

REVENUE ESTIMATING CONFERENCE

Revenue Source: Counties’ Medicaid Share

Issue: County Contributions to Medicaid

Bill Number(s): HB5003 - Section 30

Entire Bill

Partial Bill:

Sponsor(s): Representative Leek

Month/Year Impact Begins: July 1, 2024

Date(s) Conference Reviewed: 05/22/2024; 06/17/2024

Section 1: Narrative

- a. **Current Law:** Per s. 409.915 (1), F.S., the term “state Medicaid expenditures” means those expenditures used as matching funds for the federal Medicaid program. Section 27 of chapter 2023-240, Laws of Florida redefined "state Medicaid expenditures" to "not include funds specifically assessed by any local governmental entity and used as the nonfederal share for the hospital directed payment program after July 1, 2021. This paragraph expires July 1, 2024.
- b. **Proposed Change:** Section 30 of HB 5003 extends the expiration date of section 27 of chapter 2023-240, Laws of Florida by one year to July 1, 2025.

Section 2: Description of Data and Sources

January 8, 2024 Social Services Estimating Conference Long-term Medicaid Services and Expenditures Forecast
 January 16, 2024 Revenue Estimating Conference General revenue Fund: Table 24 Counties’ Medicaid Share
 FY 2021-2022 AHCA Medicaid Reconciliation-July 2021 - June 2022 INCLUDING CF as of 09312022 report
 FY 2022-2023 AHCA Medicaid Reconciliation - July 2022 - June 2023 Including CF - 10-26-2023
 FY 2023-24 Appropriation Ledger Detail Report by Fund/Category

Section 3: Methodology (Include Assumptions and Attach Details)

By subtracting the FY 2021-22 and FY 2022-23 Hospital Direct Payment Program state expenditures in the AHCA Reconciliation report from the total state Medicaid expenditures for those fiscal years, the new FY 2024-25 Counties’ Medicaid Share is calculated using this revised state Medicaid expenditures definition under HB 5003 S. 30. (See attached)

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	\$(0.3)	\$(0.3)				
2025-26	\$(0.3)	\$(0.3)				
2026-27	\$(0.3)	\$(0.3)				
2027-28	\$(0.4)	\$(0.4)				
2028-29	\$(0.4)	\$(0.4)				

Revenue Distribution: General Revenue

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	(0.3)	(0.3)	0.0	0.0	0.0	0.0	(0.3)	(0.3)
2025-26	(0.3)	(0.3)	0.0	0.0	0.0	0.0	(0.3)	(0.3)
2026-27	(0.3)	(0.3)	0.0	0.0	0.0	0.0	(0.3)	(0.3)
2027-28	(0.4)	(0.4)	0.0	0.0	0.0	0.0	(0.4)	(0.4)
2028-29	(0.4)	(0.4)	0.0	0.0	0.0	0.0	(0.4)	(0.4)

Section 30 HB 5003 Change to County Contributions to Medicaid

SSEC Calculation January 2024

FY 2021-22	\$ 11,061.1
FY 2022-23	\$ 13,038.1
Percent Change	17.9%

PREPAID HEALTH PLANS and CMS- HDPP (State Share)

FY 2021-22	\$ 622.2
FY 2022-23	\$ 743.1

Change per Section 30 HB 5003

FY 2020-21	\$ 10,438.8
FY 2021-22	\$ 12,295.0
Percent Change	17.8%

FY 23-24 Contribution	\$ 311.9
FY 24-25 Contribution	\$ 367.7
FY 24-25 Revised Contribution per Section 30 SB 5003	\$ 367.4
Change	\$ (0.3)

SOCIAL SERVICES ESTIMATING CONFERENCE OF January 18, 2024													
County Contributions to Medicaid per s. 409.915, F.S.													
										S30.HB5003			IMPACT
January 2024			Completed SFY 1		Completed SFY 2			County					
REC	% Change		State Medicaid Exp		State Medicaid Exp	% Chg	Contribution	FY	May 2024 REC	% Change			
2024-25	\$ 367.7	17.9%	2021-22**	\$10,438.8	2022-23**	\$12,295.0	17.8%	\$367.4	2024-25	\$ 367.4	17.8%	\$ (0.3)	
2025-26	\$ 413.8	12.6%	2022-23	\$13,038.1	2023-24	\$14,675.2	12.6%	\$413.5	2025-26	\$ 413.5	12.6%	\$ (0.3)	
2026-27	\$ 439.7	6.3%	2023-24	\$14,675.2	2024-25	\$15,594.2	6.3%	\$439.4	2026-27	\$ 439.4	6.3%	\$ (0.3)	
2027-28	\$ 458.2	4.2%	2024-25	\$15,594.2	2025-26	\$16,248.3	4.2%	\$457.8	2027-28	\$ 457.8	4.2%	\$ (0.4)	
2028-29	\$ 474.5	3.6%	2025-26	\$16,248.3	2026-27	\$16,827.7	3.6%	\$474.1	2028-29	\$ 474.1	3.6%	\$ (0.4)	

409.915 County contributions to Medicaid

- (2)(a) For the 2013-2014 state fiscal year, the total amount of the counties' annual contribution is \$269.6 million.
- (b) For the 2014-2015 state fiscal year, the total amount of the counties' annual contribution is \$277 million.
- (c) By March 15, 2015, and each year thereafter, the Social Services Estimating Conference shall determine the percentage change in state Medicaid expenditures by comparing expenditures for the 2 most recent completed state fiscal years.
- (d) For the 2015-2016 state fiscal year through the 2019-2020 state fiscal year, the total amount of the counties' annual contribution shall be the total contribution for the prior fiscal year adjusted by 50 percent of the percentage change in the state Medicaid expenditures as determined by the SSEC.
- (e) For each fiscal year after the 2019-2020 state fiscal year, the total amount of the counties' annual contribution shall be the total contribution for the prior fiscal year adjusted by the percentage change in the state Medicaid expenditures as determined by the Social Services Estimating Conference.

* Section 27 of chapter 2023-240, Laws of Florida redefined "state Medicaid expenditures" to "not include funds specifically assessed by any local governmental entity and used as the nonfederal share for the hospital directed payment program after July 1, 2021. This paragraph expires July 1, 2024"

** Section 30 of HB 5003 extends the expiration date of section 27 of chapter 2023-240, Laws of Florida by one year to July 1, 2025.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: CDL Downgrade

Bill Number(s): CS/HB 405

Entire Bill

Partial Bill:

Sponsor(s): Representative Melo

Month/Year Impact Begins: 07/01/2024

Date(s) Conference Reviewed: 06/17/2024

Section 1: Narrative

- a. Current Law:** Section 316.302, F.S. lists federal regulations which apply to owners and drivers of commercial motor vehicles in Florida. Section 322.01, F.S. defines terms in chapter 322. Section 322.02, F.S. lists federal regulations for which the Department of Highway Safety and Motor Vehicles (HSMV) is responsible for administration and enforcement. Section 322.05, F.S. lists persons to whom HSMV may not issue a driver license. Section 322.07, F.S. describes who is eligible to obtain a commercial driver license (CDL). Section 322.21, F.S. charges a \$75 fee for each commercial driver license reinstatement to be paid as follows: if processed by HSMV, \$35 to GR and \$40 to Highway Safety Operating Trust Fund; if processed by tax collectors, \$20 less general revenue service charge is retained by tax collector, \$20 is deposited into the Highway Safety Operating Trust Fund, and \$35 deposited into GR. When requesting an administrative review, there is a \$25 fee to be deposited into the Highway Safety Operating Trust Fund. Section 322.31, F.S. states that final order and rulings of the department where a person's license is cancelled, suspended, or revoked shall be reviewable per the Florida Rules of Appellate Procedure. Sections 322.34 and 322.61, F.S. make reference to laws impacted by this bill.
- b. Proposed Change:** Section 316.302, F.S. is revised to update the list of federal regulations which apply to owners and drivers of commercial motor vehicles in Florida. Section 322.01, F.S. is updated to define downgrade as the same meaning as "CDL downgrade" as defined in 49 C.F.R. s. 383.5(4) - *A State removes the CLP or CDL privilege from the driver's license*. Section 322.02, F.S. is revised to update the list of federal regulations for which HSMV is responsible for administration and enforcement. Section 322.05, F.S. adds any person who is ineligible to operate a commercial motor vehicle per 49 C.F.R. part 383 to the list of persons who HSMV may not issue a driver license. Section 322.07, F.S. is revised so that if HSMV has been notified that under 49 C.F.R. s. 382.501(a) an applicant is prohibited from operating a commercial motor vehicle, that person is ineligible to obtain a commercial driver license. Section 322.21, F.S. is revised so that the \$75 fee for each commercial driver license reinstatement applies to licenses reinstated after a downgrade. The \$25 fee for requesting an administrative review is charged when requesting a review of a CDL downgrade. Section 322.31, F.S. is revised to add CDL downgrades to final orders and rulings of the department which are reviewable per the Florida Rules of Appellate Procedure. Section 322.59, F.S. beginning November 18, 2024, when a person applies for or seeks to renew, transfer, or make any other change to a CDL, HSMV must obtain the person's driving record from the Commercial Driver's License Drug and Alcohol Clearinghouse established pursuant to 49 C.F.R. part 382. The department may not issue, renew, or transfer a CDL for any person whom the department receives notification that the person is prohibited from operating a commercial motor vehicle pursuant to 49 C.F.R. s. 382.501(a) - *no driver shall perform safety-sensitive functions, including driving a commercial motor vehicle, if the driver has engaged in conduct prohibited by subpart B of this part or an alcohol or controlled substances rule of another DOT agency*. The department shall downgrade the CDL of a person for whom the department receives notification that the person is prohibited from operating a commercial motor vehicle pursuant to 49 C.F.R. s. 382.501(a). Upon receipt of such notification, the department shall immediately notify the individual and afford him or her an opportunity for an informal hearing no later than 30 days after receipt of the request. Sections 322.34 and 322.61, F.S. are revised to update cross references.

Section 2: Description of Data and Sources

Highway Safety Revenue Estimating Conference held 01/03/2024

HSMV Revenue Report for FY 2021-22

HSMV Agency Bill Review for HB 405 prepared 12/12/2023

https://clearinghouse.fmcsa.dot.gov/content/resources/Clearinghouse_MonthlyReport_Dec2023.pdf

Section 3: Methodology (Include Assumptions and Attach Details)

The new CDL downgrade will create a negative impact to GR from those individuals paying the \$48 class E license fee instead of the \$75 CDL fee. There will be offsetting positive impacts from the \$75 reinstatement fee and \$25 administrative hearing fee. The total US CDL holders in prohibited status, return to duty status, US violations since January 2020, and Florida violations since January 2020 came from the December 2023 Drug and Alcohol Clearinghouse Monthly Summary Report. The percentage Florida violations represents of US violations was used to estimate Florida CDL holders in prohibited status and return to duty status. To calculate the

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: CDL Downgrade

Bill Number(s): CS/HB 405

negative impact to DL fees, it is assumed that one fourth of the current inventory represents new entries, which will decrease each year of the horizon. It is also assumed that one fifth of the prohibited licenses will be up for renewal. To calculate the positive impact to reinstatement fees, the fee was applied to the estimated Florida share of new return to duty status CDL holders. To estimate the revenue gain from the additional \$25 administrative filing fees, the CDL license share of all driver licenses was applied to the existing forecast of \$25 administrative filing fees. The net result of all three changes is negative insignificant to GR and positive insignificant to Trust and Local.

Section 4: Proposed Fiscal Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			(*)	(*)		
2025-26			(*)	(*)		
2026-27			(*)	(*)		
2027-28			(*)	(*)		
2028-29			(*)	(*)		

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			*	*		
2025-26			*	*		
2026-27			*	*		
2027-28			*	*		
2028-29			*	*		

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			*	*		
2025-26			*	*		
2026-27			*	*		
2027-28			*	*		
2028-29			*	*		

Revenue Distribution:

GR, HSOTF, Tax Collectors

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted +/- for the GR impact and the proposed estimates for trust and local.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	+/-	+/-	*	*	*	*	*	*
2025-26	+/-	+/-	*	*	*	*	*	*
2026-27	+/-	+/-	*	*	*	*	*	*
2027-28	+/-	+/-	*	*	*	*	*	*
2028-29	+/-	+/-	*	*	*	*	*	*

	A	B	C	D	E	F	G	H
1	Drug and Alcohol Clearinghouse December 2023 Monthly Summary Report							
2	US CDL Holders in Prohibited Status				158,330			
3	US CDL Holders Return to Duty Status				68,268			
4	US Reported Violations since Jan 2020				251,438			
5	FL Reported Violations since Jan 2020				13,332			
6	FL % of Violations				5.30%			
7	FL Estimated CDL Holders in Prohibited Status				8,395			
8	New each year				2,099			
9	FL Estimated CDL Holders Return to Duty Status				3,620			
10	New each year				905			
11								
12	Revenue Lost from CDL Downgrade							
13		Prohibited	Up For Renewal	CDL @ \$75	DL @ \$48	GR Loss		Growth Rate
14	2024-2025	8,395	1,679	\$ 125,927	\$ 80,593	\$ (45,334)		
15	2025-2026	10,494	2,099	\$ 157,409	\$ 100,742	\$ (56,667)		25%
16	2026-2027	12,383	2,477	\$ 185,742	\$ 118,875	\$ (66,867)		18%
17	2027-2028	14,062	2,812	\$ 210,928	\$ 134,994	\$ (75,934)		14%
18	2028-2029	15,531	3,106	\$ 232,965	\$ 149,098	\$ (83,867)		10%
19								
20	Revenue Gain from Downgrade Reinstatement							
21		Return to Duty	Total Reinstatement Fees	GR	HSOTF	Tax Collector		
22	2024-2025	905	\$ 67,871	\$ 31,673	\$ 18,859	\$ 17,339		
23	2025-2026	1,131	\$ 84,838	\$ 39,591	\$ 23,574	\$ 21,673		
24	2026-2027	1,335	\$ 100,109	\$ 46,718	\$ 27,817	\$ 25,575		
25	2027-2028	1,516	\$ 113,684	\$ 53,052	\$ 31,589	\$ 29,042		
26	2028-2029	1,674	\$ 125,561	\$ 58,595	\$ 34,889	\$ 32,077		
27								
28	Revenue Gain from \$25 Admin Filing Fee to HSOTF							
29		Current FCST	2022-23 CDL % of DL	New \$25 Fees				
30	2024-2025	\$ 392,129	3.5%	\$ 13,725				
31	2025-2026	\$ 393,484	3.5%	\$ 13,772				
32	2026-2027	\$ 394,844	3.5%	\$ 13,820				
33	2027-2028	\$ 396,208	3.5%	\$ 13,867				
34	2028-2029	\$ 397,578	3.5%	\$ 13,915				
35								
36	Net Impact							
37		GR	Trust	Local				
38	2024-2025	\$ (13,661)	\$ 32,584	\$ 17,339				
39	2025-2026	\$ (17,076)	\$ 37,346	\$ 21,673				
40	2026-2027	\$ (20,150)	\$ 41,637	\$ 25,575				
41	2027-2028	\$ (22,882)	\$ 45,456	\$ 29,042				
42	2028-2029	\$ (25,272)	\$ 48,804	\$ 32,077				

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees

Issue: Clerk of Courts

Bill Number(s): CS/CS/HB 1077

Entire Bill

Partial Bill:

Sponsor(s): Representative Botana

Month/Year Impact Begins: Upon Becoming Law

Date(s) Conference Reviewed: 06/17/2024

Section 1: Narrative

a. Current Law:

Justice Administrative Commission (Sections 1, 2, 3, 6, and 12)

Section 27.52, F.S. directs 25% of amounts recovered by the state attorney as reasonable value for services rendered under certain circumstances to the Grants and Donations Trust Fund of the Justice Administrative Commission (JAC). Section 27.54, F.S. directs payments received when a county or municipality contracts with a public defender or regional council to the Grants and Donations Trust Fund of the JAC. Section 27.703, F.S. requires a payment be appropriated from the JAC. Section 57.082, F.S. sets aside 25% of amounts collected from applicants improperly determined to be indigent into the Grants and Donations Trust Fund of the JAC. Section 501.2101, F.S. deposits amounts received for attorney fees into Consumer Frauds Trust Fund of the JAC.

GR Fees Redirect to Clerks and County (Sections 5, 8, and 10)

Section 34.041(1)(d), F.S. charges a \$10 fee for issuing summons in County Court to be deposited into GR. Section 142.01, F.S. creates the Clerk's fine and Forfeiture Funds. Section 318.18(18), F.S. states that in addition to any other penalties imposed, an administrative fee of \$12.50 must be paid for all noncriminal moving and nonmoving violations under chapter 316, 320, and 322. The fee is to be deposited into the General Revenue Fund.

Miami-Dade Pilot Program (Section 11)

When a driver fails to comply with the requirements to resolve a sanction resulting from a uniform traffic citation, the clerk of the court shall notify the Department of Highway Safety and Motor Vehicles of the driver's non-compliance. The Department will then send notice to the individual of intent to suspend his or her driver license unless the matter is resolved within a given timeframe. After the license is suspended, the driver must work with the clerk of court to come into compliance. This may include payment in full, entering a payment plan, completing community service, or otherwise correcting whatever issue led the court to send notice to the Department. Once the person is compliant, the clerk of court will send notice to the Department. Before having his or her license returned, the driver must pay the \$60 reinstatement fee per section 322.29, F.S. When the license is reinstated by the Department, \$37.50 shall be deposited into General Revenue and \$22.50 shall be deposited into the Highway Safety Operating Trust Fund. When the license is reinstated by the clerk of court or tax collector, \$37.50 shall be retained and \$22.50 shall be deposited into the Highway Safety Operating Trust Fund.

b. Proposed Change:

Justice Administrative Commission (Sections 1, 2, 3, 6, and 12)

Section 27.52, F.S. is revised to redirect 25% of amounts recovered by the state attorney as reasonable value for services rendered under certain circumstances from the Grants and Donations Trust Fund of the Justice Administrative Commission (JAC) to the Grants and Donations Trust Fund of the applicable state attorney. Section 27.54, F.S. is revised to redirect payments received when a county or municipality contracts with a public defender or regional council from the Grants and Donations Trust Fund of the JAC to the Grants and Donations Trust Fund of the public defender or regional counsel. Section 27.703, F.S. requires a payment be appropriated from the Chief Financial Officer instead of the JAC. Section 57.082, F.S. is revised to redirect 25% of amounts collected from applicants improperly determined to be indigent from the Grants and Donations Trust Fund of the JAC to applicable state attorney. Section 501.2101, F.S. is revised so that amounts received for attorney fees are deposited into the Grants and Donations Trust Fund of the state attorney instead of the Consumer Frauds Trust Fund of the JAC.

GR Fees Redirect to Clerks and County (Sections 5, 8, and 10)

Section 34.041(1)(d), F.S. is revised so that the \$10 fee for issuing summons in County Court is deposited into the Clerk's F&FF. Section 142.01, F.S. is revised so that interest earned in the Clerk's Fine and Forfeiture Funds must be deposited into the Public Records Modernization Trust Fund of the county. Section 318.18(18), F.S. is revised so that the \$12.50 fee is redirected from the General Revenue Fund to split \$6.25 to the Public Records Modernization Trust Fund of the county and \$6.25 to the Clerk's Fine and Forfeiture Funds.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees

Issue: Clerk of Courts

Bill Number(s): CS/CS/HB 1077

Miami-Dade Pilot Program (Section 11)

Section 322.76, F.S. is created to establish in Miami-Dade County the Clerk of Court Driver License Reinstatement Pilot Program. Notwithstanding any other provisions to the contrary within chapter 322, the clerk may reinstate or provide affidavit to the department to reinstate a suspended driver license for a person's failure to fulfill a court ordered child support obligation, as a result of the end of a suspension due to points per 322.37, F.S., or failure to comply with provisions of chapters 318 or 322. The \$60 reinstatement fee must be paid. The Pilot Program ends on July 1, 2026.

Section 2: Description of Data and Sources

Highway Safety REC held 01/03/2024

Article V REC held 12/20/2023

Email and phone contact with staff from Department of Highway Safety and Motor Vehicles, Florida Clerks of Court Operations Corporation, and Florida Court Clerks and Comptrollers

Florida Senate Criminal and Civil Justice Appropriations Summary of Clerk Conforming Bill, 2017 Session

Impact REC for SB 1130 and HB 977 on 03/24/2023

Impact REC for CS/HB 977 on 06/13/2023

DRAFT Department of Highway Safety and Motor Vehicles 2024 Agency Bill Analysis for HB 1077 prepared 01/05/2024

April 2023 Population estimates per <http://edr.state.fl.us/Content/population-demographics/data/index-floridaproducts.cfm>

Section 3: Methodology (Include Assumptions and Attach Details)

Justice Administrative Commission (Sections 1, 2, 3, 6, and 12)

Language in the bill specifies that amounts recovered by the state attorney as reasonable value for services rendered, payments received when a county or municipality contracts with a public defender or regional council, 25% of amounts collected from applicants improperly determined to be indigent, and amounts received for attorney fees which currently read as being deposited into the Grants and Donations Trust Fund of the JAC be instead deposited elsewhere. According to CCOC staff, JAC staff, and the CCOC October 23, 2023 Executive Committee Meeting Minutes, these sections of the bill are codifying current practice. Therefore, there is zero impact to Gr, Trust and Local Funds resulting from these sections.

GR Fees Redirect to Clerks and County (Sections 5, 8, and 10)

The bill redirects the county court summons fee and \$12.50 traffic fines from GR to either the Public Records Modernization Trust Fund of the county or the Clerk's Fine and Forfeiture Funds. The county court summons and \$12.50 traffic fee are currently forecasted as part of the chapter 2008-111 fees grouping. For county court summons, the Impact Revenue Estimating Conferences from 2023 session were used to estimate a FY 2024-25 actual. For the \$12.50 traffic fine, a document from the 2017 Session estimated the amount of the \$12.50 fee to be \$18.8 million. The most recent Article V REC was used to scale up the fee to a FY 2024-25 estimated amount. The FY 2024-25 estimated amounts for both county court summons and the \$12.50 fines were then grown by chapter 2008-111 fees growth rates from the Article V REC. The bill also redirects interest earned on the Clerk's Fine and Forfeiture Funds to the Public Records Modernization Trust Fund of the county. CCOC staff provided five years of county fiscal year interest earned. The conference assumed the average of this time period excluding the highest and lowest years for every forecasted year. For all fee redirects, the current estimated fund distributions were compared to the proposed distributions to show the negative to GR and positive to Local.

The proposal is effective upon becoming law. The bill was signed by the Governor on May 6, 2024 - resulting in cash and recurring being equal. There is no GR service charge impact. The first year's cash impact was reduced for the Clerk's to GR overage transfer for local fiscal year 2023-24.

Miami-Dade Pilot Program (Section 11)

There is a GR and local impact resulting from the pilot program created by the bill. The pilot program will likely result in more driver license reinstatements being performed by the clerks. From the \$60 reinstatement fee, \$37.50 is either distributed to GR if performed by the Department or retained by the clerk or tax collector if performed by the clerk or tax collector. According to HSMV staff, license reinstatement operations are currently performed by the Department in Miami-Dade County but may potentially shift from the department to tax collectors sometime in calendar year 2025 or 2026. The proposed impact shows positive to local (clerks) and negative to GR because that is current administration. This impact could change to positive to clerks and negative to tax collectors, netting zero to Local, if operations do shift to tax collectors during the forecast period. To estimate the impact, the high

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees

Issue: Clerk of Courts

Bill Number(s): CS/CS/HB 1077

scenario uses the most recent REC estimate of the HSOTF portion of 322.29, F.S. reinstatement fees multiplied by the Miami-Dade population percentage of statewide population. The middle scenario is half of the high scenario, recognizing that not all reinstatements would shift to clerks. The low scenario uses an internal estimate calculated by Miami-Dade clerk staff using their data as a base then grows by the Highway Safety REC growth rate. The low scenario translates to about 18% of reinstatements shifting to the clerk.

Section 4: Proposed Fiscal Impact

Justice Administrative Commission (Sections 1, 2, 3, 6, and 12)

GR, Trust, Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			0.0	0.0		
2025-26			0.0	0.0		
2026-27			0.0	0.0		
2027-28			0.0	0.0		
2028-29			0.0	0.0		

GR Fees Redirect to Clerks and County (Sections 5, 8, and 10)

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			(26.9)	(29.0)		
2025-26			(29.3)	(29.3)		
2026-27			(29.5)	(29.5)		
2027-28			(29.6)	(29.6)		
2028-29			(29.8)	(29.8)		

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			26.9	29.0		
2025-26			29.3	29.3		
2026-27			29.5	29.5		
2027-28			29.6	29.6		
2028-29			29.8	29.8		

Miami-Dade Pilot Program (Section 11)

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	(2.1)	0.0	(1.1)	0.0	(0.4)	0.0
2025-26	(2.2)	0.0	(1.1)	0.0	(0.4)	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	2.1	0.0	1.1	0.0	0.4	0.0
2025-26	2.2	0.0	1.1	0.0	0.4	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees

Issue: Clerk of Courts

Bill Number(s): CS/CS/HB 1077

Revenue Distribution:

General Revenue

Public Records Modernization Trust Fund of the county

Clerk’s Fine and Forfeiture Funds

Tax Collectors

Section 5: Consensus Estimate (Adopted:06/17/2024): The Conference adopted the following estimates:

Justice Administrative Commission (Sections 1, 2, 3, 6, and 12): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

GR Fees Redirect to Clerks and County (Sections 5, 8, and 10): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	(26.9)	(29.0)	0.0	0.0	26.9	29.0	0.0	0.0
2025-26	(29.3)	(29.3)	0.0	0.0	29.3	29.3	0.0	0.0
2026-27	(29.5)	(29.5)	0.0	0.0	29.5	29.5	0.0	0.0
2027-28	(29.6)	(29.6)	0.0	0.0	29.6	29.6	0.0	0.0
2028-29	(29.8)	(29.8)	0.0	0.0	29.8	29.8	0.0	0.0

Miami-Dade Pilot Program (Section 11): The Conference adopted the average of the middle and the low.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	(0.8)	0.0	0.0	0.0	0.8	0.0	0.0	0.0
2025-26	(0.8)	0.0	0.0	0.0	0.8	0.0	0.0	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	A	B	C	D	E	F	G	H	I	J
1	Summons 34.041(1)(d),									
2	Total Summons per 03/23 Impact FY 2024-25				\$	12,379,886				
3	Circuit Summons per 06/23 Impact FY 2024-25				\$	3,946,384				
4	Difference (Estimated County Summons FY 2024-25)				\$	8,433,502				
5	Current Forecast				Proposed Forecast			2008-111		
6		GR	Clerks F&FF		GR	Clerks F&FF	Growth Rates			
7	FY 2024-2025	\$ 8,433,502	\$ -		\$ -	\$ 8,433,502				
8	FY 2025-2026	\$ 8,527,920	\$ -		\$ -	\$ 8,527,920		1.12%		
9	FY 2026-2027	\$ 8,595,902	\$ -		\$ -	\$ 8,595,902		0.80%		
10	FY 2027-2028	\$ 8,632,411	\$ -		\$ -	\$ 8,632,411		0.42%		
11	FY 2028-2029	\$ 8,660,107	\$ -		\$ -	\$ 8,660,107		0.32%		
12										
13	Interest 142.01									
14	Interest Earned									
15	CFY 2018-19	\$ 3,700,000								
16	CFY 2019-20	\$ 1,900,000	AVG, less hi/lo	\$ 2,433,333						
17	CFY 2020-21	\$ 970,000								
18	CFY 2021-22	\$ 1,700,000								
19	CFY 2022-23	\$ 6,100,000								
20	Current Forecast				Proposed Forecast					
21		PRMTF	Clerks F&FF		PRMTF	Clerks F&FF				
22	FY 2024-2025	\$ -	\$ 2,433,333		\$ 2,433,333	\$ -				
23	FY 2025-2026	\$ -	\$ 2,433,333		\$ 2,433,333	\$ -				
24	FY 2026-2027	\$ -	\$ 2,433,333		\$ 2,433,333	\$ -				
25	FY 2027-2028	\$ -	\$ 2,433,333		\$ 2,433,333	\$ -				
26	FY 2028-2029	\$ -	\$ 2,433,333		\$ 2,433,333	\$ -				
27										
28	\$12.50 Traffic Fee 318.18(18)									
29	FY 2017-18 \$12.50 Fee Estimate			\$ 18,800,000						
30	FY 2017-18 Allocated Traffic			\$ 24,937,970						
31	FY 2024-25 Allocated Traffic Forecast			\$ 27,200,000						
32	FY 2024-25 \$12.50 Fee Estimate			\$ 20,505,277						
33	Current Forecast				Proposed Forecast					
34		GR	PRMTF	Clerks F&FF	Total	GR	PRMTF	Clerks F&FF	Total	
35	FY 2024-2025	\$ 20,505,277	\$ -	\$ -	\$ 20,505,277	\$ -	\$ 10,252,639	\$ 10,252,639	\$ 20,505,277	
36	FY 2025-2026	\$ 20,734,848	\$ -	\$ -	\$ 20,734,848	\$ -	\$ 10,367,424	\$ 10,367,424	\$ 20,734,848	
37	FY 2026-2027	\$ 20,900,139	\$ -	\$ -	\$ 20,900,139	\$ -	\$ 10,450,070	\$ 10,450,070	\$ 20,900,139	
38	FY 2027-2028	\$ 20,988,907	\$ -	\$ -	\$ 20,988,907	\$ -	\$ 10,494,453	\$ 10,494,453	\$ 20,988,907	
39	FY 2028-2029	\$ 21,056,248	\$ -	\$ -	\$ 21,056,248	\$ -	\$ 10,528,124	\$ 10,528,124	\$ 21,056,248	
40										
41	Impact (millions)									
42		GR	Clerks F&FF	PRMTF		check				
43	FY 2024-2025	\$ (29.00)	\$ 16.3	\$ 12.7		\$ -				
44	FY 2025-2026	\$ (29.30)	\$ 16.5	\$ 12.8		\$ -				
45	FY 2026-2027	\$ (29.50)	\$ 16.6	\$ 12.9		\$ -				
46	FY 2027-2028	\$ (29.60)	\$ 16.7	\$ 12.9		\$ -				
47	FY 2028-2029	\$ (29.80)	\$ 16.8	\$ 13.0		\$ -				

	A	B	C	D	E	F	G	H	I	J
1										
2	Miami Dade Clerk Estimated Increase						\$ 400,000		% of total	
3	# of Reinstatements						10,667		2.30%	
4										
5	FY 2024-25 Forecasted 322.29 Reinstatements to HSOTF						\$ 10,446,787			
6	Derived #						464,302			
7										
8	Population on April 1, 2023 estimates per http://edr.state.fl.us/Content/population-demographics/data/index-floridaproducts.cfm									
9	F Pop		22,530,738							
10	Miami Dade pop		2,760,306							
11	% of total		12.3%							
12										
13		High				Low				
14		322.29 to HSOTF	Derived #	Miami Dade	\$ Shifted	Derived #	\$ Shift			
15	FY 2024-2025	\$ 10,446,787	464,302	56,883	\$ 2,133,110	10,667	\$ 400,000			
16	FY 2025-2026	\$ 10,558,469	469,265	57,491	\$ 2,155,914	10,781	\$ 404,276			
17										
18	High Impact: Miami-Dade Population % of all 322.29 per Highway Safety REC									
19		Clerks		GR						
20		Cash	Recurring	Cash	Recurring					
21	FY 2024-2025	2.1	0.0	(2.1)	0.0					
22	FY 2025-2026	2.2	0.0	(2.2)	0.0					
23	FY 2026-2027	0.0	0.0	0.0	0.0					
24	FY 2027-2028	0.0	0.0	0.0	0.0					
25	FY 2028-2029	0.0	0.0	0.0	0.0					
26										
27	Middle Impact: 50% of High									
28		Clerks		GR						
29		Cash	Recurring	Cash	Recurring					
30	FY 2024-2025	1.1	0.0	(1.1)	0.0					
31	FY 2025-2026	1.1	0.0	(1.1)	0.0					
32	FY 2026-2027	0.0	0.0	0.0	0.0					
33	FY 2027-2028	0.0	0.0	0.0	0.0					
34	FY 2028-2029	0.0	0.0	0.0	0.0					
35										
36	Low Impact: Miami Dade Clerk Calculation									
37		Clerks		GR						
38		Cash	Recurring	Cash	Recurring					
39	FY 2024-2025	0.4	0.0	(0.4)	0.0					
40	FY 2025-2026	0.4	0.0	(0.4)	0.0					
41	FY 2026-2027	0.0	0.0	0.0	0.0					
42	FY 2027-2028	0.0	0.0	0.0	0.0					
43	FY 2028-2029	0.0	0.0	0.0	0.0					
44										

REVENUE ESTIMATING CONFERENCE

Revenue Source: Corporate Income Tax
Issue: State of Emergency CIT Tax Return
Bill Number(s): [CS/HB7073 Section 42](#)

- Entire Bill:**
 Partial Bill: Section 42

Sponsor(s):
Month/Year Impact Begins: July 1, 2024
Date(s) Conference Reviewed: June 17, 2024

Section 1: Narrative

- a. Current Law:** There is currently no automatic extension in the event of a state of emergency declaration.
- b. Proposed Change:** (c) When a taxpayer has been granted an extension or extensions of time within which to file its federal income tax return for any taxable year due to a federally declared disaster that included locations within this state, and if the requirements of s. 220.32 are met, the due date of the return required under this code is automatically extended to 15 calendar days after the due date for such taxpayer's federal income tax return, including any extensions provided for such return for a federally declared disaster. Nothing in this paragraph affects the authority of the executive director to order an extension or waiver pursuant to s. 213.055(2).

