**Revenue Estimating Conference**
**Tax Collection Enforcement Diversion Program**
**August 23, 2024**
**Executive Summary**

The Revenue Estimating Conference convened on August 23, 2024, to adopt a forecast of revenues collected from the Tax Collection Enforcement Diversion program.

**Background**

The Tax Collection Enforcement Diversion program, which collects revenue owed by persons who have not remitted their sales tax collections as required, began as a pilot program in 2002 and was fully implemented in 2005. The program is operated by participating State Attorney's Offices in cooperation with the Department of Revenue (DOR). To be eligible for the program, taxpayers must meet certain requirements. Among them, they must show a pattern of delinquency for several months with the delinquency not exceeding the misdemeanor level. Eight State Attorney's Offices currently participate in the program: Jacksonville, Clearwater, Miami, Tampa, West Palm Beach, Fort Lauderdale, Fort Myers, and Orlando.

Beginning July 2024, Chapter No. 2024-158, Laws of Florida, required one hundred percent of the collections to be deposited monthly into the special reserve account of the Florida Association of Centers for Independent Living (FACIL). Previously, twenty-five percent of the program's collections had been distributed as sales tax collections via 212.20, F.S. Now, all funds are to be used for administering the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program (JP-PAS) and for contracting with the State Attorneys participating in the tax collection enforcement diversion program. The JP-PAS provides personal care attendants and other support and services to persons with significant and chronic disabilities to enable them to obtain or maintain competitive and integrated employment, including self-employment.

**Methodology**

The DOR provided actual collections through July 2024 for the Tax Collection Enforcement Diversion program. Collections in FY 2023-24 were 12.1 percent higher than collections for the prior year and in July 2024 were 78.2% higher than the same period prior year. Given the program's history of significant fluctuations, the August 2024 Conference adopted an estimated growth rate of 0.0 percent for FY 2024-25, maintaining total collections of $4.0 million as in the prior year. Estimated collections are held to FY 2024-25 levels throughout the remainder of the forecast. The forecast for the current fiscal year is based on expectations that operations and recoveries will be like the prior year.

**Forecast**

| | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
|---|---|---|---|---|---|---|
| Estimated Collections | 3,999,308 | 3,999,308 | 3,999,308 | 3,999,308 | 3,999,308 | 3,999,308 |

# Tax Collection Enforcement Diversion Program

**August 23, 2024**

| Circuit | | FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 23-24 | Estimated Collections Based on Population Growth by County: FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fourth | Clay, Duval, Nassau) | 545,840 | 484,740 | 484,447 | 347,300 | 307,071 | 438,109 | 492,190 | 530,670 | 468,280 | 475,870 | 482,833 | 489,392 | 495,613 | 501,524 | 507,141 |
| Sixth | ater (Pasco, Pinellas) | 934,184 | 558,410 | 732,871 | 420,019 | 331,834 | 524,886 | 631,319 | 615,797 | 867,196 | 876,421 | 884,778 | 893,104 | 901,388 | 909,532 | 917,408 |
| Ninth | o (Orange, Oscecola) | N/A | N/A | N/A | 139,410 | 409,658 | 545,648 | 463,171 | 440,449 | 306,987 | 314,239 | 321,047 | 327,483 | 333,594 | 339,410 | 344,953 |
| Eleventh | Miami (Dade) | 332,081 | 375,291 | 280,612 | 326,382 | 326,921 | 186,673 | 487,903 | 372,275 | 603,887 | 610,031 | 615,484 | 620,503 | 625,203 | 629,662 | 633,932 |
| Thirteenth | ampa (Hillsborough) | 869,767 | 585,990 | 474,504 | 574,400 | 792,215 | 1,500,176 | 999,336 | 626,124 | 670,413 | 682,257 | 693,259 | 703,811 | 713,957 | 723,693 | 732,992 |
| Fifteenth | Beach (Palm Beach) | 392,018 | 374,343 | 349,503 | 431,462 | 191,740 | 235,511 | 252,207 | 204,528 | 364,314 | 368,883 | 373,041 | 376,950 | 380,652 | 384,165 | 387,492 |
| Sixteenth | Key West (Monroe)* | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Seventeenth | auderdale (Broward) | 830,645 | 844,241 | 793,325 | 754,018 | 648,174 | 717,915 | 653,630 | 555,806 | 465,526 | 470,335 | 474,606 | 478,493 | 482,078 | 485,413 | 488,535 |
| Twentieth | Glades, Hendry, Lee) | 605,624 | 509,817 | 509,343 | 383,943 | 239,515 | 375,866 | 509,267 | 221,324 | 252,706 | 257,371 | 261,744 | 266,030 | 270,228 | 274,314 | 278,256 |
| Statewide | ounty (excl. Monroe) | **4,510,159** | **3,732,833** | **3,624,604** | **3,376,936** | **3,247,129** | **4,524,785** | **4,489,023** | **3,566,975** | **3,999,308** | **4,055,406** | **4,106,792** | **4,155,766** | **4,202,714** | **4,247,714** | **4,290,709** |

