutional, non-group quarters population 60 years and over	4,964,525	36%					
16	With a self-care difficulty	269,739	5.4%					
17	With an ambulatory difficulty	832,318	16.8%					
18	<i>With a self-care OR ambulatory difficulty (unique persons)</i>	851,270	17.1%					
19	*U.S. Census Bureau, American Community Survey 2019, 1-Year Public Use Microdata Sample population and housing files, custom tabulations by EDR.							
20								
21	<b>Florida: Snowbirds Estimates for FY 2021-22</b>							
22	Snowbirds in own accommodations, rent or own (55 years and over, at winter peak stay)	1,052,048						
23	Own a secondary resident in FL	862,679						
24	Rate their health as fair or poor	103,521						
25	Source: Smith, Stanley K.; House, Mark, Snowbirds, Sunbirds, and Stayers: Seasonal migration of elderly adults in Florida, Journal of Gerontology: Social Sciences, v. 61B, No 5, S232-S239, 2006. Note: Article estimates updated with FDEC population.							
26								
27	<b>Total eligible population (unique persons):</b>	1,277,294						
28	- Total Florida residents with a self-care or ambulatory difficulty (unique persons)							
29	- Snowbirds in fair or poor health							
30								
31	<i>Average Price (10% off of the maximum)</i>	<b>\$ 54.00</b>	<b>\$ 99.00</b>	<b>\$ 90.00</b>	<b>\$ 90.00</b>	<b>\$ 90.00</b>	<b>\$ 90.00</b>	
32	Maximum Price per Proposed Amendment	<b>\$ 60.00</b>	<b>\$ 110.00</b>	<b>\$ 100.00</b>	<b>\$ 100.00</b>	<b>\$ 100.00</b>	<b>\$ 100.00</b>	
33	# of Items Purchased Per Person	<b>1</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>1</b>	
34	Years Between Purchases	<b>7</b>	<b>7</b>	<b>10</b>	<b>7</b>	<b>7</b>	<b>7</b>	
35	Covered by Medicare (likely to be bought exempt with RX)	<a href="#">w/hos.bed</a>	<a href="#">w/hos.bed</a>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	
36	Exempt on DR-46NT	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	
37	Tax Exempt under 212.08 (2) (a) prosthetic and orthopedic appliances with Rx	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	
38	Advantage Buy	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	
39	Percent bought with an RX or already exempt	<b>75%</b>	<b>75%</b>	<b>15%</b>	<b>15%</b>	<b>15%</b>	<b>15%</b>	
40	Disability	<b>Self-care</b>	<b>Self-care</b>	<b>Self-care</b>	<b>Self-care</b>	<b>Self-care</b>	<b>Self-care</b>	
41	Snowbirds	<b>N</b>	<b>N</b>	<b>Self-care</b>	<b>Self-care</b>	<b>Self-care</b>	<b>Self-care</b>	
42				<b>Ambulatory</b>	<b>Ambulatory</b>	<b>Ambulatory</b>	<b>Ambulatory</b>	
43	<i>converted to millions</i>			<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	
44	Taxable Purchases	\$ 0.8	\$ 1.4	\$ 39.1	\$ 14.0	\$ 14.0	\$ 14.0	
45								
46								
47	Total Taxable Purchases	\$ 55.2 million						
48								
49	Fiscal Year	21/22	22/23	23/24	24/25	25/26		
50	Total Taxable Purchases (Millions)	\$ 55.2						
51	Sales Tax	\$ (3.3)	\$ (3.4)	\$ (3.4)	\$ (3.4)	\$ (3.5)		
52	Growth of population 5+ (FDEC)	1.4%	1.4%	1.3%	1.3%	1.2%		
53	Date of analysis: 1/28/2021							