Section 2: Description of Data and Sources

HB 7073

Section 3: Methodology (Include Assumptions and Attach Details)

HB 7073 section 42 allows for an automatic 15-day extension if a taxpayer has been granted an extension or extensions of time within which to file its federal income tax return for any taxable year due to a federally declared disaster that included locations within this state, and if the requirements of s. 220.32 are met. Because this merely extends payments in the event of a state of emergency the base should be unaffected by the proposed changes; however, if the emergency occurs at the end of the year, the new provision could shift funds from one fiscal year into another.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			\$0	\$0		
2025-26			\$0	\$0		
2026-27			\$0	\$0		
2027-28			\$0	\$0		
2028-29			\$0	\$0		

Revenue Distribution: Corporate Income Tax

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the proposed estimate. For any given emergency, there could be a shifting of funds between fiscal years.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Lottery - EETF

Issue: Lottery Retailer Compensation

Bill Number(s): HB 5003 – 2024-25 Implementing Bill

Entire Bill

Partial Bill: Sections 56 and 57

Sponsor(s): Appropriations Committee, Leek

Month/Year Impact Begins: July 2024

Date(s) Conference Reviewed: June 11, 2024

Section 1: Narrative

a. Current Law

Retailer Compensation Structure

Prior to FY 2022 – 23, Lottery retailers earned a 5% sales commission on the sale of all lottery tickets and a 1% cashing bonus commission on prizes paid by the retailer (under \$600) at their retail location. For REC projections the department used a blended rate of 5.6% to calculate the retailer commission projections.

In FY 2022 – 23, pursuant to amendments to chapter 24, F.S., and rule 53ER22-30, F.A.C, the sales commission rate earned by Lottery retailers was increased from 5% to 5.75% on the sale of all lottery tickets, effective July 1, 2022. The amendments limited additional retailer compensation to the Florida Lottery Retailer Bonus Commission program appropriated in the GAA. The rate was to revert back to the 5% sales commission and 1% cashing bonus on July 1, 2023.

In FY 2023-24, SB 2502 increased the sales commission rate to 6%, effective July 1, 2023. This change expires on July 1, 2024 and the commission rate is to revert back to that in existence on June 30, 2022 (5% sales commission rate and a 1% cashing bonus) beginning in FY 2024-25. For REC projections the department used a blended rate of 5.6% to calculate the retailer commission projections beginning in FY 2024-25.

b. Proposed Change

FY 2024-25 Implementing Bill (HB 5003)

Section 56: Increases the sales commission rate to 6% in FY 24-25, effective July 1, 2024.

Section 57. This change expires on July 1, 2025. The implementation bill is limited to the year of the impact, and therefore, the legislative intent is for the commission rate to revert back to a 5% sales commission and a 1% cashing bonus (5.6% blended rate) beginning in FY 2025-26.

Section 2: Description of Data and Sources

Phone and email correspondence with Becky Ajhar and Reggie Dixon, Florida Lottery

Section 3: Methodology (Include Assumptions and Attach Details)

To determine the impact of the bill, the input for the sales commission rate in the January 2024 REC Lottery conference package was changed from 5.6% to 6% in FY 24-25. As this change in the rate expires on July 1, 2025, and is intended to revert back to a 5% sales commission and a 1% cashing bonus, the sales commission rate in the January 2024 REC Lottery conference package remains unchanged at 5.6% in the out years.

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Certified Public Accountants

Bill Number(s): HB 813

Entire Bill

Partial Bill: Section 1

Sponsor(s): Caruso

Month/Year Impact Begins: July 1, 2024

Date of Analysis: June 12, 2024

Section 1: Narrative

a. Current Law:

In Florida, public accountancy is regulated by the Board of Accountancy under the Department of Business and Professional Regulation. To practice public accountancy, a person must be licensed as a certified public accountant (CPA). CPAs are required to complete 80 hours of continuing professional education every 2 years to renew their license. CPAs are allowed to request their license be placed on inactive status. A CPA with an inactive license cannot use the CPA designation and cannot practice public accounting. Florida law does not currently provide CPAs the option of placing licenses into a retired status as an alternative to an inactive status.

There are approximately 33,722 active licenses and 2601 inactive licenses. Of those, there are approximately 6207 active and 1109 inactive licenses for individuals aged 65-99. These numbers are soft estimates as they do not factor in errors, discipline, and other potential issues in data.

Pursuant to Rule 61H1-31.003 FAC, the normal renewal fee for a CPA license is \$100 due biennially, with a \$5 ULA fee on each license. An inactive license is still subject to these fees to prevent the license from moving to a delinquent inactive status. The current fee for reactivating an inactive CPA license is \$250.

b. Proposed Change:

The bill allows a Florida-licensed CPA that is at least 65 years of age to submit an application to DBPR to place a CPA license in a retired status if the licensee meets certain conditions. A retired licensee may reactivate his or her license in a conditional manner determined by the board. The conditions of reactivation must require the payment of fees and the completion of any continuing education requirements.

The following are benefits that the bill offers to a retired licensee that do not apply to an inactive licensee:

- Use the title of "retired CPA" on any business card or letterhead or any other printed or electronic document
- Not subject to the license maintenance fees
- Serve without compensation on a board of directors or board of trustees
- Provide volunteer tax preparation services
- Participate in a government-sponsored business mentoring program such as the Internal Revenue Service's Volunteer Income Tax Assistance program or the Small Business Administration's SCORE program
- Participate in an advisory role for a similar charitable, civic, or other non-profit organization
- Accept routine reimbursement for actual costs of travel and meals associated with volunteer services

Section 2: Description of Data and Sources

House Bill Final Analysis

Derek Miller, Director of Legislative Affairs at Florida Department of Business and Professional Regulation

Kevin Brown, Administration Team Lead for Division of Certified Public Accounting

Section 3: Methodology (Include Assumptions and Attach Details)

According to DBPR, the Board met on May 29th to approve the proposed language for the retired status rule. The proposed reactivation fee listed was \$250. This fee is not yet in effect. Once a retired licensee is reactivated, the normal renewal fees and education requirements should be applicable when it is time to renew the license on a biennial schedule.

It is unknown how many CPAs will choose to submit an application for retired status, or how many of those with retired status will choose to reactivate their license. If a licensee chooses to place their license in a retired status, there will be a loss in revenue from the biennial renewal fees/maintenance fees. However, if a retired licensee chooses to reactivate, there will be a gain in revenue from the reactivation fees. Therefore, the impact is indeterminate positive or negative.

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: Certified Public Accountants

Bill Number(s): HB 813

Section 4: Proposed Fiscal Impact

	Low		Middle		High	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			+/-	+/-		
2025-26			+/-	+/-		
2026-27			+/-	+/-		
2027-28			+/-	+/-		
2028-29			+/-	+/-		

Revenue Distribution:

Professional Regulation Trust Fund

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	+/-	+/-	+/-	+/-	0.0	0.0	+/-	+/-
2025-26	+/-	+/-	+/-	+/-	0.0	0.0	+/-	+/-
2026-27	+/-	+/-	+/-	+/-	0.0	0.0	+/-	+/-
2027-28	+/-	+/-	+/-	+/-	0.0	0.0	+/-	+/-
2028-29	+/-	+/-	+/-	+/-	0.0	0.0	+/-	+/-

REVENUE ESTIMATING CONFERENCE

Tax: Application & Nonrefundable Fees

Issue: Exemption from Regulation for Bona Fide Nonprofit Organizations

Bill Number(s): HB 1569

Entire Bill

Partial Bill:

Sponsor(s): Representative Grant

Month/Year Impact Begins: July 1, 2024

Date of Analysis: June 17, 2024

Section 1: Narrative

a. Current Law:

In response to the 2008 financial crisis, Congress enacted the Secure and Fair Enforcement for Mortgage Licensing Act of 2008 (SAFE Act). The SAFE Act and the regulations stated thereunder set forth the minimum standards for the state licensing and registration of residential mortgage loan originators (MLOs). States are permitted to provide an exemption from the SAFE Act registration requirements to a bona fide nonprofit organization and its employees if the state determines that the organization meets certain criteria. Soon after the enactment of the SAFE Act, states began adopting licensure and registration requirements for residential MLOs pursuant to the requirements of the SAFE Act. Florida adopted its requirements for MLOs in 2009 with the enactment of s. 494.00312, F.S.

The Office of Financial Regulation (OFR) regulates state-chartered banks, credit unions, other financial institutions, finance companies, and the securities industry. The OFR's Division of Consumer Finance licenses and regulates various aspects of the non-depository financial services industries, including individuals and businesses engaged in the mortgage business. Specifically, under Ch. 494, F.S., OFR licenses and regulates MLOs, mortgage brokers, and mortgage lenders.

An individual or entity applying for a loan originator license under Ch. 494, F.S., is subject to the following fees: first-time applicants are required to pay an initial fee of \$215 (a \$195 application fee per s.494.00312, F.S., and a \$20 fee per s.494.00172, F.S.). Every subsequent year, the individual or entity is required to pay a renewal fee of \$170 (a \$150 fee per s.494.00313, F.S., and a \$20 fee per s.494.00172, F.S.).

b. Proposed Change:

The bill creates an exemption under Florida law parallel to the exemption provided in the SAFE Act for bona fide nonprofit organizations acting as loan originators. For an organization to be considered a bona fide nonprofit organization and qualify for the exemption, the bill requires OFR to determine, pursuant to criteria and processes established by rule, that the organization satisfies the following criteria:

- Has the status of a tax-exempt organization under s. 501(c)(3) of the Internal Revenue Code of 1986;
- Promotes affordable housing or provides homeownership education or similar services;
- Conducts its activities in a manner that serves public or charitable purposes rather than commercial purposes;
- Receives funding and revenue and charges fees in a manner that does not incentivize it or its employees to act other than in the best interests of its clients;
- Compensates its employees in a manner that does not incentivize employees to act other than in the best interests of its clients; and
- Provides or identifies for borrowers' residential mortgage loans with terms favorable to the borrower and comparable to mortgage loans and housing assistance provided under government housing assistance programs.

Section 2: Description of Data and Sources

House Bill Final Analysis

Gregory Oaks, Director of Consumer Finance (OFR)

GuideStar

[Habitat for Humanity](#)

Section 3: Methodology (Include Assumptions and Attach Details)

OFR is unsure of the exact number of organizations that could be eligible for the exemption. After reviewing the Habitat for Humanity website, OFR recommended that the 50 affiliates of Habitat for Humanity would be a good starting point as they would be eligible.

REVENUE ESTIMATING CONFERENCE

Tax: Application & Nonrefundable Fees

Issue: Exemption from Regulation for Bona Fide Nonprofit Organizations

Bill Number(s): HB 1569

To determine any additional organizations that may be eligible I searched GuideStar as they appear to have the most extensive list of 501(c)(3) nonprofit organizations. When searching for ‘loan originator’, 26 results came back (though only 15 of the organizations had gross receipts and assets, and when searching ‘mortgage’, 220 total results came back (though 23 of the results were for Habitat for Humanity organizations and 41 of the organizations did not have any gross receipts or assets).

Assuming each of the 50 Habitat for Humanity organizations, each of the 26 organizations associated with loan originators (including the ones without any gross receipts and assets), and each of the 197 organizations associated with mortgages (excluding the previously noted Habitat for Humanity organizations and including the organizations without any gross receipts and assets) were eligible, a total of 273 organizations would qualify for the exemption and no longer would be required to submit the \$170 annual renewal fee – resulting in a recurring revenue loss totaling \$46,410.

For the revenue loss to exceed \$100,000, the number of qualifying organizations would need to more than double to 589, a scenario which is highly unlikely.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			(*)	(*)		
2025-26			(*)	(*)		
2026-27			(*)	(*)		
2027-28			(*)	(*)		
2028-29			(*)	(*)		

Revenue Distribution:

Trust Fund

Section 5: Consensus Estimate (Adopted: 06/17/2024) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2025-26	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2026-27	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2027-28	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2028-29	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax
Issue: State of Emergency SUT Tax Return
Bill Number(s): [CS/HB7073 Section 31](#)

- Entire Bill:**
 Partial Bill: Section 31

Sponsor(s):
Month/Year Impact Begins: July 1, 2024
Date(s) Conference Reviewed: June 17, 2024

Section 1: Narrative

- a. **Current Law:** There is currently no automatic extension in the event of a state of emergency declaration.
- b. **Proposed Change:** Notwithstanding subparagraph 1. and in addition to any extension or waiver ordered pursuant to s. 213.055, and except as provided in subparagraph 3., a dealer with a certificate of registration issued under s. 212.18 to engage in or conduct business in a county to which an emergency declaration applies in sub-subparagraph b. is granted an automatic 10-calendar-day extension after the due date for filing a return and remitting the tax if all of the following conditions are met:
 a. The Governor has ordered or proclaimed a declaration of a state of emergency pursuant to s. 252.36. b. The declaration is the first declaration for the event giving rise to the state of emergency or expands the counties covered by the initial state of emergency without extending or renewing the period of time covered by the first declaration of a state of emergency. c. The first day of the period covered by the first declaration for the event giving rise to the state of emergency is within 5 business days before the 20th day of the month.

Section 2: Description of Data and Sources
 HB 7073

Section 3: Methodology (Include Assumptions and Attach Details)

HB 7073 allows for an automatic 10-day extension if the first day of the period covered by the first declaration for the event giving rise to the state of emergency is within 5 business days before the 20th day of the month. Because this merely extends payments in the event of a state of emergency the base should be unaffected by the proposed changes; however, if the emergency occurs at the end of the year, the new provision could shift funds from one fiscal year into another.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			\$0	\$0		
2025-26			\$0	\$0		
2026-27			\$0	\$0		
2027-28			\$0	\$0		
2028-29			\$0	\$0		

Revenue Distribution: Sales and Use Tax

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the proposed estimate. For any given emergency, there could be a shifting of funds between fiscal years.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Affordable Housing – Adjustments to 196.1979

Bill Number(s): CS/HB 7073

Entire Bill

Partial Bill: Sections 14

Sponsor(s): Representative McClain

Month/Year Impact Begins: January 2024

Date(s) Conference Reviewed: February 28, 2024; June 17, 2024

Section 1: Narrative

- a. **Current Law:** Section 196.1979, Florida Statutes, provides counties and municipalities the option to provide certain ad valorem exemptions on affordable housing within certain criteria.
- b. **Proposed Change:** A number of clarifying and remedial changes are made to 196.1979 in section 14 of the bill with section 15 indicating they first apply to the 2024 roll.

Section 2: Description of Data and Sources

[Impact adopted February 28, 2024 – Identical to Section 14](#)

Section 3: Methodology (Include Assumptions and Attach Details)

The language of section 14 of this bill is identical to that of section 16 of CS/SB7074, for which the conference adopted an impact on [February 28, 2024](#). This is further identical with section 5 of CS/CS/SB 328.

All of the changes either had no revenue impact or clarified the law to be what was already in practice. As such, there is no fiscal impact.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			\$0	\$0		
2025-26			\$0	\$0		
2026-27			\$0	\$0		
2027-28			\$0	\$0		
2028-29			\$0	\$0		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 07/17/2024): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Backtaxes

Bill Number(s): CS/HB 7073

Entire Bill

Partial Bill: Sections 4(partial), 7, 9, 11, 12, & 17

Sponsor(s): Representative McClain

Month/Year Impact Begins: 2025 Real Property Tax Roll

Date(s) Conference Reviewed: February 28, 2024

Section 1: Narrative

- a. **Current Law:** Section 193.155, Florida Statutes, indicates that if the property appraiser (PA) grants a homestead assessment limitation as a result of a clerical mistake or omission, the property owner may not be assessed a penalty or interest. In that event, however, the unpaid taxes for the most recent 10 years resulting from the mistake would be due.

193.703 indicates that if the PA determines a property owner received a reduction in assessment is applied for living quarters of parents or grandparents that was not entitled to such reduction, the PA shall serve on the owner a notice of intent to record a tax lien against the property. There is no requirement regarding the timing of the tax lien. Further, if a reduction in assessment is applied for living quarters of parents or grandparents due to a clerical mistake or omission by the PA, the property owner may not be assessed a penalty or interest. In that event, however, the unpaid taxes for the most recent 10 years resulting from the mistake would be due.

196.011 indicates that if the PA determines a property owner received a homestead exemption that was not entitled to such exemption, the PA shall record a tax lien against the property. Further, any parcel the PA determines to have received a homestead exemption within the prior ten years that was not entitled to is subject to taxes, interest, and penalties. In that event, however, the unpaid taxes for the most recent 10 years resulting from the mistake would be due.

196.075 indicates that if the PA determines a property owner received an exemption for persons 65 and older that was not entitled to such reduction, the PA shall serve on the owner a notice of intent to record a tax lien against the property. There is no requirement regarding the timing of the tax lien. Further, if an exemption is granted for persons 65 and older due to a clerical mistake or omission by the PA, the property owner may not be assessed a penalty or interest.

196.161 indicates that when an estate is being probated or administered in another state and the deceased was a resident of that other state and was granted a homestead exemption in Florida, the PA shall serve on the owner a notice of intent to record a tax lien against the property. There is no requirement regarding the timing of the tax lien. Further, if the exemption is granted due to a clerical mistake or omission by the PA, the property owner may not be assessed a penalty or interest.

- b. **Proposed Change:** Section 193.155, Florida Statutes, is amended such that if the PA grants a homestead assessment limitation as a result of a clerical mistake or omission, the property owner may not be assessed penalty or interest. In that event, however, the unpaid taxes for the most **recent 5 years** resulting from the mistake would be due and the PA shall serve the owner an **intent to record a tax lien** against the property **unless the property owner voluntarily discloses** to the PA that they were not entitled to the limitation.

193.703 is amended such that if a reduction in assessment is applied for living quarters of parents or grandparents to a property that is not entitled to it resulting in a notice of intent to record a tax lien against the property, the **owner must be given 30 days to pay the taxes, penalties, and interest before the lien is filed**. In the event that it is due to a clerical mistake or omission by the property appraiser the property owner may not be assessed penalty or interest. In that event, however, the unpaid taxes for the most **recent 5 years** resulting from the mistake would be due and the PA shall serve the owner an **intent to record a tax lien** against the property **unless the property owner voluntarily discloses** to the PA that they were not entitled to the limitation.

196.011 is amended such that if a homestead exemption is granted to a property that is not entitled to it resulting in a notice of intent to record a tax lien against the property, the **owner must be given 30 days to pay the taxes before the lien is filed**. While there are penalties and interest, they are not mentioned regarding the lien delay like they are in the other sections of the bill. In the event that it is due to a clerical mistake or omission by the property appraiser the property owner may not be assessed penalty or interest. In that event, however, the unpaid taxes for the most **recent 5 years** resulting from the mistake would be due and the PA shall serve the owner an **intent to record a tax lien** against the property **unless the property owner voluntarily discloses** to the PA that they were not entitled to the limitation.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Backtaxes

Bill Number(s): CS/HB 7073

196.075 is amended such that if an exemption is granted for persons 65 and older to a property that is not entitled to it resulting in a notice of intent to record a tax lien against the property, the **owner must be given 30 days to pay the taxes, penalties, and interest before the lien is filed.** In the event that it is due to a clerical mistake or omission by the property appraiser the property owner may not be assessed penalty or interest. In that event, however, the unpaid taxes for the most **recent 5 years** resulting from the mistake would be due and the PA shall serve the owner an **intent to record a tax lien** against the property **unless the property owner voluntarily discloses** to the PA that they were not entitled to the limitation.

196.161 is amended such that when an estate is being probated or administered in another state and the deceased was a resident of that other state and was granted a homestead exemption in Florida resulting in a notice of intent to record a tax lien against the property the **owner must be given 30 days to pay the taxes, penalties, and interest before the lien is filed.** In the event that it is due to a clerical mistake or omission by the property appraiser the property owner may not be assessed penalty or interest. In that event, however, the unpaid taxes for the most **recent 5 years** resulting from the mistake would be due and the PA shall serve the owner an **intent to record a tax lien** against the property **unless the property owner voluntarily discloses** to the PA that they were not entitled to the limitation.

Finally, section 17 of the bill indicates that all of these changes first apply to the 2025 tax roll.

Section 2: Description of Data and Sources

2023 Millage and Taxes Levied Report, 2023 Final Data Book published by Property Tax Oversight
Results of the Ad Valorem Estimating Conference, January 5, 2023
Discussion with Property Appraisers

Section 3: Methodology (Include Assumptions and Attach Details)

Data was requested in 2023 and responses were received from the PAs of Broward, Miami-Dade, Palm Beach, and Pinellas counties. This data represents the back taxes assessed in recent years of the variety that would be eliminated by the bill language. The majority of the backtaxes data received was from Miami-Dade and represented approximately 0.24 percent of their total collections. The middle estimate assumes that 2 percent of the remaining value in the state (value in counties we did not receive data from) would assess backtaxes at the 0.24 percent rate found in Miami-Dade. This translates to a 10.3% share-up of the given data. Further, the middle estimate uses the 2-year average value from the history as the starting point.

The data did not include errors in assessment related to living quarters of parents or grandparents (P/G) or person aged 65 and older (65+). To account for this, the share of backtaxes assessed related to homesteads in 2021 to the total value of homestead exemptions was calculated as 0.49%. This is applied to the total 2023 P/G and 65+ exemption amounts to arrive at the high taxable value impact. Because some amount of the backtaxes were due on homestead assessment limitations and not just the exemption, that share may be overstated. The middle takes half of it and the low assumes zero. Millage rates are applied and the homestead, P/G, and 65+ impacts are summed and grown forward using the taxable value growth rates from the Ad Valorem Conference are used to grow the estimate. The bill first applies to the 2025 property tax roll.

On February 28, 2024, the conference beheld [a similar bill](#) and adopted the proposed middle estimate. The prior bill is functionally the same as the current bill with 3 major differences:

1. The current bill delays the filing of tax liens in all sections (except for 193.155, where it was already law) by 30 days.
2. The current bill requires property owners to report the error to the PA in order to not pay backtaxes.
3. The current bill requires those paying backtaxes as a result of a PA mistake to pay on the results of the error in the most recent 5 years rather than the most recent 10 years.

Difference 1 would have a negative indeterminate impact. Some owners, upon receiving the notice of lien and 30 day warning, will pay immediately, avoiding any additional costs of the lien. This is a rational but theoretical behavioral response that cannot be quantified.

Difference 2 would reduce the prior impact. If one assumes that X% of discovered PA mistakes are discovered by the property owner and reported to the PA before the PA discovers the error, then the new impact would be X% multiplied by the prior impact.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Backtaxes

Bill Number(s): CS/HB 7073

Difference 3 would have a negative indeterminate impact. The duration of time between a mistake being made by a PA and that mistake being discovered is completely unknown. It is reasonable to expect that it is generally not very long, and if all mistakes are discovered within 5 years, this difference has no impact. It is likely, however, that some mistakes are noticed between 5 and 10 years after occurring. How many and the magnitude of the tax implications is completely unknown.

Thus these three differences lead to a negative indeterminate plus X% of the prior (negative) impact plus a negative indeterminate. This results in a negative indeterminate impact. There is \$0 cash impact in Fiscal Year 2024-25 as section 17 indicates the bill first applies to the 2025 tax roll.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			0	(**)		
2025-26			(**)	(**)		
2026-27			(**)	(**)		
2027-28			(**)	(**)		
2028-29			(**)	(**)		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
2025-26	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2026-27	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2027-28	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2028-29	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)

	A	B	C	D	E	F	G
1	Roll Year	Homestead-Related Back Taxes Owed	School Estimate	Non-School Estimate			
2	2020	\$ 11,527,365	\$ 4,219,249	\$ 7,308,117			
3	2021	\$ 18,670,822	\$ 6,833,898	\$ 11,836,924			
4							
5	Roll Year	Non-School TV	School TV				
6	2022	14.28%	20.07%				
7	2023	13.38%	14.79%				
8	2024	7.09%	4.78%				
9	2025	7.87%	5.15%				
10	2026	6.75%	5.31%				
11	2027	6.31%	5.55%				
12	2028	5.62%	5.11%				
13							
14	2023 Aggregate Millage Rates						
15	School	5.99					
16	Non-School	10.38					
17							
18	Assumptions	Middle					
19	Remaining State Value BackTaxed like Miami-Dade	2%					
20	Implied Share-up Rest of State	10.3%					
21	Use History	2-year average					
22							
23		Count	Taxable Value - Middle				
24	2021 Total Homestead Exemption	4,955,905	\$ 234,341,652,496				
25	2021 Backtax Share of Total HX	24,118	0.24%				
26	2023 Parent/Grandparent Reduction	665	\$ 46,579,938				
27	2023 65+ Exemption	287,631	\$ 9,304,847,194				
28	2023 Exemption for P/G and 65+ in Error	1,403	\$ 22,754,819				
29							
30	2023	School Impact	Non-School Impact				
31	Homestead In Error	8,402,201	\$ 13,681,650				
32	P/G and 65+ in Error - Middle	136,354	\$ 236,177				
33							
34	Assumption	Middle					
35	Share of PA Mistakes Discovered and Reported First by Property Owners:	100.0%					
36							
37	School Impact						
38		High		Middle		Low	
39		Cash	Recurring	Cash	Recurring	Cash	Recurring
40	2024-25			\$0	\$(8.9 M)		
41	2025-26			\$(9.4 M)	\$(9.4 M)		
42	2026-27			\$(9.9 M)	\$(9.9 M)		
43	2027-28			\$(10.5 M)	\$(10.5 M)		
44	2028-29			\$(11.0 M)	\$(11.0 M)		
45							
46	Non-School Impact						
47		High		Middle		Low	
48		Cash	Recurring	Cash	Recurring	Cash	Recurring
49	2024-25			\$0	\$(14.9 M)		
50	2025-26			\$(16.1 M)	\$(16.1 M)		
51	2026-27			\$(17.2 M)	\$(17.2 M)		
52	2027-28			\$(18.2 M)	\$(18.2 M)		
53	2028-29			\$(19.3 M)	\$(19.3 M)		
54							
55	Total Impact						
56		High		Middle		Low	
57		Cash	Recurring	Cash	Recurring	Cash	Recurring
58	2024-25			\$0	\$(23.9 M)		
59	2025-26			\$(25.5 M)	\$(25.5 M)		
60	2026-27			\$(27.1 M)	\$(27.1 M)		
61	2027-28			\$(28.7 M)	\$(28.7 M)		
62	2028-29			\$(30.3 M)	\$(30.3 M)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Special Districts
Bill Number(s): CS/CS/HB7013

- Entire Bill**
- Partial Bill:** Section 12
- Sponsor(s):** Representative Persons-Mulicka
- Month/Year Impact Begins:** Indeterminate
- Date(s) Conference Reviewed:** June 17, 2024

Section 1: Narrative

- a. Current Law:** Section 388.221, F.S., indicates that the board of commissioners of a mosquito control district may levy a special tax not exceeding 10 mills.
- b. Proposed Change:** Section 388.221, F.S., is amended to indicate that the board of commissioners of a mosquito control district may levy a special tax not exceeding 1 mill. This can be increased to 2 mills if approved by a referendum of the qualified electors held at a general election.

Section 2: Description of Data and Sources

Data provided by Property Tax Oversight – Department of Revenue

Section 3: Methodology (Include Assumptions and Attach Details)

Fourteen mosquito control districts were identified, levying special taxes between 0.11 and 1 mills. Only one district was levying over 0.45 mills and they have levied 1 mill since 1977. There is no expectation that any of these districts had intended to increase their millage in future years. Based on the expectation that none of the districts would have increased their rates beyond 1 or, in the case of a referendum, 2 mills, there is no impact expected. This is presented in the low.

It is possible that, by Fiscal Year 2028-29, a district, absent the new law, would have increased their millage over the new limit. In that case, there would be a negative impact. As there is no way to know which district or districts would have increased the rate, the amount of the increase, or when the increase would take place, the impact is indeterminate. This is presented in the high.

Because the bill goes into effect July 1, 2024, without specifying the tax roll it is to first impact, there is potential for a Fiscal Year 2024-25 impact.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0/(**)	0/(**)			\$0	\$0
2025-26	0/(**)	0/(**)			\$0	\$0
2026-27	0/(**)	0/(**)			\$0	\$0
2027-28	0/(**)	0/(**)			\$0	\$0
2028-29	0/(**)	0/(**)			\$0	\$0

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the high estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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/(**)
2026-27	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2027-28	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2028-29	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)

	A	B	C	D	E	F	G
1	Special District	2023 Millage Rate					
2	Buckhead Ridge Mosquito Control District	1.00	(1 mill since 1977)				
3	Florida Keys Mosquito Control District	0.43					
4	Citrus County Mosquito Control District	0.40					
5	East Flagler Mosquito Control District	0.33					
6	Pasco County Mosquito Control District	0.25					
7	Indian River Mosquito Control District	0.24					
8	Lee Co Mosquito Control District	0.23					
9	South Walton Mosquito Control District	0.21					
10	Manatee Co Mosquito Control District	0.20					
11	Beach Mosquito Control District	0.18					
12	Anastasia Mosquito Control District	0.18					
13	Collier Mosquito Control District	0.14					
14	Amelia Island Mosquito Control District	0.11					
15	Ft Myers Beach Mosquito Control District	0.11					
16							
17	Total Impact						
18		High		Middle		Low	
19		Cash	Recurring	Cash	Recurring	Cash	Recurring
20	2024-25	0/(**)	0/(**)			\$0	\$0
21	2025-26	0/(**)	0/(**)			\$0	\$0
22	2026-27	0/(**)	0/(**)			\$0	\$0
23	2027-28	0/(**)	0/(**)			\$0	\$0
24	2028-29	0/(**)	0/(**)			\$0	\$0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees

Issue: Alternative Mobility Funding Systems

Bill Number(s): CS/HB 479

Entire Bill

Partial Bill:

Sponsor(s): Representative W. Robinson, Jr.

Month/Year Impact Begins: October 1, 2024

Date(s) Conference Reviewed: June 17, 2024

Section 1: Narrative

a. Current Law:

Concurrency, Impact Fees, and Alternative Mobility Funding Systems

Counties and municipalities are required to plan for future development and growth by adopting, implementing, and amending as necessary a comprehensive plan. All elements of a plan or plan amendment must be based on relevant, appropriate data and an analysis by the local government. Each comprehensive plan must include a transportation element addressing traffic circulation, including the types, locations, and extent of existing and proposed major thoroughfares and transportation routes, including bicycle and pedestrian ways.

Certain public facilities and services must be in place and available to serve new development no later than the issuance of a certificate of occupancy or its functional equivalent by a local government. Local governments may extend this concurrency requirement to additional public facilities such as transportation. One method of funding local government transportation concurrency requirements is through the adoption and imposition of impact fees to fund the infrastructure needed to expand local services to meet the demands of population growth caused by new growth. Local governments may increase impact fees only under limited circumstances, including upon a showing of extraordinary circumstances.

In 2013, the concept of a mobility fee-based funding system was added to the comprehensive planning statutes as an encouraged alternative to transportation concurrency.

Local Government Infrastructure Surtax

Section 212.055(2), F.S., authorizes the governing authority in each county to levy a discretionary sales surtax of 0.5 percent or 1 percent. The levy of the surtax shall be pursuant to ordinance enacted by a majority of the members of the county governing authority and approved by a majority of the electors of the county voting in a referendum on the surtax. If the governing bodies of the municipalities representing a majority of the county's population adopt uniform resolutions establishing the rate of the surtax and calling for a referendum on the surtax, the levy of the surtax shall be placed on the ballot and shall take effect if approved by a majority of the electors of the county voting in the referendum on the surtax.