*The Key West judicial circuit is no longer participating in the proş

| Circuit | | FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 23-24 | Estimated Growth in Population by Circuit: FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fourth | Clay, Duval, Nassau) | -5.7% | -11.2% | -0.1% | -28.3% | -11.6% | 42.7% | 12.3% | 7.8% | 1.7% | 1.6% | 1.5% | 1.4% | 1.3% | 1.2% | 1.1% |
| Sixth | ater (Pasco, Pinellas) | 25.6% | -40.2% | 31.2% | -42.7% | -21.0% | 58.2% | 20.3% | -2.5% | 1.3% | 1.1% | 1.0% | 0.9% | 0.9% | 0.9% | 0.9% |
| Ninth | o (Orange, Oscecola) | N/A | N/A | N/A | N/A | 193.9% | 33.2% | -15.1% | -4.9% | 2.4% | 2.4% | 2.2% | 2.0% | 1.9% | 1.7% | 1.6% |
| Eleventh | Miami (Dade) | -9.3% | 13.0% | -25.2% | 16.3% | 0.2% | -42.9% | 161.4% | -23.7% | 1.1% | 1.0% | 0.9% | 0.8% | 0.8% | 0.7% | 0.7% |
| Thirteenth | ampa (Hillsborough) | -14.0% | -32.6% | -19.0% | 21.1% | 37.9% | 89.4% | -33.4% | -37.3% | 1.9% | 1.8% | 1.6% | 1.5% | 1.4% | 1.4% | 1.3% |
| Fifteenth | Beach (Palm Beach) | 90.0% | -4.5% | -6.6% | 23.5% | -55.6% | 22.8% | 7.1% | -18.9% | 1.3% | 1.3% | 1.1% | 1.0% | 1.0% | 0.9% | 0.9% |
| Sixteenth | Key West (Monroe) | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Seventeenth | auderdale (Broward) | 39.5% | 1.6% | -6.0% | -5.0% | -14.0% | 10.8% | -9.0% | -15.0% | 1.0% | 1.0% | 0.9% | 0.8% | 0.7% | 0.7% | 0.6% |
| Twentieth | Glades, Hendry, Lee) | -11.5% | -15.8% | -0.1% | -24.6% | -37.6% | 56.9% | 35.5% | -56.5% | 2.1% | 1.8% | 1.7% | 1.6% | 1.6% | 1.5% | 1.4% |
| Statewide | rowth rate by county | **7.7%** | **-17.2%** | **-2.9%** | **-6.8%** | **-3.8%** | **39.3%** | **-0.8%** | **-20.5%** | **12.1%** | **1.4%** | **1.3%** | **1.2%** | **1.1%** | **1.1%** | **1.1%** |
| | Growth in Florida Stat | 5.5% | 4.7% | 5.4% | 5.3% | -3.2% | 10.6% | 26.4% | 7.2% | -0.4% | -1.3% | 3.1% | 3.0% | 2.9% | 2.7% | 2.8% |
| | Growth in Total Population in Circui | 1.6% | 1.6% | 1.6% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.3% | 1.2% | 1.2% | 1.1% | 1.0% | |
| | Growth in Total Population in Circui | 1.6% | 1.6% | 1.6% | 1.5% | 1.5% | 1.5% | 1.5% | 1.6% | 1.5% | 1.3% | 1.2% | 1.2% | 1.1% | 1.0% | |
| | Growth in Total Collections Year-to-Date (1 months of collections) | | | | | | | | | 78.2% | | | | | | |

| | *PROPOSED FORECASTS (Including Ninth Circuit)* | | Estimated Growth in Collections | | | | | |
|---|---|---|---|---|---|---|---|---|
| I. | Estimated Total Collections based on **growth in Florida sales tax liability (Row 30)** | | 3,947,324 | 4,070,422 | 4,191,892 | 4,314,066 | 4,431,201 | 4,555,274 |
| II. | Estimated Total Collections based on **FY2023-24 growth rate (Cell S28)** | | 4,484,041 | 5,027,526 | 5,636,884 | 6,320,099 | 7,086,122 | 7,944,991 |
| III. | Estimated Total Collections based on **holding to FY2023-24 actuals (Cell S14)** | | 3,999,308 | 3,999,308 | 3,999,308 | 3,999,308 | 3,999,308 | 3,999,308 |
| IV. | Estimated Total Collections based on growth in **population by county (Line 14)** | | 4,055,406 | 4,106,792 | 4,155,766 | 4,202,714 | 4,247,714 | 4,290,709 |
| V. | Total Collections based on 1 month of actuals, annualized, assumes July=8.8% of FY, holding remaining FYs constant | | 4,532,812 | 4,532,812 | 4,532,812 | 4,532,812 | 4,532,812 | 4,532,812 |

| | | *Actual* | Forecast | | | | | |
|---|---|---|---|---|---|---|---|---|
| | ***ADOPTED FORECAST - AUGUST 2024*** | **FY 23-24** | **FY 24-25** | **FY 25-26** | **FY 26-27** | **FY 27-28** | **FY 28-29** | **FY 29-30** |
| III. | *Estimated Total Collections based on holding to FY2023-24 actuals (Cell S14)* | **3,999,308** | **3,999,308** | **3,999,308** | **3,999,308** | **3,999,308** | **3,999,308** | **3,999,308** |
| | *Percent change over the prior FY* | | **0.0%** | **0.0%** | **0.0%** | **0.0%** | **0.0%** | **0.0%** |