Generally, the proceeds must be expended to finance, plan, and construct infrastructure; acquire land for public recreation, conservation, or protection of natural resources; or finance the closure of local government-owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection (DEP). Additional spending authority exists for select counties. During the 2023-24 local fiscal year, the 26 counties levying this surtax will realize an estimated \$2.32 billion in revenue. The 19 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.86 billion to go unrealized.

b. Proposed Change:

Concurrency, Impact Fees, and Alternative Mobility Funding Systems

The bill creates s. 163.3180(5)(j), F.S., to state that if a county and municipality both charge the developer of a new development or redevelopment a fee for transportation capacity impacts, the bill requires the county and municipality to create and execute an interlocal agreement to coordinate the mitigation of their respective transportation impacts. In addition to other requirements, the interlocal agreement must ensure any new development or redevelopment is not charged twice for the same transportation capacity impact.

If a county and municipality fail to execute an interlocal agreement by October 1, 2025, the bill provides that the fee charged to a new development or redevelopment must be based on the transportation capacity impacts apportioned to the county and municipality as identified in the developer's traffic impact study or the mobility plan adopted by the county or municipality, subject to a 10 percent reduction in the total owed by the developer.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees

Issue: Alternative Mobility Funding Systems

Bill Number(s): CS/HB 479

The bill's interlocal agreement provisions do not apply to Miami-Dade County or any county or municipality that has entered into or otherwise updated an existing interlocal agreement as of October 1, 2024.

The bill also amends s. 163.31801(5)(a), F.S., to provide that a local government must credit against the collection of the impact fee any contribution identified in the development order, or any form of exaction, including monetary contributions. If a local government adopts an alternative transportation system pursuant to s. 163.3180(5)(i), F.S., the holder of any transportation or road impact fee credits granted under s. 163.3180 or s. 380.06 or otherwise that were in existence before the adoption of the alternative transportation system is entitled to the full benefit of the intensity and density prepaid by the credit balance as of the date the alternative transportation system was first established.

Local Government Infrastructure Surtax

The bill amends s. 212.055(2)(d)1.a., F.S., to confirm a cross-reference. This change has no revenue impact on local governments' ability to levy the surtax or surtax revenue collections.

Section 2: Description of Data and Sources

EDR staff contacted representatives of the Florida Association of Counties (FAC) and Florida League of Cities (FLC) to request any available information regarding the potential impacts of this bill. FAC did not furnish any information regarding potential local revenue impacts. FLC provided a list of cities that have adopted alternative mobility systems, have such systems under consideration, or have mobility fees, or the equivalent, adopted, in progress, or under consideration, as of January 2023. FLC obtained this list from NUE Urban Concepts, a Florida-based urban planning firm (see attached). FLC could not confirm the accuracy of the list or if it represented an exhaustive list of all jurisdictions that have implemented alternative mobility systems. EDR staff contacted NUE Urban Concepts to request a more recent list, if available, but did not receive any reply prior to this analysis being finalized.

Section 3: Methodology (Include Assumptions and Attach Details)

As previously mentioned, the bill's interlocal agreement provisions do not apply to Miami-Dade County or any county or municipality that has entered into or otherwise updated an existing interlocal agreement as of October 1, 2024. The number of counties and municipalities that have already entered into or will update an existing interlocal agreement prior to October 1, 2024, is unknown.

The House Final Bill Analysis of CS/HB 479 states that the bill does not have a fiscal impact on state or local government.¹ It has been communicated to EDR staff by a lobbyist that the bill has no local revenue impacts since it is meant to clarify existing law and recent court rulings. However, if the provisions prevent the future collection of local fees, which should not have been collected in the past, then the bill may have a revenue impact. For these reasons, EDR staff recommends a zero/negative indeterminate fiscal impact.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			0/(**)	0/(**)		
2025-26			0/(**)	0/(**)		
2026-27			0/(**)	0/(**)		
2027-28			0/(**)	0/(**)		
2028-29			0/(**)	0/(**)		

Revenue Distribution: Local funds only.

¹ Florida House of Representative Staff Final Bill Analysis, dated March 25, 2024, (pp.1,8) available at: <https://www.myfloridahouse.gov/Sections/Documents/loadaddoc.aspx?FileName=h0479z.LFS.DOCX&DocumentType=Analysis&BillNumber=0479&Session=2024>

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Alternative Mobility Funding Systems
Bill Number(s): CS/HB 479

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted a zero impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Seized Property, Proceeds of Forfeiture Funds

Issue: Property rights in confiscated slot machines and proceeds of forfeitures

Bill Number(s): HB 5203

Entire Bill

Partial Bill:

Sponsor(s): Representative Cabrera

Month/Year Impact Begins: July 2024

Date(s) Conference Reviewed: 6/17/2024

Section 1: Narrative

a. Current Law:

Section 550.135, F.S., establishes the Pari-mutuel Wagering Trust Fund (PMWTF). Specifying daily license fee revenues and other collections shall be deposited into the PMWTF and are used to fund the operation of the Commission in accordance with authorized appropriations. Additionally, slot machine license fees and other specified fees are used to fund the direct and indirect operating expenses of the Commission's operations and to provide funding for relevant enforcement activities in accordance with authorized appropriations.

Section 215.20, F.S., provides that funds deposited in the PMWTF are subject to a service charge of eight percent.

The Division of Gaming Enforcement (DGE) within the Florida Gaming Control Commission (Commission) law enforcement officers are authorized to enter upon any premises at which gaming activities are taking place in the state for the performance of their lawful duties and may take with them any necessary equipment. In any instance in which there is reason to believe that a violation has occurred, DGE law enforcement officers have the authority, without warrant, to search and inspect any premises where the violation is alleged to have occurred or is occurring, and may, consistent with the United States and Florida Constitutions, seize or take possession of any papers, records, tickets, currency, or other items related to any alleged violation.

The DGE and its investigators are authorized to seize any contraband in accordance with the Florida Contraband Forfeiture Act under ss. 932.701-932.7062. Contraband includes any equipment, gambling device, apparatus, material of gaming, proceeds, substituted proceeds, real or personal property, Internet domain name, gambling paraphernalia, lottery tickets, money, currency, or other means of exchange which was obtained, received, used, attempted to be used, or intended to be used in violation of the gambling laws of the state in accordance with Section 849.44, F.S.

Under the Florida Contraband Forfeiture Act, an agency that receives final judgment granting forfeiture of real property or personal property may elect to:

- Retain the property for the agency's use;
- Sell the property at public auction or by sealed bid to the highest bidder, except for real property, which should be sold in a commercially reasonable manner after appraisal by listing on the market; or
- Salvage, trade, or transfer the property to any public or nonprofit organization.

If the forfeited property is subject to a lien, the agency must sell the property and use the proceeds to satisfy any liens or may have the lien satisfied prior to taking the above actions.

The proceeds from the sale of forfeited property must be disbursed in the following priority:

- Payment of the balance due on any lien preserved by the court in the forfeiture proceedings.
- Payment of the cost incurred by the seizing agency in connection with the storage, maintenance, security, and forfeiture of such property.
- Payment of court costs incurred in the forfeiture proceeding.

In accordance with Section 849.19, F.S., currently, property rights in confiscated machines and money and other things of value therein are forfeited to the county in which the seizure was made and must be placed in the fine and forfeiture fund of the county. All sums received from the sale of seized property are paid into the county fine and forfeiture fund in which the seizure was made. If the seizure occurs within a municipality that has forfeiture ordinances, the sums received from the sale of the seized property are deposited into the municipality's general operating fund.

If the seizing agency is a state agency, the remaining proceeds after satisfaction of liens, costs incurred with the storage, maintenance, security, and forfeiture of such property, and payment of court costs incurred in a forfeiture procedure must be

REVENUE ESTIMATING CONFERENCE

Revenue Source: Seized Property, Proceeds of Forfeiture Funds

Issue: Property rights in confiscated slot machines and proceeds of forfeitures

Bill Number(s): HB 5203

deposited into the General Revenue Fund. However, various state agencies are provided an exemption under Section 932.7055, F.S., allowing the proceeds accrued pursuant to the provisions of the Florida Contraband Forfeiture Act to be deposited into specified trust funds created within those agencies. The Florida Gaming Control Commission does not currently have this exemption.

- b. Proposed Change:** The bill amends s. 849.19, F.S., which specifies that the property rights in machines and money and other things of value therein confiscated by the Commission are forfeited to the Commission and deposited into the Pari-Mutuel Wagering Trust Fund. Additionally, s. 849.44, F.S., is amending specifies sums received from a sale or other disposition of property that is seized by the Commission shall be deposited into the Pari-Mutuel Wagering Trust Fund.

Section 932.7055, F.S., is amending to provide an exemption from the requirement that the Commission pay excess proceeds from forfeiture proceedings to the General Revenue Fund. The bill specifies that proceeds accrued pursuant to the Florida Contraband Forfeiture Act are to be deposited into the Pari-Mutuel Wagering Trust Fund or into the Commission's Federal Law Enforcement Trust Fund. The bill authorizes such proceeds to be used for the operation of the Commission.

The bill was approved by the Governor on April 2, 2024, ch. 2024-55, L.O.F., and will become effective on July 1, 2024.

Section 2: Description of Data and Sources

Florida Contraband Forfeiture Act

Final cases conducted by DGE within the Commission, which had associated excess of process from forfeiture proceedings.

Section 3: Methodology (Include Assumptions and Attach Details)

Revenue from forfeitures is complete when a court of law makes a final determination. Since forfeitures are tied to a civil and/or criminal proceeding, the revenue generated from them is subject to change based on the outcome of the case, which could include returning the assets to the defendant. Therefore, revenue from forfeitures could not be considered revenue and deposited into the Pari-Mutuel Wagering Trust Fund until all legal proceedings have been resolved.

Due to unknown number of investigations that DGE may conduct and the outcome by the court of law, the Commission is unable to determine the revenue from forfeitures that may be deposited into the Pari-Mutuel Wagering Trust Fund at this time.

Low Estimate Fiscal Year 2024-2025

- Commission has been notified that a \$142,527.30 payment will be sent to us for a completed case.
 - \$131,125.10 to PMWTF
 - \$11,402.20 to GR

Middle Estimate Fiscal Year 2024-2025

- + indeterminate (an amount greater than \$131,125.10) to PMWTF
- + indeterminate (an amount greater than \$11,402.20) to GR

Fiscal Year 2025-2026 – Fiscal 2028-2029

Low Estimate

- No forfeiture proceedings sent to the Commission.

Middle

- Positive indeterminate to the Pari-Mutuel Wagering Trust.
- Positive indeterminate to the General Revenue Fund for the 8% Service Charge.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Seized Property, Proceeds of Forfeiture Funds

Issue: Property rights in confiscated slot machines and proceeds of forfeitures

Bill Number(s): HB 5203

Section 4: Proposed Fiscal Impact

PMW Trust Fund

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			+ indeterminate	0	131,125.10	0
2025-26			+ indeterminate	0	0	0
2026-27			+ indeterminate	0	0	0
2027-28			+ indeterminate	0	0	0
2028-29			+ indeterminate	0	0	0

General Revenue

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			+ indeterminate	0	11,402.20	0
2025-26			+ indeterminate	0	0	0
2026-27			+ indeterminate	0	0	0
2027-28			+ indeterminate	0	0	0
2028-29			+ indeterminate	0	0	0

Revenue Distribution: Pari-Mutuel Wagering Trust Fund and General Revenue (Service Charge)

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the low for GR (GR Service Charge) for the cash in the first year and then 0/* for the out years and all recurring. The Conference adopted the low cash for the Trust fund for the first year and then 0/** for the rest of the outyears and the recurring.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	*	0/*	0.1	0/**	0.0	0.0	0.1	0/**
2025-26	0/*	0/*	0/**	0/**	0.0	0.0	0/**	0/**
2026-27	0/*	0/*	0/**	0/**	0.0	0.0	0/**	0/**
2027-28	0/*	0/*	0/**	0/**	0.0	0.0	0/**	0/**
2028-29	0/*	0/*	0/**	0/**	0.0	0.0	0/**	0/**

REVENUE ESTIMATING CONFERENCE

Revenue Source: Severance Tax
 Sales and Use Tax
 Corporate Income Tax
 ABT Excise Tax
 Insurance Premium Tax

Issue: Child Care Tax Credits

Bill Number(s): CS/SB 7073

- Entire Bill**
 Partial Bill: Sections 26, 32, 39, 44, 49, 54, 55

Sponsor(s): Senator McFarland

Month/Year Impact Begins: January 2024

Date(s) Conference Reviewed: June 17th, 2024.

Section 1: Narrative

- a. Current Law:** NA - Relevant sections of language create new sections in statute.
- b. Proposed Change:** \$5 Million dollars in childcare tax credits are created for taxpayers to claim against their liabilities providing they meet the following requirements:

Severance Taxes: Must be claimed against liability incurred on production of Oil or Gas (sections 211.02 or 211.025). Total credits claimed (including those in sections 211.0251, 211.0252, 211.0253) cannot exceed more than 50% of liability. If total credits available exceed 50% of liability, all other credits must be exhausted before applying this one. Credit is available beginning January 1st, 2024.

Sales and Use Tax: Credit can be claimed by any tax imposed by the state and incurred by a direct pay permitholder because of the direct pay permit. Credit is available beginning January 1st, 2024.

Corporate Income Tax: The credit must be earned on or before the date the taxpayer is required to file the return on which they claim it. Consolidated filers are subject to the individual cap at the consolidated level. Credit is available for taxable years starting on or after January 1st, 2024.

ABT Excise Tax: Credit must be claimed against excise tax on malt beverages, liquor, or wine not both produced and grown in this state. Credit may not exceed 90% of tax liability on the return in which it is taken. Credit is available beginning January 1st, 2024.

Insurance Premium Tax: Credit must be taken after section 440.51 deductions, sections 175.101 and 185.08 credits, chapter 220 income tax credits, and subsection 624.509(5) credits. Credit is available for taxable years starting on or after January 1st, 2024.

Additionally, the sections on Severance Tax, Sales and Use Tax, and ABT Excise Tax contain provisions stating that any reduction in tax collections as a result of this credit only results in a reduction in distributions to the general revenue fund.

The credit is available via 3 possible pathways: Build a Child Care Facility, Operate a Child Care Facility, or Contract with a Child Care Facility. All 3 set up different individual caps based on the number of employees, described in the tables below.

Builds a Child Care Facility		
50% of startup costs		
<i>Employee Range</i>		<i>Up To</i>
1	19	\$1,000,000
20	250	\$500,000
251	+	\$250,000

Operates a Child Care Facility		
\$300 per child per month		
<i>Employee Range</i>		<i>Up To</i>
1	19	\$50,000
20	250	\$500,000
251	+	\$1,000,000

Contracts With a Child Care Facility		
\$3,600 per child per year		
<i>Employee Range</i>		<i>Up To</i>
1	19	\$50,000
20	250	\$500,000
251	+	\$1,000,000

Section 2: Description of Data and Sources

Department Credit Reports

[Impact from March 1, 2024](#)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Severance Tax
 Sales and Use Tax
 Corporate Income Tax
 ABT Excise Tax
 Insurance Premium Tax

Issue: Child Care Tax Credits

Bill Number(s): CS/SB 7073

Section 3: Methodology (Include Assumptions and Attach Details)

Given the broad applicability of the credit, we expect the \$5 Million cap will be reached. In the event the cap is not reached, there is no reliable way to estimate how much will be claimed. The maximum annual tax credit of \$5 million is applicable to fiscal years 2024-25, 2025-26, 2026-27.

The credit becomes available for Severance, Sales, and ABT Excise taxes starting January 2024, allowing the potential for an impact in FY24. However, we expect the largest claims to be against Corporate Income and Insurance Premium Tax liabilities for which the credit is available for taxable years beginning January 2024, pushing the brunt of the impact to begin FY25. On [March 1, 2024](#), similar language was presented that only provided 1 years’ worth of the \$5 million credit. At that time, an impact of \$1 million was adopted in the year of the credit, representing claims against Severance, Sales, and ABT Excise, with \$4 million in the following year, representing claims against Corporate Income and Insurance Premium Tax. Expanding this to a 3-year credit expands that concept to the low impact presented below.

The credit can be carried forward up to 5 years. The likelihood and schedule of such a carry forward is unknown. This result is represented in the high as negative indeterminate.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	(**)	0			(1.0)	0
2025-26	(**)	0			(5.0)	0
2026-27	(**)	0			(5.0)	0
2027-28	(**)	0			(4.0)	0
2028-29	(**)	0			0	0

Revenue Distribution: General Revenue

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the low impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24	(1.0)	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0
2024-25	(5.0)	0.0	0.0	0.0	0.0	0.0	(5.0)	0.0
2025-26	(5.0)	0.0	0.0	0.0	0.0	0.0	(5.0)	0.0
2026-27	(4.0)	0.0	0.0	0.0	0.0	0.0	(4.0)	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Tax	Scholarship	Share	Child Tax Credit
Bev	488	97.91%	\$ 979,133.23
Sales	10	2.01%	\$ 20,064.21
Severance	0.4	0.08%	\$ 802.57
Total	498.4		\$ 1,000,000.00

Tax	Scholarship	Share	Child Tax Credit
IPT	63.6	17.21%	\$ 688,311.69
CIT	306	82.79%	\$ 3,311,688.31
	369.6		\$ 4,000,000.00

	Beverage		Sales		Severance		IPT		CIT		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	\$ 979,133	\$ -	\$ 20,064	\$ -	\$ 803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
2025-26	\$ 979,133	\$ -	\$ 20,064	\$ -	\$ 803	\$ -	\$ 688,312	\$ -	\$ 3,311,688	\$ -	\$ 5,000,000	\$ -
2026-27	\$ 979,133	\$ -	\$ 20,064	\$ -	\$ 803	\$ -	\$ 688,312	\$ -	\$ 3,311,688	\$ -	\$ 5,000,000	\$ -
2027-28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 688,312	\$ -	\$ 3,311,688	\$ -	\$ 4,000,000	\$ -
2028-29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Beverage		Sales		Severance		IPT		CIT		CIT	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	\$ (1.0)	\$ -	\$ (0.0)	\$ -	\$ (0.0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1.0)	\$ -
2025-26	\$ (1.0)	\$ -	\$ (0.0)	\$ -	\$ (0.0)	\$ -	\$ (0.7)	\$ -	\$ (3.3)	\$ -	\$ (5.0)	\$ -
2026-27	\$ (1.0)	\$ -	\$ (0.0)	\$ -	\$ (0.0)	\$ -	\$ (0.7)	\$ -	\$ (3.3)	\$ -	\$ (5.0)	\$ -
2027-28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.7)	\$ -	\$ (3.3)	\$ -	\$ (4.0)	\$ -
2028-29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees

Issue: Indigent Care and Trauma Center Surtax

Bill Number(s): CS/HB 7073 (codified as Chapter 2024-158, L.O.F.)

Entire Bill

Partial Bill: Section 30 only

Sponsor(s): House Appropriations Committee, House Ways and Means Committee, and Representative McClain

Month/Year Impact Begins: July 1, 2024

Date(s) Conference Reviewed: June 17, 2024

Section 1: Narrative

- a. Current Law:** The Indigent Care and Trauma Center Surtax, as authorized in s. 212.055(4), F.S., consists of two separate levies for different groups of eligible counties. Non-consolidated counties having a total population of 800,000 or more (excluding Miami-Dade County) may impose, subject to an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S. During the 2023-24 local fiscal year, the single county levying this surtax (i.e., Hillsborough) will realize an estimated \$195 million in revenue. The 16 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$1.05 billion to go unrealized.

Based on the official 2023 population estimates, the six non-consolidated counties having a total population of 800,000 or more (i.e., Broward, Hillsborough, Lee, Orange, Palm Beach, and Pinellas counties) are eligible to levy the 0.5 percent surtax. Although Duval County has a total population greater than 800,000, the county is not eligible to levy because it is a consolidated county government. Although Miami-Dade County is a non-consolidated county having a total population greater than 800,000, the county is prohibited by law from levying this 0.5 percent surtax because it has been granted statutory authority to levy the County Public Hospital Surtax. All other counties (i.e., non-consolidated counties with a total population of less than 800,000) are eligible to levy the 0.25 percent surtax, and any levy expires four years after its effective date unless reenacted by ordinance subject to voter approval in a countywide referendum.

The 0.5 percent surtax proceeds are used to fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. The 0.25 percent surtax proceeds are used for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

Both of these surtaxes are subject to a combined rate limitation pursuant to s. 212.055(4)(a)6., F.S. A county eligible to levy either the 0.5 percent or 0.25 percent Indigent Care and Trauma Center Surtax cannot levy it along with the Local Government Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1 percent.

- b. Proposed Change:** The legislation amends s. 212.055(4)(a), F.S., to remove statutory language that prohibited a county that was consolidated with one or more municipalities (i.e., Duval County) from levying the Indigent Care and Trauma Center Surtax. Additionally, the legislation removes a county's option to approve the surtax's levy by an extraordinary vote of the governing body. All future levies of this surtax must be approved by a majority vote of county electors voting in a referendum.

Section 2: Description of Data and Sources

Currently, Duval County has a maximum local discretionary sales surtax-taxing capacity of 3 percent. Currently, the county levies the Charter County and Regional Transportation System Surtax at 0.5 percent and the Local Government Infrastructure Surtax at 0.5 percent. This law change would make Duval County eligible to levy the Indigent Care and Trauma Center Surtax at 0.5 percent. Consequently, Duval County could levy both the Local Government Infrastructure Surtax at 0.5 percent and the Indigent Care and Trauma Center Surtax at 0.5 percent without violating the combined 1 percent tax rate limitation.

Had Duval County been eligible to levy the Indigent Care and Trauma Center Surtax at the 0.5 percent rate during the 2023-24 local fiscal year, the county would have received an estimated \$133 million.

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees

Issue: Indigent Care and Trauma Center Surtax

Bill Number(s): CS/HB 7073 (codified as Chapter 2024-158, L.O.F.)

Section 3: Methodology (Include Assumptions and Attach Details)

As the result of legislation enacted last year (i.e., HB 7063, later codified as Chapter 2023-157, L.O.F.), a referendum to adopt, amend, or reenact any local discretionary sales surtax must be approved by referendum held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

As a result of this 2024 law change, any future receipt of Indigent Care and Trauma Center Surtax revenues by Duval County would be dependent of the surtax’s approval by voters in a countywide referendum held at a general election. For this reason, EDR staff recommends a zero/positive indeterminate fiscal impact.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			0/**	0/**		
2025-26			0/**	0/**		
2026-27			0/**	0/**		
2027-28			0/**	0/**		
2028-29			0/**	0/**		

Revenue Distribution: Local funds only.

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the proposed impact except for the first two years’ cash which they adopted as zero.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	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/**
2026-27	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**
2027-28	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**
2028-29	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Affordable Housing – Area of Critical State Concern

Bill Number(s): CS/HB 7073

Entire Bill

Partial Bill: Sections 13

Sponsor(s): Representative McClain

Month/Year Impact Begins: January 2024

Date(s) Conference Reviewed: February 28, 2024; June 17, 2024

Section 1: Narrative

- a. **Current Law:** Section 196.1978, Florida Statutes, provides an ad valorem exemption for certain affordable housing properties with more than 70 units, that have rent set within provided limits, and that are newly constructed.
- b. **Proposed Change:** In section 13, 196.1978(3)(b)2.b. is created which allows newly constructed multifamily projects within an area of critical state concern as designated by 380.0552 or chapter 28-36, Florida Administrative Code, to have the unit limit reduced from more than 70 to more than 10. Both the statute and administrative code relate only to Monroe County.

Section 2: Description of Data and Sources

- 2022F Real Property (NAL) Roll data
- Apartment Pricing Market Research:
 - Various apartment websites and Apartments.com
 - Individual links can be found in accompanying spreadsheet
- Conversations with Florida Housing Finance Corporation's (FHFC's) Office of Multifamily Development
- Distribution of bedrooms for renter-occupied units: Census.gov Table B25042 Tenure by Bedrooms, 2021 ACS 1-year estimates
 - [B25042: TENURE BY BEDROOMS - Census Bureau Table](#)
- Florida Housing Finance Corporation: Florida Housing Rental Programs - 2022 MTSP Income and Rent Limits, 4/18/2022
 - <https://www.floridahousing.org/owners-and-managers/compliance/rent-limits>
- List of FHFC properties: Florida Housing Data Clearinghouse—Assisted Housing Inventory Property List (Sheet 2)
 - <http://flhousingdata.shimberg.ufl.edu/assisted-housing-inventory/results?nid=1>
- Median Household Income by County: Florida Health Charts
 - <https://www.flhealthcharts.gov/ChartsReports/rdPage.aspx?rdReport=NonVitalIndRateOnly.DataViewer&cid=293>
- Median Income and Income Distribution: 2021 ACS 1-Year Estimates Table S1901
 - <https://data.census.gov/table?q=household+income+in+florida&tid=ACSST1Y2021.S1901>
- Rental-occupied bedroom distribution: ACS 2021 1-Yr data
- Rent Limits: Florida Housing Finance Corporation: Florida Housing Rental Programs - 2022 MTSP Income and Rent Limits, 4/18/2022
 - <https://www.floridahousing.org/owners-and-managers/compliance/rent-limits>
- Rental Rate Information: Smart Asset: "How Much Should I Charge for Rent?"
 - <https://smartasset.com/mortgage/how-much-you-should-charge-for-rent#:~:text=The%20amount%20of%20rent%20you,%24%2C000%20and%20%24%2C750%20each%20month.>
- Residential Non-homestead Taxable Value Growth Rates: August 2022 Ad Valorem Revenue Estimating Conference (AV REC)
 - <http://edr.state.fl.us/Content/conferences/advalorem/index.cfm>
- Survey Cost per Unit: information received from Office of Economic and Demographic Research
- [Impact adopted January 19, 2024](#)
- [Impact adopted on February 28, 2024](#)

Section 3: Methodology (Include Assumptions and Attach Details)

The language of section 13 of this bill is identical to that of section 15 of CS/SB7074, for which the conference adopted an impact on [February 28, 2024](#). This is further identical to section 4 of CS/CS/SB 328.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Affordable Housing – Area of Critical State Concern

Bill Number(s): CS/HB 7073

The methodology of the [impact adopted](#) on June 23, 2023 was applied in Monroe county, but lowered the unit limit to 10. Based on the adopted methodology, there were no properties in areas of critical state concern that would choose to lower their rent to the level necessary to receive the exemption, and thus the impact of that portion is zero. Based on an [impact adopted January 19, 2024](#) and [an impacted adopted on February 28, 2024](#), some amount of property will be affected, and a negative indeterminate impact was adopted and is presented below.

There is a cash impact for 2024-25 because the bill first applies to the 2024 roll.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			(**)	(**)		
2025-26			(**)	(**)		
2026-27			(**)	(**)		
2027-28			(**)	(**)		
2028-29			(**)	(**)		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2025-26	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2026-27	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2027-28	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2028-29	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees

Issue: License or Permit to Operate a Vehicle for-Hire

Bill Number(s): HB 377 (codified as Chapter 2024-28, L.O.F.)

Entire Bill

Partial Bill:

Sponsor(s): Representative Borrero

Month/Year Impact Begins: July 1, 2024

Date(s) Conference Reviewed: June 17, 2024

Section 1: Narrative

a. Current Law:

Vehicles for-Hire

Section 320.01(15)(a), F.S., defines a *for-hire* vehicle to mean a motor vehicle used for transporting persons or goods for compensation. Additionally, there are companies that provide for-hire medical transportation of individuals for compensation while such individuals are on stretchers or wheelchairs, or are handicap, have an illness, injury, or other incapacitation. Some local governments require a non-emergency and emergency medical transportation service provider to apply for a license.

Local Authority to Regulate Vehicles for-Hire

Section 125.01(1)(n), F.S., authorizes county governments to license and regulate taxis, jitneys, limousines, rental cars, and other passenger vehicles for-hire that operate in the unincorporated areas. Counties may impose licensing fees in order to license these vehicles for-hire.

Section 166.221, F.S., authorizes municipal governments to levy reasonable business, professional, and occupational regulatory fees, commensurate with the cost of the regulatory activity, including consumer protection, on such classes of businesses, professions, and occupations, the regulation of which has not been preempted by the state or a county pursuant to a county charter.

Chapter 189, F.S., authorizes the creation of special districts, which are units of local government created for a particular purpose with jurisdiction to operate within a limited geographic boundary. Special districts are created by general law, special act, local ordinance, or rule of the Governor and Cabinet. Special districts may be classified as dependent or independent based on their relationship with local general-purpose governments. A special district has only those powers expressly provided by, or reasonably implied from, the authority provided in the district's charter.

Preemption

Vehicles for-hire are not considered vehicles used for transportation network companies or TNC's, like Uber or Lyft. The regulation and licensing of TNC drivers and vehicles are expressly preempted to the State pursuant to s. 627.748(17), F.S.

Pursuant to s. 163.211, F.S., the licensing of occupations is expressly preempted to the State and supercedes any local government licensing requirement of occupations with the exception of the following:

- Any local government that imposed licenses on occupations before January 1, 2021. However, any such local government licensing of occupations expires on July 1, 2024.
- Any local government licensing of occupations authorized by general law.

The House Final Bill Analysis of HB 377 states that this preemption does not appear to apply to county governments since they have specific authority in general law [i.e., s.125.01(1)(n), F.S.] to license and regulate vehicles for-hire that operate in their unincorporated areas. However, this preemption may prevent municipal governments from licensing and regulating vehicles for-hire after July 1, 2024, because they do not have specific general law authority to do so.¹

¹ Florida House of Representative Staff Final Bill Analysis, dated March 22, 2024, (pp.4-5) available at: <https://www.myfloridahouse.gov/Sections/Documents/loadaddoc.aspx?FileName=h0377z1.RRS.DOCX&DocumentType=Analysis&BillNumber=0377&Session=2024>

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees

Issue: License or Permit to Operate a Vehicle for-Hire

Bill Number(s): HB 377 (codified as Chapter 2024-28, L.O.F.)

Public Use Airports

Section 332.004(14), F.S., defines a *public use airport* as any publicly owned airport which is used or to be used for public purposes. An airport is classified as a primary commercial service airport when the U.S. Secretary of Transportation determines that it has more than 10,000 passenger boardings each year.²

Chapter 332, F.S., authorizes local governments to establish and operate airports. Florida airports operate under either a government department model (where the airport operates as a department of the local government) or an airport authority model (where the airport authority is created as either an independent or a dependent special district). Some airport authorities require vehicles for-hire to obtain a permit to operate from the local government and the airport. On the other hand, some airport authorities issue a separate permit for vehicles for-hire for transporting passengers at the airport

Seaports

Section 311.09(1), F.S, designates Florida's 16 deepwater ports, or seaports, as members of the Florida Seaport Transportation and Economic Development Council. Section 315.03(14), F.S., authorizes ports to operate and maintain, and to fix and collect rates, rentals, fees and other charges for any of the services and facilities provided by the port facilities.

b. Proposed Change:

The legislation creates s. 320.0603, F.S., to provide an exception from certain local licensing requirements for a person who holds a valid, active license or permit issued by a county or municipality to operate a vehicle for-hire. Such person may operate a vehicle for-hire without being subject to additional licensing or permitting requirements and without paying additional fees, if the person:

- Holds a valid, active license or permit to operate a vehicle for-hire in the county or municipality in which the person is domiciled (i.e., meaning someone's permanent residence or principal home), and
- Has not had a license or permit to operate a vehicle for-hire suspended or revoked within the preceding five years.

The legislation does not grant specific authority to counties, municipalities, or special districts to regulate or license vehicles for-hire that is required by s. 163.211, F.S., which expressly preempts the licensing of occupations to the State.

The provisions of this legislation do not apply to *airports*, which include an airport, airport authority, aviation authority, or other entity that operates a public-use airport as defined in s. 332.004, F.S., including counties, municipalities, or special districts that operate airports; and *seaports*, as listed in s. 311.09(1), F.S. Consequently, those airports and seaports will be allowed to license or permit persons who operate a vehicle for-hire and charge the relevant fee(s).

The provisions of this legislation do not apply to a person who holds a valid, active license or permit to operate a vehicle for-hire when such person:

- Provides transportation of persons while on stretchers or wheelchairs, or
- Provides transportation of persons whose disability, illness, injury, or other incapacitation makes it impractical to be transported by a regular common carrier such as a bus, taxi, non-taxi, limousine, or other vehicle for-hire.

Consequently, counties and municipalities will be allowed to maintain or implement licenses or permits for a person operating a medical transportation vehicle for-hire and charge the relevant fee(s).

Section 2: Description of Data and Sources

According to the Florida Department of Transportation, Florida's aviation systems includes 125 public-use airports, including the following 19 primary commercial service airports.³

1. Daytona Beach International Airport (DEB)
2. Destin-Fort Walton Beach Airport (VPS)
3. Fort Lauderdale-Hollywood International Airport (FLL)
4. Gainesville Regional Airport (GNV)

² 49 U.S.C. §47102

³ Florida Department of Transportation, Aviation-Airports, available at: <https://www.fdot.gov/aviation/airports>

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees

Issue: License or Permit to Operate a Vehicle for-Hire

Bill Number(s): HB 377 (codified as Chapter 2024-28, L.O.F.)

5. Jacksonville International Airport (JAX)
6. Key West International Airport (EYW)
7. Melbourne Orlando International Airport (MLB)
8. Miami International Airport (MIA)
9. Northwest Florida Beaches International Airport (ECP)
10. Orlando International Airport (MCO)
11. Orlando Sanford International Airport (SFB)
12. Palm Beach International Airport (PBI)
13. Pensacola International Airport (PNS)
14. Punta Gorda Airport (PGD)
15. Sarasota/Bradenton International Airport (SRQ)
16. Southwest Florida International Airport (RSW)
17. St. Pete-Clearwater International Airport (PIE)
18. Tallahassee International Airport (TLH)
19. Tampa International Airport (TPA)

The legislation provides that a *seaport* means those listed in s. 311.09(1), F.S., which includes the following:

1. Port Canaveral, located in Brevard County
2. Port Citrus, located in Citrus County
3. Port Everglades, located in Broward County
4. Port of Fernandina, located in Nassau County
5. Port of Fort Pierce, located in St. Lucie County
6. JAXPORT, located in the City of Jacksonville
7. Port of Key West, located in Monroe County
8. SeaPort Manatee, located in Manatee County
9. PortMiami, located in Miami-Dade County
10. Port of Palm Beach, located in Palm Beach County
11. Port Panama City, located in Bay County
12. Port of Pensacola, located in Escambia County
13. Port of Port St. Joe, located in Gulf County
14. Port Putnam, located in Putnam County
15. Port St. Pete, located in Pinellas County
16. Port Tampa Bay, located in Hillsborough County

Section 3: Methodology (Include Assumptions and Attach Details)

Assuming local governments license vehicles for-hire, local governments could experience negative fiscal impacts associated with those operators who satisfy two requirements:

1. Hold a valid, active license or permit to operate a vehicle for-hire in the county or municipality in which the person is domiciled; and
2. Have maintained their license or permit to operate in good standing for the preceding five years.

The number of such persons satisfying both of these requirements is unknown.

Seaports and airports, as defined, are exempt from the requirements of the legislation. Consequently, any local fee revenues generated from such persons operating vehicles for-hire at these facilities would not be impacted.

Additionally, the legislation does not apply to persons operating a medical transportation vehicle for-hire, so any local fee revenues generated from such persons would be unaffected as well.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees

Issue: License or Permit to Operate a Vehicle for-Hire

Bill Number(s): HB 377 (codified as Chapter 2024-28, L.O.F.)

The licensing and regulation of vehicles for-hire can vary significantly from one jurisdiction to another while some jurisdictions may not require it at all. The House Final Bill Analysis of HB 377 cites a few licensure examples in Hillsborough and Miami-Dade counties and City of Orlando, as well as a few non-licensure examples in Collier County and the cities of Naples and Sarasota.⁴

EDR staff contacted representatives of the Florida Association of Counties and Florida League of Cities. The Florida Association of Counties representative stated that the Association does not have a comprehensive list of those local governments that license vehicles for-hire. However, they are aware of several counties (i.e., Broward, Charlotte, Hillsborough, Miami-Dade, Osceola, and Palm Beach) that do. FAC also identified several counties (i.e., Collier, Lee, and Sarasota) that have repealed licensure of vehicles for-hire. The Florida League of Cities did not furnish any information regarding licensure, non-licensure, or potential local revenue impacts.

Since the statewide number of persons operating vehicles for-hire who might qualify for the exception and the number of local governments currently imposing licensure fees on such persons are unknown, EDR staff is recommending a negative indeterminate fiscal impact.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			(**)	(**)		
2025-26			(**)	(**)		
2026-27			(**)	(**)		
2027-28			(**)	(**)		
2028-29			(**)	(**)		

Revenue Distribution: Local funds only

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the proposed estimates.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2025-26	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2026-27	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2027-28	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2028-29	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)

⁴ Florida House of Representative Staff Final Bill Analysis, dated March 22, 2024, (pp.3-4) available at: <https://www.myfloridahouse.gov/Sections/Documents/loadaddoc.aspx?FileName=h0377z1.RRS.DOCX&DocumentType=Analysis&BillNumber=0377&Session=2024>

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees

Issue: Local Option Food and Beverage Tax – Levy of 1% Tax in Select Municipalities Subject to Referendum Approval

Bill Number(s): CS/HB 7073 (codified as Chapter 2024-158, L.O.F.)

Entire Bill

Partial Bill: Section 21 only

Sponsor(s): House Appropriations Committee, House Ways and Means Committee, and Representative McClain

Month/Year Impact Begins: July 1, 2024

Date(s) Conference Reviewed: June 17, 2024

Section 1: Narrative

a. Current Law:

Municipal Resort Tax

Chapter 67-930, L.O.F., as amended by Chapters 82-142, 83-363, 93-286, and 94-344, L.O.F., authorizes the Municipal Resort Tax, which also consists of two separate levies. Municipalities in counties having a population of not less than 330,000 and not more than 340,000 (i.e., Broward County) and in counties having a population of more than 900,000 (i.e., Miami-Dade County), according to the 1960 decennial census, whose charter specifically provided or was amended prior to January 1, 1968, to provide for this tax levy, are eligible to impose it by ordinance adopted by the governing body. A tax of up to 4% may be levied upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, tourist or trailer camp, as defined in part I of ch. 212, F.S. A tax of up to 2% may be levied upon the retail sale price of all items of food or beverages sold at retail, and of alcoholic beverages sold at retail for consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, the tax does not apply to those sales the amount of which is less than 50 cents or sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than \$10.

The Miami-Dade County municipalities of Bal Harbour, Miami Beach, and Surfside are eligible to impose the Municipal Resort Tax. According to their official government websites, Bal Harbour¹, Miami Beach², and Surfside³ are imposing the tax at 4 percent on transient rental transactions and 2 percent on the sale of food and beverages.

It is the duty of every person renting a room or rooms and selling at retail food or beverages or alcoholic beverages for consumption on the premises to act as the tax collection agent. These persons must collect, report, and pay over to the municipality all taxes levied in accordance with the enacted ordinance. Any municipality collecting the tax has the same duties and privileges as the Department of Revenue (DOR) under part I of ch. 212, F.S., and may use any power granted to the DOR under this part including enforcement and collection procedures and penalties.

The governing body may authorize by ordinance the creation of an authority or commission empowered to contract and be contracted with its own name as an agency of the municipality to expend the tax proceeds as the body may determine appropriate. The tax proceeds are used for the creation and maintenance of convention and publicity bureaus; development and maintenance of art and cultural centers; enhancement of tourism; publicity and advertising; construction, operation, and maintenance of auditoriums, community centers, and convention structures; or relief from ad valorem taxes being used for any of these other purposes.

Local Option Food and Beverage Tax

Section 212.0306, F.S., authorizes the Local Option Food and Beverage Tax, which actually consists of two separate levies. Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. The first tax authorized in s. 212.0306(1)(a), F.S., may be imposed at the rate of 2 percent on the sale of food, beverages, or alcoholic beverages in hotels and motels. A second tax authorized in s. 212.0306(1)(b), F.S., may be imposed at the rate of 1 percent on the sale of food, beverages, or alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. However, this 1 percent tax does not apply to any alcoholic beverage sold by the package for off-premises consumption. The county levying either tax locally administers the tax using the powers and duties enumerated for local administration of the tourist development tax by s. 125.0104, F.S. Miami-Dade County began levying these taxes on October 1, 1993.

¹ <http://www.balharbourfl.gov/doing-business/resort-tax-registration>

² <https://www.miamibeachfl.gov/city-hall/finance/filepay-resort-tax/>

³ See document entitled "Resort Tax Form" available at <http://www.townofsufsidefl.gov/departments-services/finance/certificate-of-use-local-business-tax-receipt-and-resort-tax-information>

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees

Issue: Local Option Food and Beverage Tax – Levy of 1% Tax in Select Municipalities Subject to Referendum Approval

Bill Number(s): CS/HB 7073 (codified as Chapter 2024-158, L.O.F.)

The county distributes the 2 percent tax proceeds to a countywide convention and visitors’ bureau, which by interlocal agreement and contract with the county has been given the primary responsibility for tourist and convention promotion, to be used for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.). If the county is not or is no longer a party to such an interlocal agreement and contract with a countywide convention and visitors’ bureau, the county allocates the proceeds for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.).

As described in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.), the 2 percent tax proceeds are used for the following purposes.

1. Promoting and advertising tourism in the State of Florida and nationally and internationally.
2. Funding convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county.

The 1 percent tax proceeds are distributed by the county pursuant to the guidelines provided in the approved plans for addressing homeless needs as well as the construction and operation of domestic violence centers. The county and its respective municipalities continue to contribute each year at least 85 percent of aggregate expenditures from the respective county or municipal general fund budget for county-operated or municipally-operated homeless shelter services at or above the average level of such expenditures in the two fiscal years preceding the levy date of this tax.

For the first 12 months of the 1 percent tax levy, the proceeds are used by the county to assist persons who have become or are about to become homeless. These funds are made available for emergency homeless shelters, food, clothing, medical care, counseling, alcohol and drug abuse treatment, mental health treatment, employment and training, education, and housing. Thereafter, not less than 15 percent of the proceeds are made available for construction and operation of domestic violence centers. The remainder is used for programs to assist the homeless or those about to become homeless. In addition, the proceeds and accrued interest may be used as collateral, pledged, or hypothecated for authorized projects, including bonds issued in connection with such authorized projects.

Prior to 2023, sales in cities or towns imposing a Municipal Resort Tax, as authorized by Chapter 67-930, L.O.F., were exempt from both the 1% and 2% Local Option Food and Beverages Tax levies. However, legislation enacted in 2023 (i.e., HB 7063, which was codified as Chapter 2023-157) authorized the 1% Local Option Food and Beverage Tax authorized in s. 212.0306(1)(b), F.S., to be imposed by each of the three municipalities of Bal Harbour, Miami Beach, and Surfside, if the levy is approved by a majority of registered electors of that municipality voting in a referendum held at a general election as defined in s. 97.021, F.S.

Relevant Taxes on the Sale of Food, Beverages, or Alcoholic Beverages			
Local Option Food and Beverage Tax		Municipal Resort Tax	
2% Tax	On the sale of food, beverages, or alcoholic beverages in hotels and motels only.		Upon the retail sale price of all items of food or beverages sold at retail, and of alcoholic beverages sold at retail for consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, this tax shall not apply to those sales the amount of which is less than fifty cents nor to sales of food or beverages delivered to a person’s home under a contract providing for deliveries on-a regular schedule when the price of each meal is less than ten dollars.
1% Tax	On the sale of food, beverages, or alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels; however, the tax shall not apply to any alcoholic beverage sold by the package for off-premises consumption.	Up to 2% Tax	

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees

Issue: Local Option Food and Beverage Tax – Levy of 1% Tax in Select Municipalities Subject to Referendum Approval

Bill Number(s): CS/HB 7073 (codified as Chapter 2024-158, L.O.F.)

- b. Proposed Change:** The legislation amends s. 212.0306(2)(d), F.S., to clarify that in a referendum to adopt the 1% Local Option Food and Beverage Tax in any of the three municipalities (i.e., Bal Harbour, Miami Beach, and Surfside) currently levying the Municipal Resort Tax, the 1% tax levy must be approved by a majority of electors voting in the election, rather than having to be approved by a majority of registered electors.

Section 2: Description of Data and Sources

None

Section 3: Methodology (Include Assumptions and Attach Details)

On June 23, 2023, the REC reviewed nearly identical legislation, which required a higher voting threshold for the levy’s approval, and the Conference adopted a zero/positive indeterminate fiscal impact.

Beginning July 1, 2024, any future imposition of the 1% Local Option Food and Beverage Tax on eligible sales within one or more of these three municipalities (and the resulting tax proceeds going to Miami-Dade County) would be subject to two conditions. First, the municipality’s governing body would need to adopt an ordinance calling for a local referendum, which must be held at a general election, to approve the tax levy within the jurisdiction. Second, a majority of electors of that municipality voting in the referendum would need to approve it.

For these reasons, the EDR staff again recommends a zero/positive indeterminate fiscal impact.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			0/**	0/**		
2025-26			0/**	0/**		
2026-27			0/**	0/**		
2027-28			0/**	0/**		
2028-29			0/**	0/**		

Revenue Distribution: Local funds only.

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted a zero impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Career and Technical Education
Bill Number(s): CS/CS/HB 917

- Entire Bill**
- Partial Bill:**

Sponsor(s): Representative Snyder
Month/Year Impact Begins: July 1, 2024
Date(s) Conference Reviewed: June 17, 2024

Section 1: Narrative

a. Current Law:

Florida apprenticeship standards define a journeyworker as a person working in an apprenticeable occupation who has successfully completed a registered apprenticeship program or who has worked the number of years required by established industry practices for the particular trade or occupation.

Currently, counties and municipalities are authorized to issue journeyman licenses in the plumbing, pipe fitting, mechanical, HVAC, electrical and alarm system trades. An individual who holds a valid, active journeyman license in the trade issued by any county or municipality may work as a journeyman in the trade in which he or she is licensed, in any other county or municipality without taking an additional examination or paying an additional license fee, if he or she meets certain experience thresholds. A local government may charge a registration fee for reciprocity, not to exceed \$25.

b. Proposed Change:

The bill removes the authorization for a county or municipality to charge a registration fee for reciprocity and requires counties and municipalities to recognize a person as a journeyman in the plumbing, pipe fitting, mechanical, HVAC, electric, and alarm system trades if the person was issued a journeyman license in such trade by a county or municipality in the state.

Section 2: Description of Data and Sources

House Choice & Innovation Subcommittee Staff
 House Regulatory Reform & Economic Development Subcommittee Staff
 Office of Policy and Budget Staff
 Florida Association of Counties

Section 3: Methodology (Include Assumptions and Attach Details)

Data regarding which local governments currently levy the permissible fee, and the annual proceeds from such fees, is unavailable. A negative impact can be expected as a result of the bill, but the magnitude is uncertain.

High Impact

If 4,000 or more individual fees are assessed in a given year, the impact will be negative indeterminant.

Low Impact

If under 4,000 individual fees are assessed in a given year, the impact will be negative insignificant.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	(**)	(**)			(*)	(*)
2025-26	(**)	(**)			(*)	(*)
2026-27	(**)	(**)			(*)	(*)
2027-28	(**)	(**)			(*)	(*)
2028-29	(**)	(**)			(*)	(*)

Revenue Distribution:

Local Funds

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees

Issue: Career and Technical Education

Bill Number(s): CS/CS/HB 917

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the low estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0.0	0.0	0.0	0.0	(*)	(*)	(*)	(*)
2025-26	0.0	0.0	0.0	0.0	(*)	(*)	(*)	(*)
2026-27	0.0	0.0	0.0	0.0	(*)	(*)	(*)	(*)
2027-28	0.0	0.0	0.0	0.0	(*)	(*)	(*)	(*)
2028-29	0.0	0.0	0.0	0.0	(*)	(*)	(*)	(*)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Beverage Tax

Issue: 13% Distribution to Select Medical Centers

Bill Number(s): [HB7073 – Section 48](#)

Entire Bill

Partial Bill: Section 48

Sponsor(s): Representative McClain

Month/Year Impact Begins: July 1, 2024

Date(s) Conference Reviewed: 6/17/2024

Section 1: Narrative

- a. **Current Law:** s. 561.121 F.S. directs 2% of monthly collection of excise taxes on alcoholic beverages, established in ss. 563.05, 564.06, and 565.12 and s. 565.02(9), be deposited into the Alcoholic Beverage and Tobacco Trust Fund. Then, the remainder of the funds collected shall be credited to the General Revenue Fund. Currently, no beverage tax revenue goes to medical centers.
- b. **Proposed Change:** HB 7073 Section 48 is an addition to 561.121 and creates a distribution to multiple medical centers across Florida. Beginning July 1, 2024, after the distribution to the Alcoholic Beverage and Tobacco Trust Fund, 13% of monthly collections, pursuant to ss. 563.05, 564.06, 565.02(9), and 565.12, is to be paid in the following shares:
 - One-third to the University of Miami Sylvester Comprehensive Cancer Center;
 - One-sixth to the Brain Tumor Immunotherapy Program at the University of Florida Health Shands Cancer Center;
 - One-sixth to the Norman Fixel Institute for Neurological Diseases at the University of Florida; and
 - One-third to the Mayo Clinic Comprehensive Cancer Center in Jacksonville.
 The distributions may not exceed \$30 million per fiscal year. The distribution is repealed June 30, 2054.

Section 2: Description of Data and Sources

January 2024 General Revenue Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)

The maximum amount that can be distributed annually is \$30 million. This maximum can be reached each year of the window based on the January 2024 General Revenue Estimating Conference forecast for Beverage Tax Collections. The University of Miami is a private university, the University of Florida is public and the Mayo Clinic is a nonprofit medical center. \$10 million of the distribution will stay with a state funded school.

Section 4: Proposed Fiscal Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			(\$30.0)	(\$30.0)		
2025-26			(\$30.0)	(\$30.0)		
2026-27			(\$30.0)	(\$30.0)		
2027-28			(\$30.0)	(\$30.0)		
2028-29			(\$30.0)	(\$30.0)		

Local/Other	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			\$10.0	\$10.0		
2025-26			\$10.0	\$10.0		
2026-27			\$10.0	\$10.0		
2027-28			\$10.0	\$10.0		
2028-29			\$10.0	\$10.0		

Revenue Distribution: Beverage Tax

REVENUE ESTIMATING CONFERENCE

Revenue Source: Beverage Tax

Issue: 13% Distribution to Select Medical Centers

Bill Number(s): [HB7073 – Section 48](#)

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	(30.0)	(30.0)	0.0	0.0	10.0	10.0	(20.0)	(20.0)
2025-26	(30.0)	(30.0)	0.0	0.0	10.0	10.0	(20.0)	(20.0)
2026-27	(30.0)	(30.0)	0.0	0.0	10.0	10.0	(20.0)	(20.0)
2027-28	(30.0)	(30.0)	0.0	0.0	10.0	10.0	(20.0)	(20.0)
2028-29	(30.0)	(30.0)	0.0	0.0	10.0	10.0	(20.0)	(20.0)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Dentistry Fees

Issue: Dentistry Exam Fees

Bill Number(s): SB 938

Entire Bill

Partial Bill:

Sponsor(s): Senator Yarborough

Month/Year Impact Begins: July 1, 2024

Date(s) Conference Reviewed:

Section 1: Narrative

a. Current Law: Prior to October 2011, the Department of Health (DOH) and the Board of Dentistry (board) administered the dental licensure exam. For this exam structure, section 466.006, F.S., requires an exam fee set by the board that could not exceed \$425 plus the per applicant cost to DOH to purchase the exam from the American Board of Dental Examiners (ADEX). Additionally, any person who fails the exam may retake the exam. Section 466.009, F.S., requires the applicant to pay a re-exam fee set by the board that cannot be greater than the original exam fee.

As of October 2011, Florida stopped administering its own dental exams, making the exam fee in statute obsolete. The exam is now administered by the CDCA-WREB-CITA© (CDCA). The ADEX dental exam fee is \$2,795 and the applicant pays the fee directly to CDCA. The exam is typically administered in the third or fourth year of dental school, resulting in dental students passing the exam prior to applying for licensure.

b. Proposed Change: Section 1 of the bill removes the obsolete requirements for DOH and the board to administer the exam and for the board to set an exam fee. Section 2 of the bill removes the obsolete re-exam fee set by the board.

Section 2: Description of Data and Sources:

- Florida Senate, *Bill Analysis and Impact Statement for SB 938*, available at: <https://www.flsenate.gov/Session/Bill/2024/938>
- Florida Department of Health, *2024 Agency Legislative Bill Analysis for SB 938*, on file with Senate Finance and Tax.

Section 3: Methodology (Include Assumptions and Attach Details): The exam fees required under sections 466.006 and 466.009, F.S., are obsolete because the exam is now administered by CDCA and applicants pay the exam fee directly to CDCA. This results in a zero impact to the state.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			\$0	\$0		
2025-26			\$0	\$0		
2026-27			\$0	\$0		
2027-28			\$0	\$0		
2028-29			\$0	\$0		

Revenue Distribution: Not applicable, fee revenue goes directly to CDCA.

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees

Issue: Single Fee for Certain Registered Agent Resignations

Bill Number(s): CS/CS/SB 1198

Entire Bill

Partial Bill:

Sponsor(s): Rules and Commerce and Tourism and Senator Martin

Month/Year Impact Begins: July 1, 2024

Date(s) Conference Reviewed:

Section 1: Narrative

a. Current Law:

In order for a registered agent to resign as the registered agent of the business entity, the registered agent must complete a specific form, accompanied by the payment of the required fee, and mail it in to the Department of State (DOS). The fee is \$25 for each LLC resignation and \$35 for each corporation (for and not for profit) resignation.

Currently, a registered agent serving as such for more than one business entity who wishes to resign from all such positions must pay a separate fee to resign as the registered agent of each individual business entity.

b. Proposed Change:

The bill creates a mechanism for a registered agent to resign from multiple dissolved business entities, if the entities in question are of the same type and have each been dissolved for 10 continuous years or more, by filing a single composite resignation statement with DOS. The fee is \$25 for two or more LLC resignations and \$35 for two or more corporation resignations.

This mechanism may only be utilized where the entities from which the registered agent wishes to resign are: domestic or foreign LLCs; domestic corporations; or domestic corporations not for profit.

Section 2: Description of Data and Sources

Contact with staff at the Department of State

Section 3: Methodology (Include Assumptions and Attach Details)

Registered Agents & Dissolved Entities

There are 77,585 registered agents associated with two or more LLCs that have been dissolved for 10 or more continuous years. There are 380,812 registered agents associated with two or more corporations that have been dissolved for 10 or more continuous years. In 2023, 443,662 LLCs and corporations were administratively dissolved.

DOS Fee Collection

DOS includes registered agent resignation fees within all corporate fees received, so they do not know how much is specifically paid in resignation fees yearly to DOS.

There is no fee associated with remaining as a registered agent of a dissolved entity. Accordingly, DOS believes that this bill will have a positive revenue impact because the consolidated resignation fee may incentivize some registered agents associated with multiple dissolved entities to actually file for resignation.

Positive Indeterminate or Positive Insignificant

For LLCs, at least 4000 of the 77,585 agents registered to multiple LLCs would need to pay the \$25 fee in a fiscal year for the impact to be positive indeterminate. Any number of agents below 4000 paying the fee would result in a positive insignificant impact.

For corporations, at least 2,858 of the 380,812 agents registered to multiple corporations would need to pay the \$35 fee in a fiscal year for the impact to be positive indeterminate. Any number of agents below 2,858 paying the fee would result in a positive insignificant impact.

Some combination of LLC and corporation resignation fees can also produce enough revenue to meet the positive indeterminate threshold.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees

Issue: Single Fee for Certain Registered Agent Resignations

Bill Number(s): CS/CS/SB 1198

Conclusion

Even with the consolidated resignation fee, there is still no penalty for remaining as a registered agent in a dissolved entity. Accordingly, there may be no incentive for registered agents associated with multiple dissolved entities to resign. On the other hand, some registered agents may view the consolidated fee as an opportunity to formally remove themselves from long-standing, dissolved entities.

Based on information from DOS and the above assumptions, the high end of this estimate could be positive indeterminate, and the low end could be positive insignificant.

Section 4: Proposed Fiscal Impact

	High		Low	
	Cash	Recurring	Cash	Recurring
2024-25	**	0	*	0
2025-26	**	0	*	0
2026-27	**	0	*	0
2027-28	**	0	*	0
2028-29	**	0	*	0

Revenue Distribution: General Revenue

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted 0/positive indeterminate for cash and recurring impacts.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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/**
2026-27	0/**	0/**	0.0	0.0	0.0	0.0	0/**	0/**
2027-28	0/**	0/**	0.0	0.0	0.0	0.0	0/**	0/**
2028-29	0/**	0/**	0.0	0.0	0.0	0.0	0/**	0/**

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Affordable Housing – Opt Out

Bill Number(s): CS/HB 7073

Entire Bill

Partial Bill: Section 16 [Subsection (3)]

Sponsor(s): Representative McClain

Month/Year Impact Begins: 2025 Real Property Tax Roll

Date(s) Conference Reviewed: February 28, 2024; June 17, 2024

Section 1: Narrative

- a. Current Law:** Section 196.1978, Florida Statutes, provides an ad valorem exemption for certain affordable housing properties with more than 70 units, that have rent set within provided limits, and that are newly constructed. Specifically, a 75% exemption is available for units serving those up to 120% of median annual adjusted gross income in the area, and a 100% exemption is available for units serving those up to 80% of median annual adjusted gross income in the area.

420.6075 requires the Shimberg Center for Housing Studies to produce an annual housing report to assist in research and planning for affordable housing.

- b. Proposed Change:** The bill provides an option to opt out of the 75% exemption for those taxing authorities which the report required by 420.6075 identifies as having more units available at the 120% income level than renters.

Section 2: Description of Data and Sources

2022F Real Property (NAL) Roll data

Apartment Pricing Market Research:

Various apartment websites and Apartments.com

Conversations with Florida Housing Finance Corporation's (FHFC's) Office of Multifamily Development

Distribution of bedrooms for renter-occupied units: Census.gov Table B25042 Tenure by Bedrooms, 2021 ACS 1-year estimates
[B25042: TENURE BY BEDROOMS - Census Bureau Table](#)

Florida Housing Finance Corporation: Florida Housing Rental Programs - 2022 MTSP Income and Rent Limits, 4/18/2022

<https://www.floridahousing.org/owners-and-managers/compliance/rent-limits>

List of FHFC properties: Florida Housing Data Clearinghouse—Assisted Housing Inventory Property List (Sheet 2)

<http://flhousingdata.shimberg.ufl.edu/assisted-housing-inventory/results?nid=1>

Median Household Income by County: Florida Health Charts

<https://www.flhealthcharts.gov/ChartsReports/rdPage.aspx?rdReport=NonVitalIndRateOnly.DataViewer&cid=293>

Median Income and Income Distribution: 2021 ACS 1-Year Estimates Table S1901

<https://data.census.gov/table?q=household+income+in+florida&tid=ACSST1Y2021.S1901>

Rental-occupied bedroom distribution: ACS 2021 1-Yr data

Rent Limits: Florida Housing Finance Corporation: Florida Housing Rental Programs - 2022 MTSP Income and Rent Limits, 4/18/2022

<https://www.floridahousing.org/owners-and-managers/compliance/rent-limits>

Rental Rate Information: Smart Asset: "How Much Should I Charge for Rent?"

<https://smartasset.com/mortgage/how-much-you-should-charge-for-rent#:~:text=The%20amount%20of%20rent%20you,%24%2C000%20and%20%24%2C750%20each%20month.>

Residential Non-homestead Taxable Value Growth Rates: August 2022 Ad Valorem Revenue Estimating Conference (AV REC)

<http://edr.state.fl.us/Content/conferences/advalorem/index.cfm>

Survey Cost per Unit: information received from Office of Economic and Demographic Research

[Shimberg Center For Housing Studies 2023 Annual Report Impact Adopted February 28, 2023](#)

Section 3: Methodology (Include Assumptions and Attach Details)

County opt-out eligibility was determined using the Shimberg report. The 2023 methodology evaluating the impact of 196.1978 was replicated, and a duplicate version was created were all counties eligible to opt-out did so. The difference between the analyses is the maximum potential impact of the bill. If all eligible counties opted out, the table below would be the impact.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Affordable Housing – Opt Out

Bill Number(s): CS/HB 7073

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			\$0	\$110.4 M		
2025-26			\$134.6 M	\$134.6 M		
2026-27			\$159.8 M	\$159.8 M		
2027-28			\$185.9 M	\$185.9 M		
2028-29			\$214.0 M	\$214.0 M		

Because the impact is at the discretion of local governments, the impact is zero if none adopt an ordinance and negative indeterminate if any do. The language first impacts the 2025 roll, so the Fiscal Year 2024-25 cash impact is \$0.

Functionally identical language appeared before the conference on [June 23, 2023](#), during which the proposed fiscal impact below was adopted.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			\$0	0/**		
2025-26			0/**	0/**		
2026-27			0/**	0/**		
2027-28			0/**	0/**		
2028-29			0/**	0/**		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 06/17/2024): The conference adopted a zero/positive indeterminate impact with a cash impact of zero in FY 2024-25.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	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/**
2026-27	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**
2027-28	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**
2028-29	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**

	A	B	C	D	E	F	G
1	School Impact						
2		High		Middle		Low	
3		Cash	Recurring	Cash	Recurring	Cash	Recurring
4	2023-24			\$0	\$31.3 M		
5	2024-25			\$37.4 M	\$37.4 M		
6	2025-26			\$45.6 M	\$45.6 M		
7	2026-27			\$54.1 M	\$54.1 M		
8	2027-28			\$63.0 M	\$63.0 M		
9	2028-29			\$72.5 M	\$72.5 M		
10							
11	Non-School Impact						
12		High		Middle		Low	
13		Cash	Recurring	Cash	Recurring	Cash	Recurring
14	2023-24			\$0	\$61.2 M		
15	2024-25			\$73.0 M	\$73.0 M		
16	2025-26			\$89.0 M	\$89.0 M		
17	2026-27			\$105.7 M	\$105.7 M		
18	2027-28			\$122.9 M	\$122.9 M		
19	2028-29			\$141.5 M	\$141.5 M		
20							
21	Total Impact						
22		High		Middle		Low	
23		Cash	Recurring	Cash	Recurring	Cash	Recurring
24	2023-24			\$0	\$92.5 M		
25	2024-25			\$110.4 M	\$110.4 M		
26	2025-26			\$134.6 M	\$134.6 M		
27	2026-27			\$159.8 M	\$159.8 M		
28	2027-28			\$185.9 M	\$185.9 M		
29	2028-29			\$214.0 M	\$214.0 M		

	N	O	P
1	County	Units minus Renters, <=120%	Eligible to Opt-Out
2	Alachua	3,351	1
3	Baker	4,418	1
4	Bay	1,151	1
5	Bradford	865	1
6	Brevard	6,565	1
7	Broward	(33,237)	0
8	Calhoun	36	1
9	Charlotte	(579)	0
10	Citrus	(620)	0
11	Clay	4,418	1
12	Collier	(1,247)	0
13	Columbia	865	1
14	Miami-Dade	(61,721)	0
15	DeSoto	(1,469)	0
16	Dixie	865	1
17	Duval	4,418	1
18	Escambia	(612)	0
19	Flagler	(357)	0
20	Franklin	36	1
21	Gadsden	36	1
22	Gilchrist	865	1
23	Glades	(1,469)	0
24	Gulf	36	1
25	Hamilton	865	1
26	Hardee	(1,469)	0
27	Hendry	(1,469)	0
28	Hernando	3,994	1
29	Highlands	(1,469)	0
30	Hillsborough	3,994	1
31	Holmes	36	1
32	Indian River	10	1
33	Jackson	36	1
34	Jefferson	36	1
35	Lafayette	865	1
36	Lake	799	1
37	Lee	(1,135)	0
38	Leon	2,293	1
39	Levy	865	1
40	Liberty	36	1
41	Madison	865	1
42	Manatee	3,057	1
43	Marion	3,216	1
44	Martin	683	1
45	Monroe	(61,721)	0
46	Nassau	4,418	1
47	Okaloosa	1,338	1
48	Okeechobee	10	1
49	Orange	799	1
50	Osceola	799	1
51	Palm Beach	(7,728)	0
52	Pasco	3,994	1
53	Pinellas	3,994	1
54	Polk	248	1
55	Putnam	4,418	1
56	St. Johns	4,418	1
57	St. Lucie	683	1
58	Santa Rosa	(612)	0
59	Sarasota	3,057	1
60	Seminole	799	1
61	Sumter	387	1
62	Suwannee	865	1
63	Taylor	865	1
64	Union	865	1
65	Volusia	(357)	0
66	Wakulla	36	1
67	Walton	36	1
68	Washington	36	1

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Affordable Housing – Opt Out – 99 Year Land Use Restriction

Bill Number(s): CS/HB 7073

Entire Bill

Partial Bill: Section 16 [Subsection (4)]

Sponsor(s): Representative McClain

Month/Year Impact Begins: 2026 Real Property Tax Roll

Date(s) Conference Reviewed: March 5, 2024; June 17, 2024

Section 1: Narrative

a. Current Law: A variety of affordable housing exemptions exist in section 196.1978, Florida Statutes, but none include the first 15 years of an affordable housing property with more than 70 units rented at the 80% and below median annual adjusted gross income level with a land use restriction agreement with the Florida Housing Finance Corporation.

Section 192.042, F.S., indicates in part that:

Improvements or portions not substantially completed on January 1 shall have no value placed thereon. "Substantially completed" shall mean that the improvement or some self-sufficient unit within it can be used for the purpose for which it was constructed.

b. Proposed Change: A full property tax exemption is added for affordable housing property with more than 70 units rented at the 80% and below median annual adjusted gross income level with a land use restriction agreement with the Florida Housing Finance Corporation. The agreement requires the land to be used for affordable housing for 99 years.

Section 2: Description of Data and Sources

2023 Millage and Taxes Levied Report, 2023 Final Data Book published by Property Tax Oversight

Results of the Ad Valorem Estimating Conference, January 5, 2023

2023 Final NAL Real Property Tax Roll

Data provided by the Florida Housing Finance Corporation

[Impact from March 5, 2024](#)

Section 3: Methodology (Include Assumptions and Attach Details)

The Florida Housing Finance Corporation provided data on newly constructed properties that would have been eligible based on the bill language in calendar years 2020 through 2023. The number of properties has declined, but this is expected to return to prior levels because of 2023 legislation aimed to assist with rising costs. The average share of units in the 80% income and below levels ranged from 96.2% to 99.7% in that time period. The agreements vary in length from 30 to 50 years, but the corporation could offer 99-year agreements.

The bill does not require the entire property to be newly constructed, but rather, than an improvement must exist that was substantially completed within 2 years before the first submission to the application. For example, a 100 unit facility built in 1999 with vacant land builds a new 8-unit building on the vacant land in 2025. The new 8-unit building would be eligible for the exemption. An analysis was run looking at new construction on multifamily parcels with 10 or more units from 2015 through 2023. The parcels were divided into those with zero new construction, those with less than \$100,000 of new construction, and those with \$100,000 or more of new construction. The table below shows the share of relevant properties with the identified values of new construction. The value is count of multifamily with 10+ units and the indicated amount of construction divided by the total count of multifamily with 10+ units.

Multifamily 10+ Units	2015	2016	2017	2018	2019	2020	2021	2022	2023
\$100K+ Construction Share	2.21%	2.15%	2.29%	2.39%	2.61%	2.09%	2.77%	2.87%	2.62%
Any Value Construction Share	4.45%	4.22%	4.48%	4.28%	5.75%	3.40%	4.06%	8.48%	5.72%

Special consideration is necessary for the requirement that an improvement must exist that was substantially completed within 2 years before the first submission to the application. The context of the definition of “substantially completed” is to indicate that an improvement is no longer under construction and should have its value placed on the roll. If it is not substantially completed, it has no value on the roll. Alternatively, an improvement only has value on the roll if it is substantially completed. An apartment complex built in 1990 that is operational in 2023 would be considered substantially completed in 2023, and assumably in every year from 1991 until 2023. To argue that this complex was not “substantially completed within 2 years before” a given date would, by the statutory definition in 192.042, be arguing that it should have zero value on the tax roll. The

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Affordable Housing – Opt Out – 99 Year Land Use Restriction

Bill Number(s): CS/HB 7073

requirement that an improvement be substantially completed within 2 years before the submission has no bearing on the construction date of the property or the date in which it was initially considered to be substantially completed. Additionally, the requirement that an improvement to land where an improvement did not previously exist does not appear to function without some time limit on the word “previously”. Without it, every improvement in the state exists where an improvement did not previously exist. As such, the requirements of (4)(b)1. appear to simply be any completed improvement. The analysis presented assumes the construction had to have been completed within 2 years of the first application submission.

To identify the magnitude of the impact on the first year due to the requirement that construction be completed within 2 years of the first submission of an application for this exemption, an assumption must be made regarding when applications first become available. If, for example only, applications became available upon the proposed language taking effect on July 1, 2024, the applicants applying then built on July 1, 2022 would be eligible for the exemption come the 2026 roll. For each impact presented, a date is selected for when applications become available. Based on that date, a multiplier is applied to account for any days prior to January 1, 2025 that would be included. For example, if we assume 10 new properties each year and applications first exist on July 1, 2024, then a 3.5 multiplier would be applied to indicate 35 new properties eligible only in the first year. Each remaining year would not have the multiplier and would have 10 new properties.

Properties receiving the exemption in 196.1978(1) for non-profit charitable owners are used as a proxy to estimate the value for the newly eligible properties. Of the 655 properties receiving that exemption with more than 70 units, the average just value is \$12.6 million and the median is \$11.0 million. Those properties could include moderate income units, so the lower median value per property is used in this analysis.

The high assumes that there will be 43 new properties each year, based on the new properties in 2021. Of them, 99.7% of their units will be for the 80% or less income level, based on the maximum percentage in the history. All of them are assumed to meet the 99-year land agreement. Applications are assumed to be first available on January 1, 2025. The maximum share of 8.5% of parcels having undergone new construction is used as a share up to account for older properties.

The middle assumes that there will be 30 new properties each year, based on the new properties in 2020. Of them, 97.9% of their units will be for the 80% or less income level, based on the average of the maximum and minimum percentage in the history. 50% of them are assumed to meet the 99-year land agreement. Applications are assumed to be first available on July 1, 2025. The average share of 3.7% of parcels having undergone new construction is used as a share up to account for older properties.

The low assumes that there will be 16 new properties each year, based on the new properties in 2023. Of them, 96.2% of their units will be for the 80% or less income level, based on the minimum percentage in the history. 20% of them are assumed to meet the 99-year land agreement. Applications are assumed to be first available on January 1, 2026. The average share of 2.4% of parcels having undergone new construction valued over \$100,000 is used as a share up to account for older properties.

The 2023 average value is grown out across the forecast horizon using the nonhomestead residential just value growth rate from the latest ad valorem conference. Cohorts are made for the impacted years as each year there is a new group of newly constructed affordable housing properties and the prior groups maintain their exemptions. 2023 aggregate millage rates are applied. The analysis first impacts the 2026 roll for properties constructed in 2025. Because of this late start and the nature of the increase due to growth in values and cohorts, the 6th year is used as the recurring.

The high, middle, and low described in the above narrative produce the following results:

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	\$0	\$(63.3 M)	\$0	\$(19.0 M)	\$0	\$(3.6 M)
2025-26	\$0	\$(63.3 M)	\$0	\$(19.0 M)	\$0	\$(3.6 M)
2026-27	\$(28.0 M)	\$(63.3 M)	\$(7.7 M)	\$(19.0 M)	\$(1.3 M)	\$(3.6 M)
2027-28	\$(39.0 M)	\$(63.3 M)	\$(11.2 M)	\$(19.0 M)	\$(2.0 M)	\$(3.6 M)
2028-29	\$(50.7 M)	\$(63.3 M)	\$(15.0 M)	\$(19.0 M)	\$(2.8 M)	\$(3.6 M)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Affordable Housing – Opt Out – 99 Year Land Use Restriction

Bill Number(s): CS/HB 7073

Functionally identical language appeared before the conference on [March 5, 2024](#), during which the proposed fiscal impact below was adopted.

Section 4: Proposed Fiscal Impact

	Previously Adopted	
	Cash	Recurring
2024-25	\$0	\$(26.6 M)
2025-26	\$0	\$(26.6 M)
2026-27	\$(11.8 M)	\$(26.6 M)
2027-28	\$(16.4 M)	\$(26.6 M)
2028-29	\$(21.3 M)	\$(26.6 M)

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the middle estimate.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0.0	(4.1)	0.0	(7.2)	0.0	(11.3)
2025-26	0.0	(4.1)	0.0	(7.2)	0.0	(11.3)
2026-27	(1.7)	(4.1)	(2.9)	(7.2)	(4.6)	(11.3)
2027-28	(2.4)	(4.1)	(4.2)	(7.2)	(6.6)	(11.3)
2028-29	(3.3)	(4.1)	(5.6)	(7.2)	(8.9)	(11.3)

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0.0	0.0	0.0	0.0	0.0	(11.3)	0.0	(11.3)
2025-26	0.0	0.0	0.0	0.0	0.0	(11.3)	0.0	(11.3)
2026-27	0.0	0.0	0.0	0.0	(4.6)	(11.3)	(4.6)	(11.3)
2027-28	0.0	0.0	0.0	0.0	(6.6)	(11.3)	(6.6)	(11.3)
2028-29	0.0	0.0	0.0	0.0	(8.9)	(11.3)	(8.9)	(11.3)

	A	B	C	D	E	F	G	H	I
1	2023 Aggregate Millage Rates								
2	School	5.99							
3	Non-School	10.38							
4									
5	Historical - FHFC Data	2020	2021	2022	2023				
6	Count	18	24	14	10				
7	Units <=80% Income	2,129	3,118	2,027	1,311				
8	Share of Units <=80% Income	100.0%	97.9%	100.0%	93.9%				
9									
10	196.1978(1) Exempt Properties	2023 Just Value							
11	Mean	\$ 12,633,278							
12	Median	\$ 11,001,853							
13									
14	Assumptions	High	Middle	Low	Previously Adopted				
15	New Properties Each Year	24	18	10	20				
16	Date of First Applications	1/1/2025	7/1/2025	1/1/2026	1/1/2025				
17	<i>First Year Includes Built After</i>	1/1/2023	7/1/2023	1/1/2024	1/1/2023				
18	<i>First Year Multiplier</i>	3.0	2.5	2.0	3.0				
19	Annual Share Up for New Construction on Older Properties	108.5%	103.7%	102.4%	108.5%				
20	Share of Units <=80% Income	100.0%	97.0%	93.9%	100.0%				
21	Share with 99 Year Agreement	100.0%	50.0%	20.0%	90.0%				
22	Average Value Per Property	\$ 11,001,853	\$ 11,001,853	\$ 11,001,853	\$ 11,001,853				
23									
24	Roll Year	Non-Homestead Res.	Growth	Value Per Property H	Value Per Property	Value Per Property L			
25	2022	\$ 1,038,437							
26	2023	\$ 1,233,675	18.80%	\$ 11,001,853	\$ 11,001,853	\$ 11,001,853			
27	2024	\$ 1,276,230	3.45%	\$ 11,381,351	\$ 11,381,351	\$ 11,381,351			
28	2025	\$ 1,322,140	3.60%	\$ 11,790,778	\$ 11,790,778	\$ 11,790,778			
29	2026	\$ 1,375,623	4.05%	\$ 12,267,733	\$ 12,267,733	\$ 12,267,733			
30	2027	\$ 1,434,837	4.30%	\$ 12,795,806	\$ 12,795,806	\$ 12,795,806			
31	2028	\$ 1,494,000	4.12%	\$ 13,323,416	\$ 13,323,416	\$ 13,323,416			
32	2029	\$ 1,554,612	4.06%	\$ 13,863,953	\$ 13,863,953	\$ 13,863,953			
33									
34	High - Cohort	2026	2027	2028	2029	Total			
35	2026	\$ 958,624,016				\$ 958,624,016			
36	2027	\$ 999,888,607	\$ 333,144,186			\$ 1,333,032,793			
37	2028	\$ 1,041,117,107	\$ 346,880,751	\$ 346,880,751		\$ 1,734,878,609			
38	2029	\$ 1,083,355,644	\$ 360,953,842	\$ 360,953,842	\$ 360,953,842	\$ 2,166,217,170			
39									

	A	B	C	D	E	F	G	H	I
40	Middle - Cohort	2026	2027	2028	2029	Total			
41	2026	\$ 278,248,416				\$ 278,248,416			
42	2027	\$ 290,225,799	\$ 115,820,785			\$ 406,046,584			
43	2028	\$ 302,192,706	\$ 120,596,434	\$ 120,596,434		\$ 543,385,574			
44	2029	\$ 314,452,785	\$ 125,489,079	\$ 125,489,079	\$ 125,489,079	\$ 690,920,024			
45									
46	Low - Cohort	2026	2027	2028	2029	Total			
47	2026	\$ 47,254,574				\$ 47,254,574			
48	2027	\$ 49,288,678	\$ 24,619,063			\$ 73,907,741			
49	2028	\$ 51,321,003	\$ 25,634,183	\$ 25,634,183		\$ 102,589,368			
50	2029	\$ 53,403,116	\$ 26,674,172	\$ 26,674,172	\$ 26,674,172	\$ 133,425,632			
51									
52	School Impact								
53		High		Middle		Low		Previously Adopted	
54		Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
55	2024-25	\$0	\$(13.0 M)	\$0	\$(4.1 M)	\$0	\$(0.8 M)	\$0	\$(9.7 M)
56	2025-26	\$0	\$(13.0 M)	\$0	\$(4.1 M)	\$0	\$(0.8 M)	\$0	\$(9.7 M)
57	2026-27	\$(5.7 M)	\$(13.0 M)	\$(1.7 M)	\$(4.1 M)	\$(0.3 M)	\$(0.8 M)	\$(4.3 M)	\$(9.7 M)
58	2027-28	\$(8.0 M)	\$(13.0 M)	\$(2.4 M)	\$(4.1 M)	\$(0.4 M)	\$(0.8 M)	\$(6.0 M)	\$(9.7 M)
59	2028-29	\$(10.4 M)	\$(13.0 M)	\$(3.3 M)	\$(4.1 M)	\$(0.6 M)	\$(0.8 M)	\$(7.8 M)	\$(9.7 M)
60									
61	Non-School Impact								
62		High		Middle		Low		Previously Adopted	
63		Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
64	2024-25	\$0	\$(22.5 M)	\$0	\$(7.2 M)	\$0	\$(1.4 M)	\$0	\$(16.9 M)
65	2025-26	\$0	\$(22.5 M)	\$0	\$(7.2 M)	\$0	\$(1.4 M)	\$0	\$(16.9 M)
66	2026-27	\$(9.9 M)	\$(22.5 M)	\$(2.9 M)	\$(7.2 M)	\$(0.5 M)	\$(1.4 M)	\$(7.5 M)	\$(16.9 M)
67	2027-28	\$(13.8 M)	\$(22.5 M)	\$(4.2 M)	\$(7.2 M)	\$(0.8 M)	\$(1.4 M)	\$(10.4 M)	\$(16.9 M)
68	2028-29	\$(18.0 M)	\$(22.5 M)	\$(5.6 M)	\$(7.2 M)	\$(1.1 M)	\$(1.4 M)	\$(13.5 M)	\$(16.9 M)
69									
70	Total Impact								
71		High		Middle		Low		Previously Adopted	
72		Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
73	2024-25	\$0	\$(35.5 M)	\$0	\$(11.3 M)	\$0	\$(2.2 M)	\$0	\$(26.6 M)
74	2025-26	\$0	\$(35.5 M)	\$0	\$(11.3 M)	\$0	\$(2.2 M)	\$0	\$(26.6 M)
75	2026-27	\$(15.7 M)	\$(35.5 M)	\$(4.6 M)	\$(11.3 M)	\$(0.8 M)	\$(2.2 M)	\$(11.8 M)	\$(26.6 M)
76	2027-28	\$(21.8 M)	\$(35.5 M)	\$(6.6 M)	\$(11.3 M)	\$(1.2 M)	\$(2.2 M)	\$(16.4 M)	\$(26.6 M)
77	2028-29	\$(28.4 M)	\$(35.5 M)	\$(8.9 M)	\$(11.3 M)	\$(1.7 M)	\$(2.2 M)	\$(21.3 M)	\$(26.6 M)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Annual Inflation Adjustment to Homestead Exemption

Bill Number(s): CS/HJR 7017

Entire Bill

Partial Bill:

Sponsor(s): Representative Buchanan

Month/Year Impact Begins: January 2025

Date(s) Conference Reviewed: January 12, 2024; January 19, 2024; June 17, 2024

Section 1: Narrative

- a. **Current Law:** The second homestead exemption applies to the non-school ad valorem levies on the assessed valuation of a homestead greater than \$50,000 and up to \$75,000 and does not change with economic conditions.
- b. **Proposed Change:** The joint resolution allows the total value of the second homestead exemption to adjust for inflation using the Consumer Price Index for all urban consumers. This is the same index used to cap the property's assessed value growth through the Save Our Homes cap, though this one is not capped at 3%, allowing the exemption to potentially catch up to assessed value in years of high inflation. It is assumed that this adjustment to the exemption value will be done by effectively changing the \$75,000 upper bound of the exemption, but this is not explicitly stated.

Any future homestead exemptions added to the constitution that only apply to non-school levies will also be adjusted annually for inflation using the same index.

Section 2: Description of Data and Sources

2023 Millage and Taxes Levied Report, 2023 Final Data Book published by Property Tax Oversight
Results of the Ad Valorem Estimating Conference, January 5, 2023
2023 Final NAL Real Property Tax Roll

Section 3: Methodology (Include Assumptions and Attach Details)

Using the estimated Save Our Homes growth cap from the latest Ad Valorem Estimating Conference, every homestead parcel's non-school assessed value is grown out to 2030. Each year, each parcel's 2nd homestead exemption under the current law is calculated as well as the 2nd homestead exemption under the proposed change. The sum of the differences for each parcel is the base new exemption. Dividing this by the number of homesteads with a non-zero impact gives the average additional exemption per parcel.

Each year there is some value of net new homesteads. Since 2000 this value has fluctuated, but never exceeded 2.71% nor decreased by more than -1.64%. In recent years this has increased at a decreasing rate, with a 2023 value of 1.51%, which is remarkably close to the 10-year average of 1.48%. As such, the 2023 value is used in estimating the number of net new homesteads each year. Further, some share of these net new homesteads would, for value or exemption reasons, not be impacted by the proposed change. The ratio of the number of homesteads impacted in the base additional exemption process to the total number of homesteads in 2023 was used to share down the net new homesteads to the net new homesteads with additional exemption value. This value is cumulative each year and multiplied by the average additional exemption per parcel to arrive at the additional new exemption. The base new exemption plus the additional new exemption is multiplied by the millage rates to arrive at the impact.

The resolution additionally indicates that any future homestead exemptions added to the constitution that only apply to non-school levies will also be adjusted annually for inflation using the same index. It cannot be predicted whether or not there will be future exemptions added.

The proposed change would go into effect on January 1, 2025 and first impact revenues in Fiscal Year 2025-26. The proposed change is a joint resolution to be submitted to the voters, and as such, has a zero/negative indeterminate impact. The impact is zero if the resolution fails to pass, or the below table if it passes:

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Annual Inflation Adjustment to Homestead Exemption

Bill Number(s): CS/HJR 7017

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			\$0	\$(140.2 M)		
2025-26			\$(22.8 M)	\$(140.2 M)		
2026-27			\$(46.8 M)	\$(140.2 M)		
2027-28			\$(84.5 M)	\$(140.2 M)		
2028-29			\$(111.7 M)	\$(140.2 M)		

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			0	(0/**)		
2025-26			(0/**)	(0/**)		
2026-27			(0/**)	(0/**)		
2027-28			(0/**)	(0/**)		
2028-29			(0/**)	(0/**)		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted a zero/negative indeterminate impact since this is a joint resolution proposing an amendment to be submitted to the voters.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	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/(**)
2026-27	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2027-28	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2028-29	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)

Note: If the constitutional amendment does not pass, the impact is zero. If approved, because the amendment is self-executing, the Conference adopted the following impact (with the 5th year cash impact being the recurring impact):

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0.0	0.0	0.0	(140.2)	0.0	(140.2)
2025-26	0.0	0.0	(22.8)	(140.2)	(22.8)	(140.2)
2026-27	0.0	0.0	(46.8)	(140.2)	(46.8)	(140.2)
2027-28	0.0	0.0	(84.5)	(140.2)	(84.5)	(140.2)
2028-29	0.0	0.0	(111.7)	(140.2)	(111.7)	(140.2)

	A	B	C	D	E	F	G
1	Taxable Value Impact - Base Only						
2	County	Fiscally Constrained County Flag	2025	2026	2027	2028	2029
3	Alachua		\$ 22,308,580	\$ 45,303,240	\$ 80,923,663	\$ 105,670,630	\$ 131,147,569
4	Baker	Yes	\$ 2,340,154	\$ 4,770,365	\$ 8,547,867	\$ 11,201,963	\$ 13,945,840
5	Bay		\$ 16,584,275	\$ 33,643,501	\$ 59,957,519	\$ 78,193,151	\$ 96,975,965
6	Bradford	Yes	\$ 2,099,768	\$ 4,298,544	\$ 7,796,449	\$ 10,275,791	\$ 12,850,581
7	Brevard		\$ 70,636,429	\$ 143,413,942	\$ 255,979,486	\$ 334,101,088	\$ 414,457,408
8	Broward		\$ 179,546,691	\$ 363,777,706	\$ 647,418,657	\$ 843,592,212	\$ 1,044,821,803
9	Calhoun	Yes	\$ 678,691	\$ 1,389,900	\$ 2,520,460	\$ 3,326,480	\$ 4,169,390
10	Charlotte		\$ 26,531,994	\$ 53,813,495	\$ 95,916,946	\$ 125,118,279	\$ 155,067,815
11	Citrus		\$ 18,981,282	\$ 38,696,341	\$ 69,451,509	\$ 90,946,583	\$ 113,206,427
12	Clay		\$ 23,668,009	\$ 47,999,578	\$ 85,562,747	\$ 111,597,068	\$ 138,285,548
13	Collier		\$ 49,359,436	\$ 99,852,605	\$ 177,317,403	\$ 230,700,333	\$ 285,271,230
14	Columbia	Yes	\$ 5,264,451	\$ 10,741,516	\$ 19,318,267	\$ 25,364,595	\$ 31,632,860
15	Miami-Dade		\$ 195,690,044	\$ 396,702,028	\$ 706,153,618	\$ 920,160,562	\$ 1,139,580,861
16	DeSoto	Yes	\$ 1,873,166	\$ 3,837,455	\$ 6,947,743	\$ 9,157,695	\$ 11,467,511
17	Dixie	Yes	\$ 647,683	\$ 1,347,823	\$ 2,500,703	\$ 3,336,377	\$ 4,225,001
18	Duval		\$ 85,069,692	\$ 172,606,945	\$ 307,872,525	\$ 401,772,499	\$ 498,345,488
19	Escambia		\$ 27,685,661	\$ 56,306,947	\$ 100,772,306	\$ 131,767,120	\$ 163,776,551
20	Flagler		\$ 17,793,363	\$ 35,980,189	\$ 63,871,504	\$ 83,095,835	\$ 102,733,814
21	Franklin	Yes	\$ 1,088,816	\$ 2,209,693	\$ 3,948,500	\$ 5,158,957	\$ 6,411,743
22	Gadsden	Yes	\$ 2,782,571	\$ 5,690,693	\$ 10,278,807	\$ 13,522,373	\$ 16,890,613
23	Gilchrist	Yes	\$ 1,581,912	\$ 3,239,573	\$ 5,848,407	\$ 7,684,697	\$ 9,599,719
24	Glades	Yes	\$ 811,299	\$ 1,664,816	\$ 3,021,309	\$ 3,984,010	\$ 4,987,410
25	Gulf	Yes	\$ 1,219,706	\$ 2,488,130	\$ 4,466,188	\$ 5,850,240	\$ 7,275,752
26	Hamilton	Yes	\$ 624,678	\$ 1,280,422	\$ 2,327,134	\$ 3,072,621	\$ 3,861,876
27	Hardee	Yes	\$ 1,248,363	\$ 2,562,585	\$ 4,642,939	\$ 6,109,533	\$ 7,628,263
28	Hendry	Yes	\$ 2,357,573	\$ 4,816,126	\$ 8,680,656	\$ 11,389,534	\$ 14,214,673
29	Hernando		\$ 22,398,301	\$ 45,528,245	\$ 81,457,463	\$ 106,502,980	\$ 132,346,934
30	Highlands	Yes	\$ 9,159,541	\$ 18,707,937	\$ 33,734,186	\$ 44,332,654	\$ 55,323,729
31	Hillsborough		\$ 129,328,575	\$ 262,241,740	\$ 467,308,903	\$ 609,461,330	\$ 755,434,498
32	Holmes	Yes	\$ 1,038,501	\$ 2,126,092	\$ 3,843,944	\$ 5,053,228	\$ 6,310,074
33	Indian River		\$ 21,019,523	\$ 42,633,887	\$ 76,133,833	\$ 99,345,796	\$ 123,181,184
34	Jackson	Yes	\$ 2,490,610	\$ 5,103,463	\$ 9,228,631	\$ 12,136,140	\$ 15,180,719
35	Jefferson	Yes	\$ 1,223,119	\$ 2,492,477	\$ 4,474,054	\$ 5,869,245	\$ 7,323,630
36	Lafayette	Yes	\$ 462,633	\$ 947,934	\$ 1,708,958	\$ 2,249,003	\$ 2,812,408
37	Lake		\$ 43,818,666	\$ 88,771,660	\$ 157,981,510	\$ 205,819,895	\$ 254,886,627
38	Lee		\$ 87,429,722	\$ 177,205,749	\$ 315,519,928	\$ 411,218,949	\$ 509,437,098
39	Leon		\$ 24,679,102	\$ 50,025,592	\$ 89,113,777	\$ 116,144,004	\$ 143,861,873
40	Levy	Yes	\$ 3,716,706	\$ 7,607,885	\$ 13,678,837	\$ 17,933,951	\$ 22,374,871
41	Liberty	Yes	\$ 348,043	\$ 715,038	\$ 1,284,052	\$ 1,689,106	\$ 2,113,212
42	Madison	Yes	\$ 1,000,074	\$ 2,052,406	\$ 3,743,809	\$ 4,944,163	\$ 6,203,595
43	Manatee		\$ 45,965,260	\$ 93,122,787	\$ 165,739,664	\$ 215,963,366	\$ 267,428,299
44	Marion		\$ 41,586,288	\$ 84,622,702	\$ 151,603,436	\$ 198,347,484	\$ 246,606,481
45	Martin		\$ 21,198,635	\$ 42,959,899	\$ 76,447,424	\$ 99,564,646	\$ 123,263,592
46	Monroe		\$ 7,719,000	\$ 15,601,178	\$ 27,674,277	\$ 35,978,853	\$ 44,471,216
47	Nassau		\$ 12,566,838	\$ 25,461,170	\$ 45,321,672	\$ 59,047,656	\$ 73,126,435
48	Okaloosa		\$ 21,245,244	\$ 43,034,988	\$ 76,537,505	\$ 99,712,100	\$ 123,475,426
49	Okeechobee	Yes	\$ 2,556,476	\$ 5,222,165	\$ 9,437,104	\$ 12,414,071	\$ 15,526,257
50	Orange		\$ 109,695,059	\$ 222,193,760	\$ 395,299,657	\$ 514,904,731	\$ 637,511,727
51	Osceola		\$ 34,635,558	\$ 70,231,536	\$ 125,099,603	\$ 163,094,986	\$ 202,034,923
52	Palm Beach		\$ 159,339,751	\$ 322,925,287	\$ 574,522,742	\$ 748,413,604	\$ 926,645,058
53	Pasco		\$ 60,326,071	\$ 122,550,853	\$ 219,088,356	\$ 286,265,093	\$ 355,526,094
54	Pinellas		\$ 106,226,257	\$ 215,765,679	\$ 385,401,562	\$ 503,255,321	\$ 624,528,000
55	Polk		\$ 59,123,600	\$ 120,124,309	\$ 214,655,197	\$ 280,502,065	\$ 348,258,075
56	Putnam	Yes	\$ 5,088,060	\$ 10,402,078	\$ 18,772,647	\$ 24,726,929	\$ 30,973,133
57	Saint Johns		\$ 40,112,164	\$ 81,151,669	\$ 144,072,707	\$ 187,418,402	\$ 231,720,967
58	Saint Lucie		\$ 41,075,172	\$ 83,270,462	\$ 148,449,837	\$ 193,635,714	\$ 240,022,208
59	Santa Rosa		\$ 21,250,211	\$ 43,081,530	\$ 76,776,580	\$ 100,123,925	\$ 124,095,439
60	Sarasota		\$ 62,233,858	\$ 126,022,907	\$ 224,162,611	\$ 291,954,343	\$ 361,381,474
61	Seminole		\$ 47,718,504	\$ 96,622,208	\$ 171,842,448	\$ 223,780,260	\$ 276,985,197
62	Sumter		\$ 24,791,307	\$ 50,171,124	\$ 89,129,937	\$ 116,034,164	\$ 143,569,121
63	Suwannee	Yes	\$ 2,985,347	\$ 6,155,328	\$ 11,201,592	\$ 14,795,288	\$ 18,553,304
64	Taylor	Yes	\$ 1,257,581	\$ 2,589,859	\$ 4,687,984	\$ 6,201,944	\$ 7,805,233
65	Union	Yes	\$ 704,612	\$ 1,447,766	\$ 2,632,480	\$ 3,478,609	\$ 4,349,504
66	Volusia		\$ 61,458,749	\$ 124,832,302	\$ 222,982,235	\$ 291,191,287	\$ 361,376,551
67	Wakulla	Yes	\$ 3,489,061	\$ 7,108,622	\$ 12,738,428	\$ 16,656,044	\$ 20,698,394
68	Walton		\$ 7,682,324	\$ 15,578,881	\$ 27,755,634	\$ 36,193,191	\$ 44,856,812
69	Washington	Yes	\$ 1,612,405	\$ 3,299,379	\$ 5,976,225	\$ 7,858,374	\$ 9,831,028
70	Statewide - All		\$ 2,110,230,795	\$ 4,280,144,691	\$ 7,629,264,741	\$ 9,950,363,120	\$ 12,334,242,111
71	Fiscally Constrained County Only		\$ 61,751,600	\$ 126,316,070	\$ 227,988,360	\$ 299,773,615	\$ 374,540,323

	A	B	H	I	J	K	L
1	NonSchool Tax Levy Impact - Base + Net New						
2	County	Fiscally Constrained County Flag	2025	2026	2027	2028	2029
3	Alachua		\$ 240,984	\$ 495,618	\$ 896,620	\$ 1,185,809	\$ 1,490,597
4	Baker	Yes	\$ 25,279	\$ 52,188	\$ 94,709	\$ 125,706	\$ 158,506
5	Bay		\$ 179,148	\$ 368,060	\$ 664,319	\$ 877,463	\$ 1,102,209
6	Bradford	Yes	\$ 22,682	\$ 47,026	\$ 86,383	\$ 115,312	\$ 146,057
7	Brevard		\$ 763,035	\$ 1,568,950	\$ 2,836,207	\$ 3,749,196	\$ 4,710,640
8	Broward		\$ 1,939,514	\$ 3,979,733	\$ 7,173,284	\$ 9,466,574	\$ 11,875,236
9	Calhoun	Yes	\$ 7,331	\$ 15,206	\$ 27,926	\$ 37,329	\$ 47,388
10	Charlotte		\$ 286,606	\$ 588,720	\$ 1,062,743	\$ 1,404,045	\$ 1,762,470
11	Citrus		\$ 205,041	\$ 423,338	\$ 769,510	\$ 1,020,579	\$ 1,286,682
12	Clay		\$ 255,669	\$ 525,116	\$ 948,020	\$ 1,252,314	\$ 1,571,726
13	Collier		\$ 533,195	\$ 1,092,389	\$ 1,964,645	\$ 2,588,860	\$ 3,242,336
14	Columbia	Yes	\$ 56,868	\$ 117,512	\$ 214,043	\$ 284,635	\$ 359,533
15	Miami-Dade		\$ 2,113,899	\$ 4,339,925	\$ 7,824,057	\$ 10,325,804	\$ 12,952,248
16	DeSoto	Yes	\$ 20,234	\$ 41,982	\$ 76,980	\$ 102,765	\$ 130,337
17	Dixie	Yes	\$ 6,996	\$ 14,745	\$ 27,707	\$ 37,440	\$ 48,021
18	Duval		\$ 918,947	\$ 1,888,322	\$ 3,411,173	\$ 4,508,587	\$ 5,664,095
19	Escambia		\$ 299,068	\$ 615,999	\$ 1,116,539	\$ 1,478,657	\$ 1,861,452
20	Flagler		\$ 192,209	\$ 393,624	\$ 707,685	\$ 932,480	\$ 1,167,652
21	Franklin	Yes	\$ 11,762	\$ 24,174	\$ 43,749	\$ 57,892	\$ 72,875
22	Gadsden	Yes	\$ 30,058	\$ 62,256	\$ 113,887	\$ 151,745	\$ 191,975
23	Gilchrist	Yes	\$ 17,088	\$ 35,441	\$ 64,799	\$ 86,236	\$ 109,108
24	Glades	Yes	\$ 8,764	\$ 18,213	\$ 33,476	\$ 44,708	\$ 56,686
25	Gulf	Yes	\$ 13,176	\$ 27,220	\$ 49,485	\$ 65,650	\$ 82,695
26	Hamilton	Yes	\$ 6,748	\$ 14,008	\$ 25,784	\$ 34,480	\$ 43,893
27	Hardee	Yes	\$ 13,485	\$ 28,035	\$ 51,443	\$ 68,560	\$ 86,701
28	Hendry	Yes	\$ 25,467	\$ 52,688	\$ 96,180	\$ 127,810	\$ 161,561
29	Hernando		\$ 241,953	\$ 498,080	\$ 902,534	\$ 1,195,149	\$ 1,504,229
30	Highlands	Yes	\$ 98,944	\$ 204,665	\$ 373,769	\$ 497,490	\$ 628,798
31	Hillsborough		\$ 1,397,044	\$ 2,868,928	\$ 5,177,700	\$ 6,839,218	\$ 8,586,118
32	Holmes	Yes	\$ 11,218	\$ 23,259	\$ 42,590	\$ 56,706	\$ 71,719
33	Indian River		\$ 227,059	\$ 466,415	\$ 843,549	\$ 1,114,833	\$ 1,400,053
34	Jackson	Yes	\$ 26,904	\$ 55,832	\$ 102,252	\$ 136,189	\$ 172,541
35	Jefferson	Yes	\$ 13,212	\$ 27,268	\$ 49,572	\$ 65,863	\$ 83,239
36	Lafayette	Yes	\$ 4,997	\$ 10,370	\$ 18,935	\$ 25,238	\$ 31,965
37	Lake		\$ 473,342	\$ 971,163	\$ 1,750,407	\$ 2,309,658	\$ 2,896,990
38	Lee		\$ 944,441	\$ 1,938,633	\$ 3,495,905	\$ 4,614,593	\$ 5,790,160
39	Leon		\$ 266,591	\$ 547,281	\$ 987,365	\$ 1,303,338	\$ 1,635,105
40	Levy	Yes	\$ 40,149	\$ 83,230	\$ 151,559	\$ 201,250	\$ 254,308
41	Liberty	Yes	\$ 3,760	\$ 7,823	\$ 14,227	\$ 18,955	\$ 24,018
42	Madison	Yes	\$ 10,803	\$ 22,453	\$ 41,481	\$ 55,482	\$ 70,509
43	Manatee		\$ 496,530	\$ 1,018,765	\$ 1,836,366	\$ 2,423,485	\$ 3,039,537
44	Marion		\$ 449,227	\$ 925,773	\$ 1,679,739	\$ 2,225,804	\$ 2,802,880
45	Martin		\$ 228,994	\$ 469,982	\$ 847,024	\$ 1,117,289	\$ 1,400,989
46	Monroe		\$ 83,383	\$ 170,677	\$ 306,626	\$ 403,745	\$ 505,451
47	Nassau		\$ 135,751	\$ 278,546	\$ 502,156	\$ 662,618	\$ 831,140
48	Okaloosa		\$ 229,497	\$ 470,803	\$ 848,022	\$ 1,118,943	\$ 1,403,397
49	Okeechobee	Yes	\$ 27,616	\$ 57,131	\$ 104,561	\$ 139,308	\$ 176,468
50	Orange		\$ 1,184,957	\$ 2,430,803	\$ 4,379,850	\$ 5,778,128	\$ 7,245,831
51	Osceola		\$ 374,143	\$ 768,334	\$ 1,386,081	\$ 1,830,210	\$ 2,296,289
52	Palm Beach		\$ 1,721,233	\$ 3,532,807	\$ 6,365,610	\$ 8,398,504	\$ 10,532,063
53	Pasco		\$ 651,659	\$ 1,340,708	\$ 2,427,460	\$ 3,212,393	\$ 4,040,839
54	Pinellas		\$ 1,147,486	\$ 2,360,479	\$ 4,270,181	\$ 5,647,401	\$ 7,098,260
55	Polk		\$ 638,670	\$ 1,314,162	\$ 2,378,341	\$ 3,147,722	\$ 3,958,232
56	Putnam	Yes	\$ 54,963	\$ 113,799	\$ 207,998	\$ 277,479	\$ 352,034
57	Saint Johns		\$ 433,303	\$ 887,800	\$ 1,596,300	\$ 2,103,161	\$ 2,633,694
58	Saint Lucie		\$ 443,706	\$ 910,980	\$ 1,644,798	\$ 2,172,930	\$ 2,728,044
59	Santa Rosa		\$ 229,551	\$ 471,313	\$ 850,671	\$ 1,123,565	\$ 1,410,444
60	Sarasota		\$ 672,268	\$ 1,378,692	\$ 2,483,682	\$ 3,276,236	\$ 4,107,390
61	Seminole		\$ 515,469	\$ 1,057,048	\$ 1,903,984	\$ 2,511,204	\$ 3,148,158
62	Sumter		\$ 267,803	\$ 548,873	\$ 987,544	\$ 1,302,105	\$ 1,631,778
63	Suwannee	Yes	\$ 32,249	\$ 67,339	\$ 124,112	\$ 166,029	\$ 210,873
64	Taylor	Yes	\$ 13,585	\$ 28,333	\$ 51,942	\$ 69,597	\$ 88,713
65	Union	Yes	\$ 7,611	\$ 15,839	\$ 29,167	\$ 39,036	\$ 49,436
66	Volusia		\$ 663,895	\$ 1,365,667	\$ 2,470,604	\$ 3,267,673	\$ 4,107,334
67	Wakulla	Yes	\$ 37,690	\$ 77,768	\$ 141,140	\$ 186,910	\$ 235,254
68	Walton		\$ 82,987	\$ 170,433	\$ 307,527	\$ 406,151	\$ 509,834
69	Washington	Yes	\$ 17,418	\$ 36,095	\$ 66,216	\$ 88,185	\$ 111,737
70	Statewide - All		\$ 22,795,310	\$ 46,824,839	\$ 84,530,899	\$ 111,660,408	\$ 140,188,531
71	Fiscally Constrained County Only		\$ 667,058	\$ 1,381,899	\$ 2,526,071	\$ 3,363,982	\$ 4,256,950

	A	B	C	D	E	F	G
1	2023 Aggregate Millage Rates						
2	School Millage	5.9684					
3	NonSchool Millage	10.5329					
4							
5	Data & Assumptions						
6	Net New Homesteads Per Year	1.51%					
7	2023 Homestead Parcel Count	5,016,947					
8	Share of New Homesteads affected by law change (Other 2)	84.20%					
9							
10	Roll Year	CPI Increase	New 2nd Exemption	Homesteads with Additional Exemption Value	Base New Exemption	Base Tax Impact	
11	2025	1.02	\$ 25,500	4,224,213	\$ 2,110,230,795	\$ 22,226,850	
12	2026	1.02	\$ 26,010	4,244,677	\$ 4,280,144,691	\$ 45,082,336	
13	2027	1.03	\$ 26,790	4,273,780	\$ 7,629,264,741	\$ 80,358,283	
14	2028	1.02	\$ 27,326	4,292,467	\$ 9,950,363,120	\$ 104,806,180	
15	2029	1.02	\$ 27,893	4,310,679	\$ 12,334,242,111	\$ 129,915,339	
16							
17	Roll Year	Average Additional Exemption per Parcel	Net New Homesteads with Additional Exemption Value	Cumulative New Homesteads with Additional Exemption Value	Additional New Exemption	Additional Impact	Total Impact
18	2024	\$ -	63,671	63,671	\$ -	\$ -	\$ -
19	2025	\$ 421	64,631	128,302	\$ 53,969,987	\$ 568,460	\$ (22,795,310)
20	2026	\$ 853	65,605	193,907	\$ 165,434,301	\$ 1,742,503	\$ (46,824,839)
21	2027	\$ 1,521	66,594	260,501	\$ 396,150,810	\$ 4,172,617	\$ (84,530,899)
22	2028	\$ 1,983	67,598	328,098	\$ 650,744,603	\$ 6,854,228	\$ (111,660,408)
23	2029	\$ 2,459	68,616	396,715	\$ 975,343,222	\$ 10,273,193	\$ (140,188,531)
24							
25	Impact on School						
26		High		Middle		Low	
27		Cash	Recurring	Cash	Recurring	Cash	Recurring
28	2024-25			\$0	\$0		
29	2025-26			\$0	\$0		
30	2026-27			\$0	\$0		
31	2027-28			\$0	\$0		
32	2028-29			\$0	\$0		
33							
34	Impact on Non-School						
35		High		Middle		Low	
36		Cash	Recurring	Cash	Recurring	Cash	Recurring
37	2024-25			\$0	\$(140.2 M)		
38	2025-26			\$(22.8 M)	\$(140.2 M)		
39	2026-27			\$(46.8 M)	\$(140.2 M)		
40	2027-28			\$(84.5 M)	\$(140.2 M)		
41	2028-29			\$(111.7 M)	\$(140.2 M)		
42							
43	Total Impact						
44		High		Middle		Low	
45		Cash	Recurring	Cash	Recurring	Cash	Recurring
46	2024-25			\$0	\$(140.2 M)		
47	2025-26			\$(22.8 M)	\$(140.2 M)		
48	2026-27			\$(46.8 M)	\$(140.2 M)		
49	2027-28			\$(84.5 M)	\$(140.2 M)		
50	2028-29			\$(111.7 M)	\$(140.2 M)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Homestead Exemption Implementation

Bill Number(s): CS/HB 7019

Entire Bill

Partial Bill:

Sponsor(s): Representative Buchanan

Month/Year Impact Begins: January 2025

Date(s) Conference Reviewed: January 12, 2024; January 19, 2024; June 17, 2024

Section 1: Narrative

- a. **Current Law:** The second homestead exemption applies to the non-school ad valorem levies on the assessed valuation of a homestead greater than \$50,000 and up to \$75,000 and does not change with economic conditions.
- b. **Proposed Change:** The implementation of this bill depends upon the passage of the accompanying joint resolution, CS/HJR 7017. If it passes, the \$25,000 second homestead exemption on the assessed valuation of a homestead greater than \$50,000 is adjusted annually by the Consumer Price Index for all urban consumers.

The bill additionally allows for an appropriation to offset 95% of the reduction in ad valorem tax revenue in fiscally constrained counties resulting from the new exemption adjustment.

Section 2: Description of Data and Sources

2023 Millage and Taxes Levied Report, 2023 Final Data Book published by Property Tax Oversight
 Results of the Ad Valorem Estimating Conference, January 5, 2023
 2023 Final NAL Real Property Tax Roll
[Impact for HB7019 – January 12, 2024](#)

Section 3: Methodology (Include Assumptions and Attach Details)

Using the estimated Save Our Homes growth cap from the latest Ad Valorem Estimating Conference, every homestead parcels non-school assessed value is grown out to 2030. Each year, each parcel’s 2nd homestead exemption under the current law is calculated as well as the 2nd homestead exemption under the proposed change. The sum of the differences for each parcel is the base new exemption. Dividing this by the number of homesteads with a non-zero impact gives the average additional exemption per parcel.

Each year there is some value of net new homesteads. Since 2000 this value has fluctuated, but never exceeded 2.71% nor decreased by more than -1.64%. In recent years this has increased at a decreasing rate, with a 2023 value of 1.51%, which is remarkably close to the 10-year average of 1.48%. As such, the 2023 value is used in estimating the number of net new homesteads each year. Further, some share of these net new homesteads would, for value or exemption reasons, not be impacted by the proposed change. The ratio of the number of homesteads impacted in the base additional exemption process to the total number of homesteads in 2023 was used to share down the net new homesteads to the net new homesteads with additional exemption value. This value is cumulative each year and multiplied by the average additional exemption per parcel to arrive at the additional new exemption. The base new exemption plus the additional new exemption is multiplied by the millage rates to arrive at the impact.

The proposed change would go into effect on January 1, 2025 and first impact revenues in Fiscal Year 2025-26. The related resolutions are self-executing and, as such, the impact of this implementing bill is zero.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			\$0	\$0		
2025-26			\$0	\$0		
2026-27			\$0	\$0		
2027-28			\$0	\$0		
2028-29			\$0	\$0		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Homestead Exemption Implementation

Bill Number(s): CS/HB 7019

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 06/17/2024): The adopted impact of the implementing bill for the constitutional amendments is zero because both resolutions are self-executing.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V/Highway Safety Fees

Issue: Railroad Crossing

Bill Number(s): CS/CS/CS/HB 1301

Entire Bill

Partial Bill: Sections 17, 18, 19, and 20

Sponsor(s): Representative Abbott

Month/Year Impact Begins: 07/01/2024

Date(s) Conference Reviewed: 06/17/2024

Section 1: Narrative

- a. Current Law:** Section 316.1575, F.S. states that any person walking or driving a vehicle approaching a railroad-highway grade crossing shall stop within 50 feet but not less than 15 feet from the nearest rail of such railroad and shall not proceed until he or she may do so safely. A violation of this section is a noncriminal traffic infraction punishable pursuant to chapter 318 as either a pedestrian or moving violation. Section 316.1576, F.S. states that a person may not drive a vehicle through a railroad-highway grade crossing that does not have sufficient space and undercarriage to drive completely through the crossing without stopping. A violation of this section is a noncriminal traffic infraction punishable pursuant to chapter 318. Section 318.18, F.S. specifies penalties for noncriminal offenses pursuant to section 318.14, F.S. and criminal offenses listed in section 318.17, F.S. Section 322.27, F.S. grants the Department of Highway Safety and Motor Vehicles authority to suspend or revoke a driver license or identification card.
- b. Proposed Change:** Section 316.1575, F.S. is revised so that any person cycling, walking, or driving a vehicle approaching a railroad-highway grade crossing shall stop within 50 feet but not less than 15 feet from the nearest rail of such railroad and shall not proceed until he or she may do so safely. If the infraction resulted from operation of a vehicle, for the first violation there will be a fine of \$500 or 25 hours of community service and 6 points assessed against the license. The fine is \$1,000 with no community service option for each subsequent violation. Section 316.1576, F.S. is revised so that when a person drives a vehicle through a railroad-highway grade crossing that does not have sufficient space and undercarriage to drive completely through the crossing without stopping, the penalty for a first violation is a fine of \$500 or community service and 6 points assessed against the license. The fine is \$1,000 with no community service option for each subsequent violation. The fine is \$1,000 with no community service option for each subsequent violation. Section 318.18, F.S. is revised to include replace the \$100 fine for a violation of section 316.1575, F.S. with the new fines in the bill and include the new fines for violations of section 316.1576, F.S. In addition, the department shall suspend the driver license for 6 months for each subsequent violation of section 316.1576, F.S. Section 322.27, F.S. is revised to conform to previous changes in the bill.

Section 2: Description of Data and Sources

<https://oli.org/track-statistics/collisions-fatalities-state>

<https://services.flhsmv.gov/SpecialtyPlates/UniformTrafficCitationReport>

https://www.flhsmv.gov/pdf/crashreports/crash_facts_2022.pdf

https://cdn.ymaws.com/www.flclerks.com/resource/resmgr/publicationsanddocuments/2023_Distribution_Schedule_e.pdf

Contact with DOR, OSCA, and Clerks staff

Article V REC held 12/20/2023

Section 3: Methodology (Include Assumptions and Attach Details)

There will be positive impacts to GR, local funds, and various state trust funds from higher fines and additional driver license reinstatement fees. Crashes and paid violations data from HSMV was used to assume that crashes represent approximately 25% of paid violations. According to Operation Lifesaver, there were 122 collisions at rail crossings in Florida in 2023. Therefore, assuming collisions are 25% of paid violations, it is assumed that there were 489 rail crossing violations in 2023. This amount was grown by the Allocated Traffic growth rates from the most recent Article V REC. It is further assumed that 50% of rail crossing violations are signal violations vs stopping on tracks violations, 85% of violations are first-time violations, and 15% of first time violations will elect community service rather than the fine. These assumptions were used to estimate the new stream of fines collections vs the current fines and the new driver license reinstatement fees. The result for all years is an insignificant positive impact to GR and State Trust and a \$0.1M positive impact to local funds.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V/Highway Safety Fees

Issue: Railroad Crossing

Bill Number(s): CS/CS/CS/HB 1301

Section 4: Proposed Fiscal Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			*	*		
2025-26			*	*		
2026-27			*	*		
2027-28			*	*		
2028-29			*	*		

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			*	*		
2025-26			*	*		
2026-27			*	*		
2027-28			*	*		
2028-29			*	*		

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			0.1	0.1		
2025-26			0.1	0.1		
2026-27			0.1	0.1		
2027-28			0.1	0.1		
2028-29			0.1	0.1		

Revenue Distribution:

General Revenue, Local Trust Funds, Multiple State Trust Funds (see attached spreadsheet)

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the proposed impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	Insignificant	Insignificant	Insignificant	Insignificant	0.1	0.1	0.1	0.1
2025-26	Insignificant	Insignificant	Insignificant	Insignificant	0.1	0.1	0.1	0.1
2026-27	Insignificant	Insignificant	Insignificant	Insignificant	0.1	0.1	0.1	0.1
2027-28	Insignificant	Insignificant	Insignificant	Insignificant	0.1	0.1	0.1	0.1
2028-29	Insignificant	Insignificant	Insignificant	Insignificant	0.1	0.1	0.1	0.1

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
1	Data and Assumptions																		
2	Fl HSMV Crashes 2022		397,620		Allocated Traffic														
3	Fl HSMV Moving Violations 2022		1,593,603		Growth Rates														
4	Crash per Violation		25%		2024-2025	1.49%													
5	Fl Rail Crossing Collisions 2023		122		2025-2026	0.74%													
6	Estimated Annual Rail Crossing Violations		489		2026-2027	0.36%													
7	% of Rail Crossing Violations that are Signal		50%		2027-2028	0.36%													
8	% of Violations 1st Time		85%		2028-2029	0.00%													
9	% of 1st Time Choosing Com. Serv.		15%																
10																			
11	Violations: Current																		
12		Number of Violations	316.1575 @ \$100	316.1576 @ \$60	Total Fines Collected	10% Clerks	Child Welfare Trust Fund	Juv. Justice Trust Fund	County Radio Comm. Program	GR 20.6%	EMS TF 7.2%	ACC TF 5.1%	B&SC TF 8.2%	DOR G&D TF 2.0%	Clerk 0.5%	Clerk or County 56.4%			
13	2024-2025	496	\$ 24,815	\$ 14,889	\$ 39,704	\$ 3,970	\$ 496	\$ 496	\$ 6,204	\$ 5,879	\$ 2,055	\$ 1,455	\$ 2,340	\$ 571	\$ 143	\$ 16,095			
14	2025-2026	500	\$ 24,997	\$ 14,998	\$ 39,996	\$ 4,000	\$ 500	\$ 500	\$ 6,249	\$ 5,922	\$ 2,070	\$ 1,466	\$ 2,357	\$ 575	\$ 144	\$ 16,213			
15	2026-2027	502	\$ 25,089	\$ 15,053	\$ 40,142	\$ 4,014	\$ 502	\$ 502	\$ 6,272	\$ 5,943	\$ 2,077	\$ 1,471	\$ 2,366	\$ 577	\$ 144	\$ 16,272			
16	2027-2028	504	\$ 25,180	\$ 15,108	\$ 40,288	\$ 4,029	\$ 504	\$ 504	\$ 6,295	\$ 5,965	\$ 2,085	\$ 1,477	\$ 2,374	\$ 579	\$ 145	\$ 16,332			
17	2028-2029	504	\$ 25,180	\$ 15,108	\$ 40,288	\$ 4,029	\$ 504	\$ 504	\$ 6,295	\$ 5,965	\$ 2,085	\$ 1,477	\$ 2,374	\$ 579	\$ 145	\$ 16,332			
18																			
19	Violations: New																		
20		Number of Violations	316.1575 @ \$500	316.1575 @ \$1,000	316.1576 @ \$500	316.1576 @ \$1,000	Total Fines Collected	10% Clerks	Child Welfare Trust Fund	Juv. Justice Trust Fund	County Radio Comm. Program	GR 20.6%	EMS TF 7.2%	ACC TF 5.1%	B&SC TF 8.2%	DOR G&D TF 2.0%	Clerk 0.5%	Clerk or County 56.4%	
21	2024-2025	496	\$ 89,644	\$ 37,222	\$ 89,644	\$ 37,222	\$ 253,733	\$ 25,373	\$ 496	\$ 496	\$ 6,204	\$ 45,560	\$ 15,924	\$ 11,279	\$ 18,135	\$ 4,423	\$ 1,106	\$ 124,736	
22	2025-2026	500	\$ 90,303	\$ 37,496	\$ 90,303	\$ 37,496	\$ 255,598	\$ 25,560	\$ 500	\$ 500	\$ 6,249	\$ 45,895	\$ 16,041	\$ 11,362	\$ 18,269	\$ 4,456	\$ 1,114	\$ 125,653	
23	2026-2027	502	\$ 90,633	\$ 37,633	\$ 90,633	\$ 37,633	\$ 256,531	\$ 25,653	\$ 502	\$ 502	\$ 6,272	\$ 46,062	\$ 16,099	\$ 11,404	\$ 18,335	\$ 4,472	\$ 1,118	\$ 126,112	
24	2027-2028	504	\$ 90,962	\$ 37,770	\$ 90,962	\$ 37,770	\$ 257,464	\$ 25,746	\$ 504	\$ 504	\$ 6,295	\$ 46,230	\$ 16,158	\$ 11,445	\$ 18,402	\$ 4,488	\$ 1,122	\$ 126,570	
25	2028-2029	504	\$ 90,962	\$ 37,770	\$ 90,962	\$ 37,770	\$ 257,464	\$ 25,746	\$ 504	\$ 504	\$ 6,295	\$ 46,230	\$ 16,158	\$ 11,445	\$ 18,402	\$ 4,488	\$ 1,122	\$ 126,570	
26																			
27	DL Suspensions: New																		
28		Number of Violations	Violations Subject to DL Suspension	Total Reinstatement Fees	GR	HSOTF	Tax Collector												
29	2024-2025	496	\$ 74	\$ 5,583	\$ 2,606	\$ 1,551	\$ 1,426												
30	2025-2026	500	\$ 75	\$ 5,624	\$ 2,625	\$ 1,563	\$ 1,437												
31	2026-2027	502	\$ 75	\$ 5,645	\$ 2,634	\$ 1,569	\$ 1,442												
32	2027-2028	504	\$ 76	\$ 5,665	\$ 2,644	\$ 1,574	\$ 1,447												
33	2028-2029	504	\$ 76	\$ 5,665	\$ 2,644	\$ 1,574	\$ 1,447												
34																			
35	Net Impact																		
36		GR	Trust	Local															
37	2024-2025	\$ 42,286	\$ 44,892	\$ 132,433															
38	2025-2026	\$ 42,597	\$ 45,222	\$ 133,407															
39	2026-2027	\$ 42,753	\$ 45,387	\$ 133,894															
40	2027-2028	\$ 42,908	\$ 45,552	\$ 134,381															
41	2028-2029	\$ 42,908	\$ 45,552	\$ 134,381															

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: Services Provided By HSMV

Bill Number(s): CS/CS/SB 736

Entire Bill

Partial Bill:

Sponsor(s): Senator Trumbull

Month/Year Impact Begins: 07/01/2024

Date(s) Conference Reviewed: 06/17/2024

Section 1: Narrative

- a. Current Law:** Section 319.28, F.S. states rules and guidelines for transfer of ownership of motor vehicles and motor homes. Section 319.29, F.S. states that if following the issuance of an original, duplicate, or corrected certificate of title by the department, the certificate is lost in transit and is not delivered to the addressee, the owner or lienholder of the motor vehicle or mobile home may within 180 days apply to the department for reissuance of the certificate of title at no charge. Section 320.03, F.S. describes the duties of county tax collectors regarding motor vehicle registrations. Section 320.06, F.S. rental cars under nine passengers to elect a permanent registration provided payment of appropriate license taxes and fees occurs annually. Section 320.084, F.S. allows one free motor vehicle license plate to be issued by the department for use on any motor vehicle owned or leased by any disabled veteran who has been a resident of this state continuously for the preceding 5 years or has established a domicile in this state and who has been honorably discharged from the United States Armed Forces. Section 320.131, F.S. directs the Department of Highway Safety and Motor Vehicles to design, issue, and regulate temporary tags for certain uses. The fee for a temporary tag is \$2, to be deposited 50% into the Highway Safety Operating Trust Fund (HSOTF) and 50% into the Brain and Spinal Cord Injury Trust Fund (BSCITF).
- b. Proposed Change:** Section 319.28, F.S. is revised so that if the previous owner of a motor vehicle or motor home died testate and the application for a certificate of title is made by a Florida-licensed attorney or accompanied by an affidavit attested by a Florida-licensed attorney, the affidavit shall establish a presumption of ownership and right of possession to the motor vehicle or mobile home, so long as the affidavit sets forth the rightful heir or heirs and the attorney attests in the affidavit that such heir or heirs are lawfully entitled to the rights of ownership and possession of the motor vehicle or mobile home. Section 319.29, F.S. is revised to clarify language. 320.03, F.S. is revised to allow a general lines agency licensed per chapter 626 to be appointed as a tax collector agent in a political subdivision with a population of 1.9 million or greater starting July 1, 2025. Section 320.06, F.S. is revised to also allow rental trucks to elect a permanent registration provided payment of appropriate license taxes and fees occurs annually. Section 320.084, F.S. is revised so that a disabled veteran who qualifies for a free plate can instead receive a military license plate for which he or she is eligible. A military veteran receiving a military license plate or specialty license plate must pay all applicable fees except those waived under previous subsections and is not eligible for accessibility benefits for which he or she would be otherwise eligible. Section 320.131, F.S. is revised to include the following instances for which a person may apply for and receive a temporary tag for 60 days: when an existing owner of a motor vehicle has submitted an application to transfer a valid out of state title that is subject to a lien and when an active-military service member with a valid Florida driver license provides evidence that he or she is deployed outside of the state.

Section 2: Description of Data and Sources

January 3, 2023 Highway Safety Revenue Estimating Conference

Department of Highway Safety and Motor Vehicles SB 736 Agency Bill Analysis prepared 12/6/2023

CS/CS/CS/SB 736 Staff Analysis prepared by Committee on Fiscal Policy Staff on 02/23/2024

Phone and email contact with HSMV staff

Number of disabled veteran plates July 2023 through May 2024

<https://www.flhsmv.gov/pdf/bulletins/2021/info21-012.pdf>

Section 3: Methodology (Include Assumptions and Attach Details)

Permanent Tags for Rental Trucks - Section 4

Rental car companies have had the option to select permanent registrations for fleet cars since July 2021. There is no tax or fee savings resulting from this selection. Rather, the benefit is in fleet management, for example not having to track down specific tags to update the annual expiration sticker. The bill expands this option to rental trucks. Similar to cars, there is not fee change. Therefore, this section of the bill has zero impact.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: Services Provided By HSMV

Bill Number(s): CS/CS/SB 736

Disabled Veteran Plates - Section 5

Currently, a disabled veteran may receive one free “Disabled Veteran” license plate. From July 2023 through May, 2024, there were 123,130 disabled veterans plates issued in Florida. The bill allows a disabled veteran to instead receive a free military special or specialty plate upon payment of applicable fees related to such plate. A military special plate is a plate which a veteran may qualify for depending on circumstances of service (for example “Purple Heart Recipient”), is provided without any extra charge, and the base tag fee is distributed into Department of Veteran Affairs Trust Funds instead of the State Transportation Trust Fund. In Fiscal Year 2022-23, \$3.2 million was distributed to veterans programs from base tag fees related to these plates. Specialty plates are license plates with specific designs for which there is an extra charge that is distributed into whatever state, local, or other fund is specified by statute for that plate. The most recent Highway Safety REC projects total specialty tag annual use fees ranging from \$56.1M in FY 2023-24 to \$62.8M in FY 2028-29. The net overall impact is positive or negative indeterminate. There could be some veterans who currently choose to pay for their registrations because they would rather have the stamped plate or specialty plate that will now receive either a free stamped plate or a specialty plate where they only pay the specialty plate fee (a negative impact). There also might be some veterans who currently use the free disabled veteran plates who now will choose to use specialty plates and will pay the specialty plate fees (a positive impact). The volume of either is unknown, thus the ultimate direction of positive or negative resulting from this section is unknown.

Temporary Tags - Section 6

There will be a positive impact to state trust funds from the sale of additional temporary tags for deployed Florida residents and out of state title transfers. Each temporary tag will also pay a \$2.50 service fee which is distributed either to HSOTF or local tax collectors depending upon who performs the transaction. This fee will almost exclusively go to tax collectors because the department was redirected these services to tax collectors. According to HSMV staff, there is nothing in the current data set that gives an indication of the scope this increase may cause. In addition, there is no way of knowing if these individuals will chose to obtain a temporary tag since it is only advantageous to do so in some (likely rare) circumstances. Therefore, the low impact is indeterminate positive. The middle and high scenarios increase the current forecast by 5% and 10%. There will also be an insignificant positive impact to the GR service change in all scenarios.

Section 4: Proposed Fiscal Impact

Permanent Tags for Rental Trucks - Section 4

GR/Trust/ Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			0.0	0.0		
2025-26			0.0	0.0		
2026-27			0.0	0.0		
2027-28			0.0	0.0		
2028-29			0.0	0.0		

Disabled Veteran Plates - Section 5

Trust/Local/ Other	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			+/-	+/-		
2025-26			+/-	+/-		
2026-27			+/-	+/-		
2027-28			+/-	+/-		
2028-29			+/-	+/-		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: Services Provided By HSMV

Bill Number(s): CS/CS/SB 736

Temporary Tags - Section 6

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0.3	0.3	0.1	0.1	**	**
2025-26	0.3	0.3	0.1	0.1	**	**
2026-27	0.3	0.3	0.1	0.1	**	**
2027-28	0.3	0.3	0.1	0.1	**	**
2028-29	0.3	0.3	0.1	0.1	**	**

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0.3	0.3	0.2	0.2	**	**
2025-26	0.3	0.3	0.2	0.2	**	**
2026-27	0.3	0.3	0.2	0.2	**	**
2027-28	0.3	0.3	0.2	0.2	**	**
2028-29	0.3	0.3	0.2	0.2	**	**

Revenue Distribution:

Various State and Local Trust Funds

HSOTF

BSITF

GR Service Charge

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted a positive/negative indeterminate impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	+/-	+/-	+/-	+/-	+/-	+/-	+/-	+/-
2025-26	+/-	+/-	+/-	+/-	+/-	+/-	+/-	+/-
2026-27	+/-	+/-	+/-	+/-	+/-	+/-	+/-	+/-
2027-28	+/-	+/-	+/-	+/-	+/-	+/-	+/-	+/-
2028-29	+/-	+/-	+/-	+/-	+/-	+/-	+/-	+/-

	A	B	C	D	E	F	G
1	Temporary Tags Impact -Trust						
2		Current Forecast				Middle	High
3		\$1 HSOTF	\$1 BSCITF	Total		5%	10%
4	2024-2025	\$ 1,375,120	\$ 1,329,789	\$ 2,704,909		\$ 2,840,154	\$ 2,975,400
5	2025-2026	\$ 1,391,042	\$ 1,329,789	\$ 2,720,831		\$ 2,856,872	\$ 2,992,914
6	2026-2027	\$ 1,402,427	\$ 1,329,789	\$ 2,732,216		\$ 2,868,827	\$ 3,005,438
7	2027-2028	\$ 1,411,602	\$ 1,329,789	\$ 2,741,391		\$ 2,878,461	\$ 3,015,530
8	2028-2029	\$ 1,419,824	\$ 1,329,789	\$ 2,749,613		\$ 2,887,094	\$ 3,024,575
9							
10		Change					
11		Middle	High				
12	2024-2025	\$ 135,245	\$ 270,491				
13	2024-202 cash	\$ 129,610	\$ 259,220				
14	2025-2026	\$ 136,042	\$ 272,083				
15	2026-2027	\$ 136,611	\$ 273,222				
16	2027-2028	\$ 137,070	\$ 274,139				
17	2028-2029	\$ 137,481	\$ 274,961				
18							
19	Temporary Tags Impact - Local						
20		Change					
21		Middle	High				
22	2024-2025	\$ 169,057	\$ 338,114				
23	2024-202 cash	\$ 162,013	\$ 324,026				
24	2025-2026	\$ 170,052	\$ 340,104				
25	2026-2027	\$ 170,764	\$ 341,527				
26	2027-2028	\$ 171,337	\$ 342,674				
27	2028-2029	\$ 171,851	\$ 343,702				

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: Specialty Tags

Bill Number(s): CS/CS/HB 403

Entire Bill

Partial Bill:

Sponsor(s): Representative Chaney

Month/Year Impact Begins: 10/01/2024

Date(s) Conference Reviewed: 06/17/2024

Section 1: Narrative

- a. **Current Law:** Section 320.08056, F.S. requires that January 1 of each year, the department shall discontinue the specialty license plate with the fewest number of plates in circulation. Section 320.08058, F.S. lists the specialty license plates which may be developed by the department.
- b. **Proposed Change:** Section 320.08056, F.S. is revised so that the requirement that January 1 of each year the department shall discontinue the specialty license plate with the fewest number of plates in circulation does not apply to collegiate plates. Section 320.08058, F.S. is revised so that if a collegiate license plate is discontinued per section 320.08056(8)(f), F.S., the department must reauthorize the plate if the plate is resubmitted for authorization. Section 320.08058, F.S. also adds the following new specialty plates: Universal Orlando Resort, Margaritaville, Clearwater Marine Aquarium, General Aviation, The Villages: May All Your Dreams Come True, Cure Diabetes, Recycle Florida, Boating Capital of the World, Project Addiction: Reversing the Stigma, and United Service Organizations. The Give Kids the World license plate is abolished while the qualification for the Divine Nine license plate is expanded.

Section 2: Description of Data and Sources

Highway Safety REC held 01/03/2024 and Conference History

Section 3: Methodology (Include Assumptions and Attach Details)

The bill would add ten new specialty license plates to the list of available plates while abolishing one current plate. In addition, the qualification for the Divine Nine plates is expanded. The most recent Highway Safety REC projects total specialty tag annual use fees ranging from \$56.1M in FY 2023-24 to \$62.8M in FY 2028-29. The proceeds from these annual use fees are deposited into a variety of state, local, and other funds ranging from universities to private or public benefit organizations. The overall change to specialty tag use fees would be positive indeterminate because the number of new specialty tags which owners and lessees of motor vehicles would choose is unknown. In addition, past performance shows that when new specialty tags are introduced, there is a high level of substitution from existing plates. Also note that a new plate cannot be issued until at least 3,000 plates are presold.

Section 4: Proposed Fiscal Impact

Trust/Other/ Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			**	**		
2025-26			**	**		
2026-27			**	**		
2027-28			**	**		
2028-29			**	**		

Revenue Distribution:

Other/Local/State Trust

Highway Safety Operating Trust Fund

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: Specialty Tags

Bill Number(s): CS/CS/HB 403

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0.0	0.0	**	**	**	**	**	**
2025-26	0.0	0.0	**	**	**	**	**	**
2026-27	0.0	0.0	**	**	**	**	**	**
2027-28	0.0	0.0	**	**	**	**	**	**
2028-29	0.0	0.0	**	**	**	**	**	**

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees

Issue: Broadband Internet Infrastructure Pole Attachments

Bill Number(s): HB 1147

Entire Bill

Partial Bill:

Sponsor(s): Representative Tomkow

Month/Year Impact Begins: June 30, 2024

Date(s) Conference Reviewed:

Section 1: Narrative

- a. Current Law:** In 2021, the Legislature passed CS/CS/HB 1239 (Broadband Internet Infrastructure), creating s. 288.9963, F.S. Under this law, a broadband provider is currently entitled to receive a promotional rate of \$1 per wireline attachment per pole per year for any new attachment necessary to make broadband service available to an unserved or underserved end user within a municipal electric utility service territory. The promotional rate expires on July 1, 2024.
- b. Proposed Change:**
The bill extends the expiration date of the \$1 wireline attachment promotional rate from July 1, 2024, to December 31, 2028.

Section 2: Description of Data and Sources

Contact with a representative for Florida Municipal Electric Association

Contact with staff at League of Cities

Revenue Estimating Conference CS/CS/HB 1239 Analysis (June 21, 2021)

Center for Technology, Innovation and Competition, Survey of Rates for Pole Attachments and Access to Rights of Way (April 2018)

Contact with legislative staff for Representative Tomkow

Section 3: Methodology (Include Assumptions and Attach Details)

Data needed to estimate the fiscal impact on municipal electric utilities as a result of the extension on discounted pole attachment rates for broadband service providers is not readily available. Pole attachment rates, the number of providers who will take advantage of the continued promotion, and the number of underserved or unserved areas within each municipality is either unavailable or unknown. Based on recent conversations with a representative from Florida Municipal Electric Association, no known provider has taken advantage of the promotional rate since the passage of CS/CS/HB 1239 in 2021.

Pole Attachment Fees

Local governments establish their pole attachment fees by local ordinance or agreement. As a result, the pole attachment rates vary for each municipal electric utility. These rates may also vary per agreement/contract between the municipal electric utility and the broadband service provider, as the terms and rates in the contract are typically negotiated between the parties.

In 2018, the Center for Technology, Innovation and Competition, conducted a survey of rates for pole attachments and access to rights of way. According to the survey results, the mean rate for wired pole attachments was \$17.58 and the median rate was \$15.56. When looking at rates for different types of utility facility owners (municipal vs private) it was determined that wired pole attachment rates were highest for municipalities (mean \$23.32, median of \$20.40) and lowest for private utilities (mean \$7.69, median \$5.30). Based on the REC CS/CS/HB 1239 Analysis, it is estimated that the average cost of wired pole attachments in Florida is around \$18.00, as of June 21, 2021.

Unserved and Underserved Areas

The availability of broadband Internet service access in rural unserved or underserved areas is different for each municipality. Some municipalities may have only a few small unserved or underserved areas within the municipality or they may not have any areas. Whereas in other municipalities the entire county may be unserved or underserved. Currently, information regarding which areas are unserved or underserved within each municipality is unknown.

Broadband Service Providers

While Broadband Internet providers will benefit from the extension of the discounted pole attachment rates, the number of broadband providers who will take advantage of the promotional rate is indeterminate. Based on recent conversations with a

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees

Issue: Broadband Internet Infrastructure Pole Attachments

Bill Number(s): HB 1147

representative from Florida Municipal Electric Association, no known provider has taken advantage of the promotional rate since the passage of CS/CS/HB 1239 in 2021.

Overall

The estimate adopted for the promotional fee in 2021 was negative indeterminate, which is the estimated high for this impact. However, since no known provider has used the promotional rate since 2021, there might still be no provider who takes advantage of the rate in the coming fiscal years, or there could be providers who do but the total revenue loss to local governments does not reach \$100,000. Therefore, the middle estimate is negative insignificant and the low estimate is a zero impact.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	(**)	0	(*)	0	0	0
2025-26	(**)	0	(*)	0	0	0
2026-27	(**)	0	(*)	0	0	0
2027-28	(**)	0	(*)	0	0	0
2028-29	(**)	0	(*)	0	0	0

Revenue Distribution: Local funds only

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted 0/negative indeterminate for the cash impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	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
2026-27	0.0	0.0	0.0	0.0	0/(**)	0.0	0/(**)	0.0
2027-28	0.0	0.0	0.0	0.0	0/(**)	0.0	0/(**)	0.0
2028-29	0.0	0.0	0.0	0.0	0/(**)	0.0	0/(**)	0.0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees

Issue: Barber and Cosmetologist Licensure Requirements

Bill Number(s): CS/HB 133

Entire Bill

Partial Bill:

Sponsor(s): Rep. Chambliss

Month/Year Impact Begins: July 1, 2024

Date(s) Conference Reviewed:

Section 1: Narrative

a. Current Law:

Chapter 455, F.S., specifies the general licensure requirements for professions regulated by Department of Business and Professional Regulation (DBPR), including for those performing barbering services (defined by s.476.034(2) to include certain hair, beard, and skin care services done for compensation, but excludes medical services) and cosmetology services (defined by s.477.013(4) to include certain hair, face, scalp, and nail aesthetic services done for compensation, but excludes services for medical purposes). An application may be denied by the Barbers’ Board and Board of Cosmetology if the applicant has a criminal conviction within 5 years before the board received the application. The boards may also deny an application if, at any time before application, the applicant’s criminal history includes a forcible felony or a crime that would require registration as a sexual predator, if such crime relates to the practice of the profession.

b. Proposed Change:

The bill reduces the look-back period for the Barbers’ Board and Board of Cosmetology to deny an application on the basis of a criminal conviction from 5 to 3 years. However, the boards may use a criminal conviction from more than 3 years before the application was received as the basis of for denial, if the applicant was convicted of any crime during the 3-year period immediately preceding the application. Additionally, the bill requires that applicable boards approve education program credits offered to inmates as vocational training or through an industry certification program for satisfying applicable training requirements for licensure.

Section 2: Description of Data and Sources

Correspondence and data from DBPR

Section 3: Methodology (Include Assumptions and Attach Details)

DBPR provided the following data showing number of license applications received, licenses granted and the number of active licensees for barbers and cosmetologists.

License Type		FY 2020-21	FY2021-22	FY 2022-23	FYTD 2023-24
Applications Submitted	Barbers	1,707	1,744	2,119	2,014
	Restricted Barber	1,281	1,272	1,474	1,565
	Cosmetologist	9,051	8,994	8,738	7,960
	Nail Specialist	7,397	8,389	9,519	9,589
	Facial Specialist	7,252	8,617	8,709	7,970
	Full Specialist	5,166	6,216	5,908	5,518
	Total	31,854	35,232	36,467	34,616
Licenses Granted	Barbers	1,139	1,248	1,344	1,453
	Restricted Barber	967	952	1,045	1,188
	Cosmetologist	6,401	6,369	6,037	5,747
	Nail Specialist	6,410	7,545	8,540	8,541
	Facial Specialist	6,352	7,938	7,830	7,269
	Full Specialist	4,623	5,659	5,089	5,062
	Total	25,892	29,711	29,885	29,260
Number of Licensees	Barbers	12,408	14,147	13,356	15,326
	Restricted Barber	6,031	7,231	7,137	8,603
	Cosmetologist	118,823	116,098	115,518	115,975
	Nail Specialist	46,748	48,230	50,754	54,062
	Facial Specialist	36,844	41,043	45,103	44,593
	Full Specialist	38,365	40,733	42,652	48,292
	Total	259,219	267,482	274,520	286,851

The tables below shows the fee structure for the different initial application and renewal fees collected for license applications for barbers and cosmetologists.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees

Issue: Barber and Cosmetologist Licensure Requirements

Bill Number(s): CS/HB 133

Board	License/ App Type	Total Fee Paid	Initial License Fee	Application Fee	ULA Fee	Total Renewal Fee Paid	Renewal Fee	ULA Fee	Exam Fee (when applicable)
Barbers	Barber by Examination	\$205.50	\$0.00	\$100.00	\$5.00	\$75.00	\$70.00	\$5.00	\$100.50
	Barber by Endorsement	\$255.00	\$100.00	\$150.00	\$5.00	\$75.00	\$70.00	\$5.00	
	Barber by Examination (Out of State/ Country)	\$205.50	\$0.00	\$150.00	\$5.00	\$75.00	\$70.00	\$5.00	\$100.50
	Restricted Barber by Examination	\$238.50	\$100.00	\$0.00	\$5.00	\$75.00	\$70.00	\$5.00	\$133.50
	Restricted Barber by Examination (Out of State/ Country)	\$238.50	\$100.00	\$0.00	\$5.00	\$75.00	\$70.00	\$5.00	\$133.50
	Barber Shop	\$130.00	\$50.00	\$75.00	\$5.00	\$105.00	\$100.00	\$5.00	
	Barber CE Provider	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	
	Barber CE Course Approval	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Board	License/ App Type	Total Fee Paid	Initial License Fee	Application Fee	ULA Fee	Total Renewal Fee Paid	Renewal Fee	ULA Fee	Exam Fee (when applicable)
Cosmetology	Cosmetologist by Examination	\$45.00	\$0.00	\$40.00	\$5.00	\$45.00	\$40.00	\$5.00	\$49.50
	Cosmetologist by Endorsement	\$95.00	\$40.00	\$50.00	\$5.00	\$45.00	\$40.00	\$5.00	
	Cosmetologist by Current Licensure (Out of State/ Country)	\$45.00	\$0.00	\$40.00	\$5.00	\$45.00	\$40.00	\$5.00	
	Cosmetology Salon	\$95.00	\$40.00	\$50.00	\$5.00	\$45.00	\$40.00	\$5.00	
	Nail Specialist	\$75.00	\$40.00	\$30.00	\$5.00	\$45.00	\$40.00	\$5.00	
	Facial Specialist	\$75.00	\$40.00	\$30.00	\$5.00	\$45.00	\$40.00	\$5.00	
	Full Specialist	\$75.00	\$40.00	\$30.00	\$5.00	\$45.00	\$40.00	\$5.00	
	Initial HIV/AIDS Course Provider	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Cosmo CE Provider	\$250.00	\$100.00	\$150.00	\$0.00	\$250.00	\$250.00	\$0.00	
	Cosmo CE Course	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Over the prior 3 fiscal years, DBPR has denied 26 applications due to voluntary disclosures of criminal convictions or ongoing case activity; 20 for cosmetology applications and 6 for barber applications. The department also reports that there are 1,493 barber and cosmetology licensees with convictions.

The bill expands the pool of applicants that are able to be granted a barber or cosmetology license by reducing the lookback period for criminal convictions from 5 years to 3 years. The high impact is based on assuming that there will be an increase in the number of applications received in each year of the forecast.

The low estimate assumes that there will be an increase in the number of applications in the first 2 years of the forecast period. The increase is due to a nonrecurring shift of applications granted from years 3, 4 and 5 to years 1 and 2. Therefore, the impact is observed in the Fiscal Years 2024-2025 and 2025-2026 only.

Both the high and the low estimates assume that the applicants wait to apply until outside of the lookback period for criminal convictions.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees

Issue: Barber and Cosmetologist Licensure Requirements

Bill Number(s): CS/HB 133

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	*	*			*	*
2025-26	*	*			*	*
2026-27	*	*				
2027-28	*	*				
2028-29	*	*				

Revenue Distribution: Professional Regulation Trust Fund, GR Service Charge

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted a zero/positive insignificant estimate for the cash and recurring impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0/*	0/*	0/*	0/*	0.0	0.0	0/*	0/*
2025-26	0/*	0/*	0/*	0/*	0.0	0.0	0/*	0/*
2026-27	0/*	0/*	0/*	0/*	0.0	0.0	0/*	0/*
2027-28	0/*	0/*	0/*	0/*	0.0	0.0	0/*	0/*
2028-29	0/*	0/*	0/*	0/*	0.0	0.0	0/*	0/*

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees

Issue: Yacht Broker Licensing

Bill Number(s): SB 92

Entire Bill

Partial Bill:

Sponsor(s): Senator Hooper

Month/Year Impact Begins: October 1, 2024

Date(s) Conference Reviewed: June 17, 2024

Section 1: Narrative

a. Current Law:

Section 326.002, F.S., defines the term “yacht” based on length and weight.

Section 326.004, F.S., requires a license, as either a salesperson or a broker, for any person who conducts a business that facilitates a purchase or sale of a yacht in Florida. DBPR is authorized to deny a license to individuals who do not meet certain statutory criteria for licensing.

b. Proposed Change:

The definition of “yacht” is revised to remove the weight restriction and to add a requirement that the vessel be “manufactured or operated” primarily for pleasure.

In addition, the licensure provision is revised to:

- Allow an out-of-state salesperson or broker to assist with the purchase of a yacht without licensure in Florida as long as a Florida broker or salesperson is involved in the transaction; and
- Require DBPR to deny a license if any statutory criteria is not met.

Section 2: Description of Data and Sources

Sources:

- Senate Staff analysis of SB 92
- House Staff analysis of SB 92 (posted as final analysis of CS/HB 95)
- Department of Business and Professional Regulation Agency Analysis of SB 92
- Contact with Department of Business and Professional Regulation

Relevant Data:

- The initial registration fee as a salesperson or broker is \$551 (\$500 licensure fee and \$51 fingerprint processing fee).¹
- The biennial renewal fee is \$500.²
- There are currently 2,818 registered salespersons and 337 registered brokers.³
- All fees are deposited in the Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund.⁴

Section 3: Methodology (Include Assumptions and Attach Details)

There are potentially three impacts for this bill:

- A reduction in licensing fees (and renewals) for brokers or salespeople who will no longer need to be registered if they sell only non-pleasure vessels (e.g., commercial fishing or shipping vessels).
- A reduction in licensing fees (and renewals) from out-of-state professionals who were licensed here solely to facilitate their customers’ purchase of Florida vessels.
- A reduction in new registrants whom the Department will not be able to license due to the removal of the agency’s discretion as to whether to issue a license to someone who did not meet statutory criteria.

¹ Section 326.004(5), F.S., and Rule 61B-60.002, F.A.C.

² Id.

³ Senate Staff Analysis for SB 92 dated January 29, 2024, available at <https://www.flsenate.gov/Session/Bill/2024/92/Analyses/2024s00092.fp.PDF> (last visited June 10, 2024).

⁴ Section 326.006(3), F.S.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees

Issue: Yacht Broker Licensing

Bill Number(s): SB 92

None of these changes are likely to significantly impact the number of registered brokers and salespersons, individually or collectively. The impacts all have the same directionality, however.

High Impact

If more than 6.5% of currently registered brokers and salespersons allow their licensure to lapse as a result of these changes in each of the next two years, then there is a recurring indeterminate reduction in collections as follows:

6.5% of the 3,147 registered parties would be 205 individuals not paying the \$200 biennial fee, for a total impact of -\$102,500 in every other year. If there are lapses of at least 205 individuals for two consecutive years, then the recurring impact will be over the Conference’s threshold for significance in each year thereafter.

Low Impact

Based on contact with DBPR, the most likely outcome is that a small number of brokers or salespersons are impacted by each of these changes, and that there is a corresponding recurring insignificant reduction in licensure fees and renewals. As such, the proposed low impact is recommended.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	(**)	(**)			(*)	(*)
2025-26	(**)	(**)			(*)	(*)
2026-27	(**)	(**)			(*)	(*)
2027-28	(**)	(**)			(*)	(*)
2028-29	(**)	(**)			(*)	(*)

Revenue Distribution: Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund, GR Service Charge

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the low estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2025-26	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2026-27	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2027-28	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2028-29	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Freedom Month Sales Tax Holiday

Bill Number(s): CS/HB 7073, Section 58

Entire Bill

Partial Bill: Section 58

Sponsor(s): Representative McClain

Month/Year Impact Begins: Sales Tax Holiday Dates: 7/1/2024 to 7/31/2024, Collections Affected: August 2024

Date Conference Reviewed: 6/17/2024

Section 1: Narrative

- a. **Current Law:** Chapter 212, F.S. authorizes the collection of sales and use tax on admissions to ticketed events, gym memberships, museum tickets and memberships, and retail sales of the listed items.
- b. **Proposed Change:** During the period of July 1, 2024 to July 31, 2024, the following items are exempt from sales and use tax: sale of tickets to live music events, state parks, live sporting events, festivals (including ballets, plays and musical performances), movie tickets, and museum tickets that are scheduled to be held between July 1, 2024 and December 31, 2024; use of or access to clubs providing physical fitness facilities between July 1, 2024 and December 31, 2024; the retail sale of specified boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, and residential pool supplies, **and electric scooters** between July 1, 2024 and July 31, 2024.

The retail sales exemption is valid only for the listed items and subject to the following price conditions. The retail exemption is not valid for commercial fishing supplies.

Expenditure Type	Description
Boating and water activity supplies	<ul style="list-style-type: none"> • Life jackets, coolers (\$75 or less) • Recreational pool tubes, pool floats, inflatable chairs, and pool toys (\$35 or less) • Safety flares (\$50 or less) • Water skis, wakeboards, and kneeboards and recreational inflatable water tubes or floats capable of being towed (\$150 or less) • Paddleboards and surfboards (\$300 or less) • Canoes & kayaks (\$500 or less) • Paddles, and oars (\$75 or less) • Snorkels, goggles, and swimming masks (\$25 or less)
Camping supplies	<ul style="list-style-type: none"> • Tents (\$200 or less) • Sleeping bags, portable hammocks, and camping stoves and collapsible camping chairs (\$50 or less) • Camping lanterns and flashlights (\$30 or less)
Electric scooter	<ul style="list-style-type: none"> • A vehicle having two or fewer wheels, with or without a seat or saddle for the use of the rider, which is equipped to be propelled by an electric motor and which weighs less than 75 pounds, is less than 2 feet wide, and is designed for a maximum speed of less than 35 miles per hour (\$500 or less)
Fishing supplies	<ul style="list-style-type: none"> • Rods and reels (\$75 or less if sold individually or \$150 or less if sold as a set) • Tackle boxes or bags (\$30 or less) • Bait or fishing tackle (\$5 or less if sold individually or \$10 or less if sold as a set)
General outdoor supplies	<ul style="list-style-type: none"> • Sunscreen or insect repellent (\$15 or less) • Sunglasses (\$100 or less) • Binoculars (\$200 or less) • Water bottles (first \$30 or less) • Hydration packs (\$50 or less) • Outdoor Gas or Charcoal Grills (\$250 or less) • Bicycle Helmets (\$50 or less) • Bicycles (\$500 or less)
Residential pool supplies	<ul style="list-style-type: none"> • Individual residential pool and spa replacement parts, nets, filters, lights, and cover (\$100 or less) • Residential pool and spa chemicals purchased by an individual (\$150 or less)

The tax exemptions do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Freedom Month Sales Tax Holiday

Bill Number(s): CS/HB 7073, Section 58

Section 2: Description of Data and Sources

- Florida Economic Estimating Conference, December 2023.
- Florida Demographic Estimating Conference, November 2023.
- US Bureau of Labor Statistics, Consumer Expenditures Survey, Average annual expenditures and characteristics, Table 1800, 2022.
- US Bureau of Labor Statistics, Table R-1. All consumer units: Annual detailed expenditure means, standard errors, coefficients of variation, and weekly or quarterly percents reporting, Consumer Expenditure Surveys, 2021 & 2022.
- US Bureau of Labor Statistics, Consumer Expenditures Survey, Annual expenditure means and characteristics, Florida: Quintiles of income before taxes, 2020-2021.
- US Census Bureau, Annual Estimates of the Resident Population for the United States, Regions, States, and the District of Columbia: April 1, 2022 to July 1, 2023.
- IBIS World Industry Report OD4853, Swimming Pool Equipment Stores, September 2023.
- Source: IBISWorld, US Industry (Specialized) Report OD4244, Sunscreen Manufacturing Sunny outlook: A return to outdoor gatherings and activities will drive demand for sunscreen, September 2023.
- Source: IBISWorld Reports, US Industry (Specialized) Report OD4948, Insect Repellent Manufacturing, Constant buzz: Eco-conscious, natural products will be the industry's saving grace going forward, January 2022.
- Source: IBISWorld, US Industry (Specialized) Report OD4229, Sunglasses Stores, Bright lights: Industry revenue is expected to grow as the economy rebounds from the pandemic, February 2021.
- Impact of CS/CS/SB58 & CS/CS/HB475, Sales Tax Holiday for Items Related to Electric Transportation, REC dated 2/16/2024, http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page391-402.pdf
- Impact of Freedom Month Sales tax Holiday, HB7073 - Section 26/SB7074 - Section 43, REC dated 2/16/2024, http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page368-387.pdf

Section 3: Methodology (Include Assumptions and Attach Details)

NOTE 6/17/2024: This Freedom Month impact analysis is identical to the one adopted on 2/16/2024, except for the new category "electric scooters" added in CS/HB 7073.

The analysis was split into multiple components, each using a separate methodology. The first methodology was used to estimate the sales and use tax impact on ticket sales and memberships. This methodology relied on IBISWorld Industry Reports to estimate the amount of ticket and membership revenue generated by the qualified industries in Florida. Next, the analysis led to an estimate of the portion of annual ticket and membership revenue that will be purchased during the sales tax holiday. Underlying the analysis is an expectation that the tax holiday will shift ticket and membership sales from later periods into the qualified week. The analysis also assumed that a large majority of museum ticket sales (83%) are already tax exempt because these museums are operated by a 501(c)(3) (Florida Statute 212.042(a), F.S.). The estimates were grown by a CPI estimate of 5.4% which is the 2023 CPI estimate for admissions.

Second, the estimate for sales tax on State Park entrance fees was based on FY 2023-24 annual pass and day pass fees and assumptions made on the number of months' worth of annual passes and number of weeks' worth of single-day passes that would be sold during the tax exemption period.

Third, the estimates for retail sales for boating and water activities, camping supplies, fishing supplies, sports equipment, and partially for outdoor supplies used average annual expenditures by consumer unit by category from the Consumer Expenditures Survey for the United States and applied their respective shares of total expenditures to Florida average annual expenditures for the last year for which actual survey data was published. The expenditures were then grown by Florida personal income growth (FEEC) to the impact year.

Boating and Water Activity Supplies

Expenditures for canoes, kayaks, wakeboards, and kneeboards and recreational inflatable water tubes or floats, paddleboards and surfboards are included in the CE category, "Un-motored recreational vehicles/ Boats without motor and boat trailers."

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Freedom Month Sales Tax Holiday

Bill Number(s): CS/HB 7073, Section 58

General outdoor supplies

The current estimate reflects updated IBIS World reports, some of which have significant revisions based on significant revisions in US Census economic data. The estimate for outdoor supplies used IBISWorld reports for the US market size for sunscreen, insect repellent, and sunglasses and assumed Florida's market for these items was proportional to Florida's share of the US population. Other sports equipment expenditures from the Consumer Expenditures Survey were used as an estimate for spending on water bottles, hydration packs, and binoculars. It appears that IBIS World may have discontinued the insect repellent and sunglasses reports. The most recent reports are two-three years old.

Residential pool supplies

Expenditures for recreational recreational pool tubes, pool floats, inflatable chairs, and pool toys, Individual residential pool and spa replacement parts, nets, filters, lights, and covers, and pool and spa chemicals were developed using an IBIS World report on Swimming Pool Equipment Stores revenues. Since these items are also sold by general merchandise stores, online retailers, and other specialty stores, this approach might underestimate the expenditures in this category. As a result, the REC 2/18/2022 doubled the estimate for specialized pool stores to account for sales occurring on other retail locations.

Electric Scooters

The bill includes electric scooters, as defined, selling for \$500 or less as an exempted category during the sales tax holiday. This analysis uses the methodology for the impact adopted at the 2/16/2024 REC for CS/CS/SB58 & CS/CS/HB475, which uses the Consumer Expenditures survey as a data source as well. In contrast to the 2/16/2024 impact, the duration of the holiday here is one month. The proposed impact is 61 days, which comprises of one month duration (31) plus 30 additional days to account for shifted purchases (15 days before and 15 days after the holiday).

The CE category "scooters" includes both manual and electric devices. The category is reduced to include only electric scooters. It appears that most scooters will qualify for the exemption because the maximum speeds they reach appear to be most likely below the maximum set in the bill. The estimate for electric scooters includes the category "scooters" as well as the categories "Other sports equipment" and "Toys, games, arts and crafts, and tricycles" to capture the "other electric scooters" term, which is interpreted to include two-wheeled items for adults or for children that may not be captured in scooters, such as electric sit-down toys, electric skateboards, electric hoverboards, etc.

The REC impact dated 2/16/2024 took into account a provision that stated the following.

"The lease or rental of an electric bicycle, an electric scooter, or protective clothing and equipment does not qualify as an exempt retail sale under this exemption."

CS/HB 7073 S. 58 does not contain that provision. However, past DOR implementations of Freedom Week 2021 & 2022 and Freedom Summer 2023 stated that "this sales tax holiday does not apply to... rentals of any eligible items." Therefore, this analysis assumes DOR will implement the 2024 bill by a similar rule and rentals of electric scooters will not be exempt during Freedom Month.

Price caps

The bill proposes each item to have a price cap of "\$xxx or less" price exemption. The price cap for bicycles is \$500 or less. The assumed percentage of the bicycles category that falls below the price cap is 50 percent.

Bicycles

Bicycles expenditures were reduced for the permanent exemption of baby bicycle seats, carriers, or trailers and for the pre-existing exemption on child bicycle helmets.

Pool toys

Pool toys are explicitly exempt in "Boating and water activity supplies."

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax
Issue: Freedom Month Sales Tax Holiday
Bill Number(s): CS/HB 7073, Section 58

Duration

The duration of "Freedom Month" for retail sales is one month, July. The assumed duration is a total of eight weeks: four weeks for the actual days of the holiday plus four more weeks added to account for induced/ shifted/ impulse purchases, presumably two weeks before and two weeks after the actual holiday (cell G 52 on the Summary retail sales worksheet).

Amusements parks and other tourist-related establishments

As discussed at the 2/17/2023 REC, impact from the bill language excluding amusement parks, lodging establishments, and airports from the sales tax exemption is not included regardless of whether the bill language contains it. Whether these establishments are required to comply or exempted from complying with the sales tax holiday is not considered in this analysis.

The table below shows the estimated impacts.

Estimated Sales Tax (Millions of Dollars)

EXEMPTION TYPE	
Admissions	(63.8)
Retail sales	(18.1)
Total	(81.9)

Section 4: Proposed Fiscal Impact Sales Tax Holiday Dates: 7/1/2024 to 7/31/2024, Collections Affected: August 2024
 Millions of Dollars

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			(81.9)			
2025-26						
2026-27						
2027-28						
2028-29						

Revenue Distribution: Sales and Use Tax

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the proposed estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	(72.5)	0.0	(Insignificant)	0.0	(2.4)	0.0	(7.0)	0.0
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	6% Sub-Total		Add: Local Option		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	(81.9)	0.0	(9.9)	0.0	(91.8)	0.0
2025-26	0.0	0.0	0.0	0.0	0.0	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0

	A	B	C	D	E	F	G	H	I	
1	CS/HB 7073, S. 58 - Freedom MONTH, less than \$\$\$ price, all categories								31 Days	
2	6/17/2024								4 Weeks	
3	RETAIL SALES EXEMPTIONS								7/1/2024 Start	
4	Camping, boating, fishing, water sports, and other sports equipment								7/31/2024 End	
5									100	
6	Consumer Expenditures by Category					Estimates	FL population growth, FY ending			
7	2022					2022 Cys 2020-21		FL households growth, FY ending		
8						FL Pers. Income growth				
9	United States		South	Florida		2022	2023	2024	2025	
10	Number of Consumer Units		134,090,000	52,034,000	9,200,869.00	1.7	1.6	1.5	1.4	
11	Florida FTE Visitors (converted to CUs)		911,326		1.8	1.7	1.5	1.4		
12	Average number in consumer unit:		2.4	2.4	2.3	6.6	7.9	6.3	6.4	
13	Income after taxes per Consumer Unit (\$)		83,195	75,370	75,370					
14	Average annual expenditures per Consumer Unit (\$)		72,967	65,576	55,533					
15										
16	Average annual expenditures per Consumer Unit (Household)									
17										
18	Camping equipment		0.0001972	6.83	18.41	15.59	168,119,022	181,342,864	192,851,818	205,251,140
19	% of average annual expenditures		0.00936%	0.00936%	0.0281%	0.0281%				
20	<ul style="list-style-type: none"> Camping lanterns and flashlights Sleeping bags, portable hammocks, and camping stoves and collapsible camping chairs Tents 		West							
21										
22	Hunting and fishing equipment		30.67	78.69	66.64	718,430,524	774,940,560	824,122,286	877,108,861	
23	% of average annual expenditures		0.042032%	0.0420%	0.1200%	0.1200%				
24	Fishing only (share from FW survey, 48.22%)		0.120%		346,427,198.90	373,676,338	397,391,766	422,941,893		
25			0.4822	South						
26	<ul style="list-style-type: none"> Rods and reels Tackle boxes or bags Bait or fishing tackle 		South							
27										
28	Hunting and fishing equipment - INCREMENTAL for tackle boxes									
29			0.74	0.66	0.56	6,067,166	6,544,395	6,959,736	7,407,209	
30	% of average annual expenditures		0.001%	0.0010%	0.0010%	0.0010%				
31	Assumed 5% of fishing equipment		5.000%							
32										
33	Water sports equipment		12.10	10.88	9.21	99,293,007	107,103,158	113,900,477	121,223,658	
34	% of average annual expenditures		0.016585%	0.0166%	0.0166%	0.0166%				
35	<ul style="list-style-type: none"> Life jackets, coolers Recreational pool tubes, pool floats, inflatable chairs, and pool toys Safety flares Snorkels, goggles, and swimming masks 									
36										

	A	B	C	D	E	F	G	H	I
37	Un-motored recreational vehicles/ Boats without motor and boat trailers								
38			30.88	27.75	23.50	253,331,990	273,258,482	290,600,875	309,284,929
39	% of average annual expenditures								
		0.04%	0.0423%	0.0423%	0.0423%				
40	<ul style="list-style-type: none"> • Water skis, wakeboards, and kneeboards and recreational inflatable water tubes or floats capable of being towed • Paddleboards and surfboards • Canoes & kayaks • Paddles, and oars 								
41									
42	Other sports equipment								
			6.83	6.14	5.20	56,039,674	60,447,621	64,283,939	68,417,047
43	% of average annual expenditures								
		0.0094%	0.0094%	0.0094%	0.0094%				
44	<ul style="list-style-type: none"> • Water bottles • Hydration packs • Binoculars 								
45									
46	Bicycles								
			60.59	54.45	46.11	671,134,582	723,924,432	769,868,411	819,366,757
47	% of average annual expenditures								
		0.0830%	0.0830%	0.0830%	0.0830%				
48	• Bicycles								
49	Reduced for permanent exemption of baby bicycle seats and pre-existing exemption on child bicycle helmets.								778,398,419
		5.00%							
50	Bicycle helmets								
		0.05	3.03	2.72	2.31	24,856,836	26,812,016	28,513,645	-
51	% of bicycle expenditures (assumed 5%)								
		0.004%	0.0042%	0.0042%	0.0042%				
52	• Bicycle Helmets								
53									
54	Miscellaneous household equipment - Other household appliances								
			20.38	18.32	15.51	167,216,480	180,369,330	191,816,498	204,149,255
55	% of average annual expenditures								
		0.0279%	0.0279%	0.0279%	0.0279%				
56	• Outdoor Gas or Charcoal Grills								
57									
62	Source: US Bureau of Labor Statistics, Table 1800. Region of residence: Average annual expenditures and characteristics, Consumer Expenditure Survey, 2021, 2022.								
63	Table R-1. All consumer units: Annual detailed expenditure means, stdn. errors, coeff. of variation, & weekly (D) or quarterly (I) percents reporting, Consumer Expenditure Surveys, 2021, 2022.								
64									

	A	B	C	D	E	F	
1	CS/HB 7073, S. 58 - Freedom MONTH, less than \$\$\$ price, all categories					31 Days	
2	6/17/2024					4 Weeks	
3	RETAIL SALES EXEMPTIONS					7/1/2024 Start	
4	Swimming pool equipment & supplies					7/31/2024 End	
5							
6	Florida share of US population						
7	July 1, 2023 Population						
8	United States		334,914,895				
9	Florida		22,610,726				
10	Florida's share of US total		6.8%				
11	FTE visitors		2,096,050				
12	Plus adjustment for FTE visitors		7.4%				
13							
14	Source: US Census Bureau, Annual Estimates of the Resident Population for the United States, Regions, States, and the District of Columbia.						
15							
16			2022	2023	2024	2025	
17	FL population growth, FY ending, FDEC		1.7	1.6	1.5	1.4	
18							
19	Swimming pool retail stores - U.S.						
20			FY ending:	% of Total	2023	2024	2025
21	Total revenue (2022 \$ m)				5,712	5,799	5,881
22	Sales to homeowners (excluding commercial or government purchases from retail stores)		100%		5,712	5,799	5,881
23	Pool chemicals		46%		2,599	2,639	2,675.76
24	Pool equipment & recreational items		30%		1,731	1,757	1,781.88
25	All other products		24%		1,382	1,403	1,423.15
26	Source: IBISWorld Reports, INDUSTRY REPORT OD4853						
27	Swimming Pool Equipment Stores, September 2023.						
28	Florida share based on housing starts				FY2023-24	FY2024-25	
29	US Housing starts				1,358,330	1,341,049	
30	FL Housing starts				210,364	184,225	
31	FL % of US				15%	14%	
32	FL swimming pool retail stores revenue (annual) (\$ m)				680.8	612.4	
33							
34							

	A	B	C	D	E	F
35	Swimming pool retail stores - U.S.					
36	Categories & Items Included					
37	Pool equipment & recreational items					
	pool covers, reels and liners, slides, ladders, diving boards and other miscellaneous equipment					
38	swimming pool floats, games, lounges, masks, fins and fitness items, among more. This segment also includes a variety of backyard and patio furniture, pool and deck paint and other swimming pool related items					
39	Pool chemicals					
40	chlorine, algae control, water clarifiers, stain removers and tile cleaners					
41	All other products					
42	above ground pools, spas and hot tubs					
43						

	A	B	C	D	E	F	G
1	CS/HB 7073, S. 58 - Freedom MONTH, less than \$\$\$ price, all categories						31 Days
2	6/17/2024						4 Weeks
3	RETAIL SALES EXEMPTIONS						7/1/2024 Start
4	Outdoor items						7/31/2024 End
5							
6	Florida share of US population						
7	July 1, 2023 Population						
8	United States		334,914,895				
9	Florida		22,610,726				
10	Florida's share of US total		6.8%				
11	Plus adjustment for FTE visitors		7.4%				
12	Source: US Census Bureau, Annual Estimates of the Resident Population for the United States, Regions, States, and the District of Columbia: April 1, 2020 to July 1, 2023.						
13							
14	FL population growth, FY ending, FDEC		2022	2023	2024	2025	
15			1.7	1.6	1.5	1.4	
16							
17	Insect repellent		IBIS Data	EDR Estimate	EDR Estimate		
18	United States		FY 2022-23	FY 2023-24	FY 2024-25		
19	Domestic demand (\$)		517,215,427	525,144,721	532,545,635	<i>FDEC population growth</i>	
20	Source: IBISWorld Reports, US INDUSTRY (SPECIALIZED) REPORT OD4948, Insect Repellent Manufacturing, Constant buzz: Eco-conscious, natural products will be the industry's saving grace going forward, January 2022.						
21							
22			FY 2024-25				
23	Florida insect repellent demand		39,286,057				
24							
25	Sunscreen		IBIS Data	EDR Estimate	EDR Estimate		
26	United States		FY 2022-23	FY 2023-24	FY 2024-25		
27	Domestic demand (\$)		861,000,000	874,199,766	886,519,946		
28	Source: IBISWorld, US INDUSTRY (SPECIALIZED) REPORT OD4244, Sunscreen Manufacturing Sunny outlook: A return to outdoor gatherings and activities will drive demand for sunscreen, September 2023.						
29			FY 2024-25				
30	Florida sunscreen demand		65,398,852				

	A	B	C	D	E	F	G
31							
32		Sunglasses stores	EDR Estimate	EDR Estimate			
33		United States	FY 2022-23	FY 2023-24	FY 2024-25		
34		Domestic demand (\$)	1,938,350,828	1,968,067,178	1,995,803,335		<i>FDEC population growth</i>
35		Source: IBISWorld, US INDUSTRY (SPECIALIZED) REPORT OD4229, Sunglasses Stores, Bright lights: Industry revenue is expected to grow as the economy rebounds from the pandemic, February 2021.					
36							
37			FY 2024-25				
38		Florida sunglass store revenues	147,231,032				
39			FY 2024-25				
40		Florida - Other sports equipment	68,417,047				
41		Source: US Bureau of Labor Statistics, Table 1800. Region of residence: Average annual expenditures and characteristics, Consumer Expenditure Survey, 2021, 2022.					
42							
43			FY 2024-25				
44		Florida total outdoor sales	320,332,987				

	A	B	C	D	E	F	G	H	I
3	6/17/2024		CS/HB 7073, S. 58 - Freedom MONTH, less than \$\$\$ price, all categories						31 Days
4			RETAIL SALES EXEMPTIONS						4 Weeks
5			Electric scooters						7/1/2024 Start
6			NOTE: All Levers are in yellow.						7/31/2024 End
7									
8			I. GENERAL PURCHASING ASSUMPTIONS						
9			ADJUSTMENT FACTORS						
10			Business purchases factor based on Florida Sales Tax Contributions from Businesses			0.2802			
11			Tourists purchases factor based on Florida Sales Tax Contributions from Tourists			0.2101			
12			Bill language conditions & exclusions*			1.00			
13			Effective sales tax factor (State + Local Option			6.8%			
14			* Includes price limits and other price exclusions, certain tourism-related dealers, impulse purchases, and other bill language exclusions not explicitly accounted for elsewhere.						
15									
16			II. GROWTH RATE ASSUMPTIONS						
17					FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
18			<i>FDEC growth in population</i>		1.67%	1.71%	1.64%	1.53%	1.41%
19			<i>FDEC growth in resident households</i>		1.70%	1.84%	1.73%	1.59%	1.49%
20			<i>FEEC growth in personal income</i>		10.29%	6.61%	7.87%	6.35%	6.43%
21									
22									
23			AGGREGATE EXPENDITURE CALCULATIONS						
24			III. FLORIDA CONSUMER EXPENDITURES						
25			Florida Consumer Expenditures		ACTUAL				
26					FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
27					2020-2021 Avg.				
28	CE	Florida	Number of Consumer Units <i>by growth in households</i>		9,200,869	9,370,362	9,532,569	9,683,708	9,827,773
29									
30									
31	CE	Florida	Income before taxes per Consumer Unit <i>by growth in personal income</i>		\$72,775.52	\$77,588	\$83,691	\$89,002	\$94,725
32									
33									
34	CE	Florida	Average annual expenditures per Consumer l <i>constant share (2019-2020) of income before taxes</i>		\$55,533	\$59,205	\$63,862	\$67,915	\$72,281
35									
36									
37	Calculated	Florida	Aggregate income before taxes		\$669,598,025,927	\$727,026,606,033	\$797,787,990,190	\$861,871,459,304	\$930,931,550,348
38									
39	Calculated	Florida	Aggregate expenditures**		\$510,949,925,995	\$554,771,932,062	\$608,767,796,145	\$657,667,945,987	\$710,365,604,943
40			<i>constant share of income before taxes</i>		76.3%	76.3%	76.3%	76.3%	76.3%
41			** Includes state and local sales tax						

	A	B	C	D	E	F	G	H	I
3	6/17/2024		CS/HB 7073, S. 58 - Freedom MONTH, less than \$\$\$ price, all categories						31 Days
4			RETAIL SALES EXEMPTIONS						4 Weeks
43									
44			IV. EXPENDITURE CALCULATIONS						
73				% of Expenditures		Percent of Category for Item	FY 2024-25		
74	ITEMS SPECIFIED IN BILL		CE CATEGORY	CE SUBCATEGORY/ ITEM			Taxable Expenditures	Sales Tax-Annual	Sales Tax-Daily
75	Electric scooters				0.22773%		\$147,105,938	\$8,826,356	\$24,182
76	• Electric scooters • Protective equipment		Sports, recreation, and exercise equipment	Scooters and other single-rider transportation [D]	0.00012%	80.00%	\$636,298	\$38,178	\$105
77	• A vehicle having two or fewer wheels, with or without a seat or a saddle, equipped to be propelled by a motor, weighs less than 75 pounds, is less than 2 feet in width, and is designed for a max speed of less than 35 mph.		Sports, recreation, and exercise equipment	Other sports equipment [I]	0.00936%	2.00%	\$1,245,689	\$74,741	\$205
78	• Powered ride-ons (Razor). • Electric skateboards (one-wheeled). • Electric hoverboards.		Toys, hobbies, and playground equipment	Toys, games, arts and crafts, and tricycles [D]	0.21825%	10.00%	\$145,223,952	\$8,713,437	\$23,872
79									
80									
81			A.	Florida Resident Consumer purchases (happening on average regardless of sales tax holiday)					
82				MIDDLE				HIGH	
83				Days	Sales Tax (State)		Days	Sales Tax (State)	
84				Holiday duration	31	\$749,636	31	\$749,636	
85				Additional days - time shifting of purchases	30	\$725,454	60	\$1,450,908	
86				Total consumer purchases for days impacted	61	\$1,475,090	91	\$2,200,544	
87									
88			B.	Other Florida purchases					
89				Factors	Sales Tax (State)		Factors	Sales Tax (State)	
90				Business purchases factor	0.28018	\$413,289	0.14009	\$308,273	
91				Visitor purchases factor	0.02101	\$30,997	0.02101	\$46,241	
92				Total other Florida purchases		\$444,286		\$354,514	
93									
94			A. & B.	Total Florida purchases					
95						\$1,919,375		\$2,555,057	
96				Bill language conditions & exclusions*	0.600		0.800		
97				SALES TAX IMPACT		\$1,151,625		\$2,044,046	
98									
135									
136									
137									
138			V.	TOTAL IMPACT					
140						FY 2024-25		FY 2024-25	
142				Electric scooters & equipment		\$1,151,625		\$2,044,046	
143				Total		\$ 1,151,625		\$ 2,044,046	

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees

Issue: Adjuster Examinations and Sales Representatives

Bill Number(s): CS/CS/CS/HB 989

Entire Bill

Partial Bill: Sections 16 and 32

Sponsor(s): Representative LaMarca

Month/Year Impact Begins: July 1, 2024

Date(s) Conference Reviewed: June 17, 2024

Section 1: Narrative

a. Current Law:

Claims Adjuster

The Department of Financial Services may not issue any license as an agent or adjuster to any individual who has not qualified for, taken, and passed a written examination of the scope prescribed by law.¹

Current law exempts applicants who receive specific adjuster designations from specific educational institutions. For example, an applicant for licensure as an all-lines adjuster who has the designation of Accredited Claims Adjuster (ACA) from a regionally accredited postsecondary institution in this state is exempt. Even more specific, an applicant for licensure as an all-lines adjuster who has the designation of Certified All Lines Adjuster (CALA) from Kaplan Financial Education is exempt.²

All exams are provided by outside vendors. Approximately 3 percent of the 15,000-18,000 annual applications utilize the state's exam process. Applicants are directed through the department's website to PearsonVue, the department's testing vendor. All fees associated with the exam are paid to the examiner. Currently, PearsonVue's exam fee is \$44.

Home Warranty Association Sales Reps

A "home warranty association" is any corporation or any other organization, other than an authorized insurer, issuing home warranties.³

"Insurer" means any property or casualty insurer duly authorized to transact such business in this state.⁴

A "sales representative" is any person with whom an insurer or home inspection or warranty association has a contract and who is utilized by such insurer or association for the purpose of selling or issuing home warranties. The term includes all employees of an insurer or association engaged directly in the sale or issuance of home warranties.⁵

A "person" includes an individual, company, corporation, association, insurer, agent, and every other legal entity.⁶

No person may solicit, negotiate, or effectuate home warranty contracts for remuneration in this state unless such person is licensed and appointed as a sales representative. A licensed and appointed sales representative shall be directly responsible and accountable for all acts of the licensee's employees.⁷

Sales representatives for home warranty associations and insurers shall be licensed and appointed in the state.⁸ For an original appointment or biennial renewal, such representative shall pay an appointment fee of \$60.⁹ The representative also pays a \$50 application fee accompanied by a \$5 license fee. A home warranty association is not required to be licensed as a sales representative to solicit, sell, issue, or otherwise transact the home warranty agreements issued by the home warranty association.¹⁰

¹ Section 626.221(1), F.S. See s. 626.241, F.S., for the scope of examination.

² Section 626.221(j), F.S.

³ Section 634.301, F.S.

⁴ Id.

⁵ Id.

⁶ Id.

⁷ Section 634.317, F.S.

⁸ Section 634.318, F.S.

⁹ Section 624.501, F.S.

¹⁰ Section 634.318, F.S.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees

Issue: Adjuster Examinations and Sales Representatives

Bill Number(s): CS/CS/CS/HB 989

b. Proposed Change:

Claims Adjuster

Section 16 of the bill adds to the list of those exempt from examination an applicant with an adjuster designation of Registered Claims Adjuster (RCA) from American Insurance College.

Home Warranty Association Sales Reps

Section 32 of the bill creates an exemption from licensure and appointing requirements for:

- A municipality, a county government, a special district, an entity operated by a municipality or county government, or
- An employee or agent of a municipality, county government, special district, or entity operated by a municipality or county government.

Section 2: Description of Data and Sources

Discussion with Senate Staff

Discussion with representatives from the Office of Insurance Regulation

Discussion and correspondence with representatives from the Department of Financial Services

House Staff Analysis for CS/CS/CS/HB 989

Section 3: Methodology (Include Assumptions and Attach Details)

Claims Adjuster

No amount of the examination fee collected by PearsonVue is transferred to the state. The fiscal impact of this provision is zero.

Home Warranty Association Sales Reps:

An impact may result from this provision when a home warranty sales representative who is employed by a "local government" no longer pays the \$60 biennial appointment fee. Although specifically exempted under the provision no local government, as confirmed by the department, holds a sales representative license, nor are the application or license fees required for licensure as a sales representative being exempted.

There is no data collected by the department to determine if or how many sales representatives are employed by a local government. Individuals who hold the license are appointed by the insurer and the state's system does not identify who employs the individual.

The presented impact contemplates either no licensed sales representatives are employed by a local government or that the number of \$60 renewals does not exceed \$100,000.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			0/(*)	0/(*)		
2025-26			0/(*)	0/(*)		
2026-27			0/(*)	0/(*)		
2027-28			0/(*)	0/(*)		
2028-29			0/(*)	0/(*)		

Revenue Distribution:

Insurance Regulatory Trust Fund, GR Trust Fund

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees

Issue: Adjuster Examinations and Sales Representatives

Bill Number(s): CS/CS/CS/HB 989

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0/(*)	0/(*)	0/(*)	0/(*)	0.0	0.0	0/(*)	0/(*)
2025-26	0/(*)	0/(*)	0/(*)	0/(*)	0.0	0.0	0/(*)	0/(*)
2026-27	0/(*)	0/(*)	0/(*)	0/(*)	0.0	0.0	0/(*)	0/(*)
2027-28	0/(*)	0/(*)	0/(*)	0/(*)	0.0	0.0	0/(*)	0/(*)
2028-29	0/(*)	0/(*)	0/(*)	0/(*)	0.0	0.0	0/(*)	0/(*)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Healthcare Provider Licensure Fees

Issue: Healthcare Provider Licensure Fees

Bill Number(s): CS/SB 7016/ Chapter No. 2024-15

Entire Bill

Partial Bill:

Sponsor(s): Senate Fiscal Policy and Health Policy

Month/Year Impact Begins: Upon becoming law

Date(s) Conference Reviewed: June 17, 2024

Section 1: Narrative

a. Current Law:

Temporary Certificate to Practice in Areas of Critical Need

Physicians who meet certain requirements may receive temporary certificates to practice in areas of critical need. Requirements include having a license in any United States jurisdiction and either working for a county health department, correctional facility, Veterans' Affairs clinic, or other specified entities, or practicing for a limited time to address critical physician-specialty, demographic, or geographic needs. Physicians are required to pay fees for the certificate; however, fees may be waived for physicians who volunteer to provide uncompensated care. Current law does not allow for certificates for advanced practice nurses or allopathic and osteopathic physician assistants.

Limited Licenses

Physicians who meet certain requirements may receive limited licenses. Requirements differ for allopathic and osteopathic physicians, but both must have been licensed to practice in any United States jurisdiction for at least ten years. Allopathic physicians may receive a limited license to practice in areas of critical need and osteopathic physicians may receive a limited license to practice in areas of critical need or medically underserved areas. Physicians are required to pay fees for the limited license; however, fees may be waived for physicians who volunteer to provide uncompensated care. Current law does not allow for limited licenses for graduate assistant physicians.

Medical Faculty Certificates

A medical faculty certificate authorizes physicians to practice only in conjunction with the faculty position at certain medical schools or affiliated clinical facilities, teaching hospitals, or specialty-licensed children's hospitals. In order to receive a certificate, a physician must meet several requirements, including accepting a full-time faculty appointment to teach at one of eleven programs of medicine listed in statute. In any year, most of the medical schools have a 30-person cap on the number of certificate holders at each school, except for one school with a cap of 10-persons.

Foreign-Trained Physicians

Foreign-trained physicians must meet the same standards as U.S. trained physicians and must meet additional requirements to practice in Florida. For example, one pathway for foreign-trained physicians to practice in Florida requires them to complete at least two years of residency in an approved medical specialty area that counts towards board certification by the American Board of Medical Specialties.

Healthcare Compacts

A healthcare compact is a contract between states that may establish uniform guidelines, standards, or procedures for the participating states. Generally, there are two types of compacts. First, a mutual recognition compact allows a provider to receive a multistate license that authorizes the provider to practice in other compact states as long as the provider maintains residence in the state of initial licensure. Second, an expedited licensure compact requires the provider to apply for a license in each state using a more efficient application process. Florida is a member of three compacts, including the Nurse Licensure Compact, the Professional Counselors Licensure Compact, and the Psychology Interjurisdictional Compact.

b. Proposed Change:

Temporary Certificate to Practice in Areas of Critical Need

Sections 37, 40, and 41 of the bill expand temporary certificates to advanced practice nurses and allopathic and osteopathic physician assistants. Similar to temporary certificates for physicians, these providers must meet several requirements, including having a license in any jurisdiction of the United States and working for a specified entity or practicing for a limited time to address a critical healthcare specialty, demographic need, or geographic need. The bill does not provide new fee authority for these providers.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Healthcare Provider Licensure Fees

Issue: Healthcare Provider Licensure Fees

Bill Number(s): CS/SB 7016/ Chapter No. 2024-15

Limited Licenses

Sections 38 and 39 expand limited licenses to graduate physician assistants, which generally are providers who have graduated from medical school, have not received and accepted a residency match, and have obtained a limited license for practicing temporarily under the supervision of a physician. The limited license is for two years and is eligible for a one-time renewal that terminates after one year. The bill does not provide new fee authority for these providers.

Medical Faculty Certificates

Section 36 adds a medical school, the Burrell College of Osteopathic Medicine, to the list of schools where employment qualifies a person to receive a medical faculty certificate. It also removes a limitation on the number of certificate holders allowed at each institution. The bill does not provide new fee authority; however these providers may fall under existing fee authority.

Foreign-Trained Physicians

Section 33 expands the ability for foreign-trained allopathic physicians to practice in Florida. First, it expands the pool to include persons with an active medical faculty certificate with a full-time faculty appointment for at least three years at a list of medical schools approved in statute. Second, it expands the pool to include graduates of foreign-trained medical schools who have a full-time employment offer from a healthcare provider in Florida and that meet other requirements. The bill does not provide new fee authority; however these providers may fall under existing fee authority.

Healthcare Compacts

The bill makes Florida a member of three compacts, the Audiology and Speech-Language Pathology Compact, Physical Therapy Licensure Compact, and Interstate Medical Licensure Compact.

Compact	Bill Sections	Type	Description
Audiology and Speech-Language Pathology Compact	55 - 59	Mutual Recognition	Allows audiologists or speech-language pathologists with a license in their home state to practice in another member state. This compact started in 2022, will be fully operational in 2024, and has been enacted by 31 states. A fee payable to the compact commission has not been identified and there is no new fee authority for the state of Florida.
Physical Therapy Licensure Compact	60 - 73	Mutual Recognition	Allows physical therapists or physical therapy assistants with a license in their home state to practice in another member state. This compact has been enacted by 37 states. While a provider must pay a \$45 fee to the Physical Therapy Compact Commission, there is no new fee authority for the state of Florida.
Interstate Medical Licensure Compact	49 - 54	Expedited Licensure	Provides an expedited licensure pathway for qualified physicians. Physicians complete one application and receive licenses from each state where they will practice. The physician must designate a state of principal license. This compact has been enacted by 40 states, D.C., and Guam. While a physician must pay a \$700 application fee to the Interstate Medical Licensure Compact Commission, there is no new fee authority for the state of Florida.

Section 2: Description of Data and Sources:

- Florida Senate, *Bill Analysis and Fiscal Impact Statement*, available at: <https://www.flsenate.gov/Session/Bill/2024/7016/?Tab=Analyses> (last visited May 17, 2024).
- Florida Department of Health, *Agency Bill Analysis for SB 7016*, (on file with the Senate Committee on Finance and Tax).
- Audiology & Speech-Language Pathology Interstate Compact, *Home*, available at: <https://aslpcompact.com/> (last visited May 17, 2024).
- Physical Therapy Compact, *About Us and Compact Fees Table*, available at: <https://ptcompact.org/Compact-Privilege-Fee-Jurisprudence-and-Waiver-Table> (last visited May 17, 2024).
- Interstate Medical Licensure Compact, *About the Compact*, available at: <https://www.imlcc.org/a-faster-pathway-to-physician-licensure/> (last visited May 17, 2024).

REVENUE ESTIMATING CONFERENCE

Revenue Source: Healthcare Provider Licensure Fees

Issue: Healthcare Provider Licensure Fees

Bill Number(s): CS/SB 7016/ Chapter No. 2024-15

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

The bill does not provide new fee authority for the state of Florida. As a result, an indeterminate positive impact may occur from an expanded pool of providers that fall under existing fee authority. This scenario could occur for the expanded pathway to practice in Florida for foreign-trained physicians and providers with a faculty medical certificate.

On the other hand, an indeterminate negative impact may occur from out-of-state providers who decide to take advantage of the new compacts. These providers would be subject to fees payable to the compact commissions, thus would be substituting Florida licensure fees for compact fees.

There is no anticipated impact from the temporary certificates because it is assumed that advanced practice nurses and physician assistants who would use these certificates are a different cohort than those who would want to practice permanently in Florida. There is no anticipated impact from the limited licenses for graduate physician assistants because this is an entirely new provider category for Florida with no current or new fee authority.

As with analyses from previous compacts, it is unknown how many providers may use the various licensure options under this bill. However, background data has been attached showing fees under current law and counts of providers.

Links to Previous Compact REC Impacts:

- Nurse Licensure Compact: http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2016/_pdf/page786-788.pdf
- Professional Counselors Licensure Compact: did not identify an impact for CS/HB 385 in 2023 or CS/HB 1521 in 2022
- Psychology Interjurisdictional Compact: http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/page599-602.pdf

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			+/-	+/-		
2025-26			+/-	+/-		
2026-27			+/-	+/-		
2027-28			+/-	+/-		
2028-29			+/-	+/-		

Revenue Distribution: Medical Quality Assurance Trust Fund, General Revenue Service Charge

Section 5: Consensus Estimate (Adopted: 06/17/2024): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	+/-	+/-	+/-	+/-	0.0	0.0	+/-	+/-
2025-26	+/-	+/-	+/-	+/-	0.0	0.0	+/-	+/-
2026-27	+/-	+/-	+/-	+/-	0.0	0.0	+/-	+/-
2027-28	+/-	+/-	+/-	+/-	0.0	0.0	+/-	+/-
2028-29	+/-	+/-	+/-	+/-	0.0	0.0	+/-	+/-

CS/SB 7016 Health Care			Fees that May Apply to Expanded Pathways						Fees that May Be Foregone Due to Expanded Pathways						Licenses			Impact
Section	Description	Provider Type	Initial Application Fee	Initial Certification Fee	Initial Fee Rule	Renewal Fee	Renewal Timing	Renewal Fee Rule	Initial Application Fee	Initial Certification Fee	Initial Fee Rule	Renewal Fee	Renewal Timing	Renewal Fee Rule	Number of Active Florida Licenses In-state FY 2022-23	Number of Active Florida Licenses Out-of-state FY 2022-23	License Source	Impact Notes
Temporary Certificate for Practice in Areas of Critical Need																		
41	Section 41 creates a new statute that allows for certain advanced practice nurse to receive a temporary certificate for practice in areas of critical need. No new fee authority is provided.	Advanced Practice Nurse	None	None	N/A	None	None	N/A	\$100	Did not identify	6489-7.001	\$50	Did not identify	6489-7.001	43,063	8,466	DOH Division of Medical Quality Assurance, Annual Report and Long-Range Plan FY 2022-23, Table 1	
37	Sections 37 amends section 458.315, F.S., to allow for certain physician assistants to receive a temporary certificate for practice in areas of critical need. No new fee authority is provided.	Physician Assistant (Allopathic)	None	None	N/A	None	None	N/A	\$100	\$200	6488-30.019	\$275	Biennial	6488-30.019				No impact. There is no new authority in the bill for the relevant boards to establish fees for a temporary certificate. No impact assumes that the cohort of advanced nurse practitioners and physician assistants who would permanently practice in Florida is different from the cohort who would use the temporary certificate.
40	Same as Section 37, but amends section 459.0076, F.S., for osteopathic medicine.	Physician Assistant (Osteopathic)	None	None	N/A	None	None	N/A	\$100	\$200	64815-6.013	\$275	Biennial	64815-6.013	11,504	1,977	Same as above	
Limited Licenses																		
38	Section 38 amends section 458.317, F.S., to allow for a limited license for a graduate assistant physician. No new fee authority is provided.	Graduate Physician Assistant (Allopathic)	None	None	N/A	None	None	N/A	None	None	N/A	None	N/A	N/A				No impact. Completely new category of provider and no new fee authority in the bill.
39	Same as Section 38, but amends section 459.0075, F.S., for osteopathic medicine.	Graduate Physician Assistant (Osteopathic)	None	None	N/A	None	None	N/A	None	None	N/A	None	N/A	N/A	Not available. New category of provider in Florida.	N/A		
Foreign Trained Physicians																		
33	Section 33 of the bill amends section 458.311, F.S., to expand the ability for foreign trained allopathic physicians to practice in Florida. No new fee authority is provided, but these providers may fall under existing fee authority. Fee Notes: There is an up to \$500 application fee under section 458.311, F.S., for physician licensure. Per Rule 6488-3.002, application fees and certification fees for licenses by exam under 458.311 are reduced until February 2027.	Foreign Trained Physicians	\$350	\$350	6488-3.002	\$350	Biennial	6488-3.003	None	None	N/A	None	N/A	N/A	Did not identify		N/A	Positive Indeterminate The impact is positive indeterminate depending on how many foreign trained physicians take advantage of the expanded pathway to practice in Florida. The impact assumes that foreign trained physicians would be subject to existing fees.
Medical Faculty Certificate																		
36	Section 36 of the bill amends section 458.3145, F.S., to add the Burrell College of Osteopathic Medicine, to the list of schools where employment qualifies a person to receive a medical faculty certificate. It also removes a limitation on the number of certificate holders allowed at each institution. No new fee authority is provided, but these providers may fall under existing fee authority. Fee Notes: There is an up to \$500 application fee under section 458.3145, F.S., for a medical faculty certificate. Per Rule 6488-3.002, application fees for medical faculty are reduced until February 2027. Per Rule 64815-10.002, the osteopathic faculty certificate is \$400, but per the DOH MQA annual report, there are 0 of these.	Medical Faculty	\$350	\$350	6488-3.002	\$350	Biennial	6488-3.003	None	None	N/A	None	N/A	N/A	62	8	Same as above	Positive Indeterminate The impact is positive indeterminate depending on how many new faculty positions are added with the new school and removal of statutory cap. The impact assumes that medical faculty would be subject to existing fees.
Compacts																		
49 – 54	Interstate Medical Licensure Compact. No new fee authority is provided.	Physician (Allopathic)	None	None	N/A	None	None	N/A	\$350	\$350	6488-3.002	\$350	Biennial	6488-3.003	59,144	23,389		Negative Indeterminate The impact assumes that some providers who may be currently paying or planning to pay Florida licensing fees under current law may opt to use the compact instead of Florida licensure. For the Physical Therapy Licensure Compact and the Interstate Medical Licensure Compact, these providers would be subject to fees payable to the compact commissions, thus would be substituting Florida licensure fees for compact fees. Fees payable to the compacts are \$45 and \$700, respectively.
		Physician (Osteopathic)	None	None	N/A	None	None	N/A	\$200	\$300	64815-10.002	\$400	Biennial	64815-10.003	8,452	2,764		
		Audiologist	None	None	N/A	None	None	N/A	\$75	\$200	64820-3.0001	\$75	Biennial	64820-3.0001	1,239	299		
55 – 59	Audiology and Speech-Language Pathology Interstate Compact. No new fee authority is provided.	Speech Language Pathologist	None	None	N/A	None	None	N/A	\$75	\$200	64820-3.0001	\$75	Biennial	64820-3.0001	11,731	1,779		
		Physical Therapist	None	None	N/A	None	None	N/A	\$100	\$75	64817-2.001	\$75	Biennial	64817-2.001	17,566	2,958		
60 - 73	Physical Therapy Licensure Compact. No new fee authority is provided.	Physical Therapist Assistant	None	None	N/A	None	None	N/A	\$100	\$75	64817-2.001	\$75	Biennial	64817-2.001	11,983	773	Same as above	

Notes
1. N/A = not applicable.
2. Renewal fees provided are for active licenses. Renewal fees may differ for renewal of inactive, delinquent, retired, or other types of expired licenses.
3. Fees are limited to application, certification, and renewal fees in rule. There may be additional fees for licensure. For example, under Rule 6488-30.019 for physician assistants, all persons obtaining licensure or re-licensure as a physician assistant shall pay an additional unlicensed activity fee of \$5. Due to the +/- indeterminate impact, fees in this table are to provide a sense of the cost estimate.