

REVENUE ESTIMATING CONFERENCE

TAX: Sales and Use Tax

ISSUE: Electricity used in fruit and vegetable packing houses

BILL NUMBER(S): SB 592

SPONSOR(S): Senator Siplin

MONTH/YEAR COLLECTION IMPACT BEGINS: JULY 1, 2012

DATE OF ANALYSIS: 02/23/12

SECTION 1: NARRATIVE

- a. **Current Law:** No exemption on the sales tax of electricity for off farm packing houses.

- b. **Proposed Change:** Electricity used directly or indirectly in packing houses is exempt from the sales and use tax. A packing house in this context refers to any building or structure in which fruits and vegetables are packed or otherwise prepared for market or shipment in fresh form for wholesale distribution. It does not apply to buildings or structures where agricultural products are sold at retail.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Florida Department of Agriculture – www.florida-agriculture.com

Institute of Food and Agricultural Services @ the University of Florida – <http://research.ifas.ufl.edu>

Previously noted survey of Grower Associations that produce fruits and vegetables

Previously noted discussions with the Florida Fruit and Vegetable Association and the Florida Farm Bureau Federation

REC October 2011

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

1. assuming the first year impact is 11/12
2. assuming the number of packing houses unchanged from previous surveys of grower associations completed in 2008
3. growth rates on electricity from January 2012 REC GRUT
4. low estimate assuming the peak electricity used has a taxable base of \$10,000/month per packing house , and an off peak base of \$2,500 monthly;
5. middle estimate assuming the peak electricity used has a taxable base of \$15,000/month per packing house, and an off peak base of \$5,000/month;
6. high estimate assuming the electricity used remains the same as the middle, but the number of packing houses increased to 125

SECTION 4: PROPOSED FISCAL IMPACT

Previous similar bill (HB1137) in 2009 and adopted the middle estimates

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High	(\$1.09m)	(\$1.19m)	(\$1.24m)	(\$1.30m)	(1.35m)
Middle	(\$0.83m)	(\$0.91m)	(\$0.94m)	(\$0.99m)	(\$1.03m)
Low	(\$0.53m)	(\$0.58m)	(\$0.61m)	(\$0.63m)	(\$0.66m)

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 02/24/12) The conference adopted the middle estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	(.7)	(.8)	(.8)	(.9)	(.9)
State Trust	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
Total State Impact	(.7)	(.8)	(.8)	(.9)	(.9)
Revenue Sharing	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
Local Gov't Half Cent	(.1)	(.1)	(.1)	(.1)	(.1)
Local Option	(.1)	(.1)	(.1)	(.1)	(.1)
Total Local Impact	(.2)	(.2)	(.2)	(.2)	(.2)
Total Impact	(.9)	(1.0)	(1.0)	(1.1)	(1.1)

	Annualized 2009	2012-13	2013-14	2014-15	2015-16
Low Estimates	(\$598,500)	(\$583,636)	(\$607,031)	(\$633,918)	(\$660,211)
Number of Packing Houses	95				
Average Electric Use Peak	\$ 10,000.00				
Average electric Use Off Peak	\$ 2,500.00				
	Peak (Average)	Off Peak (Average)			
Electrical Taxable Base Monthly	\$ 950,000.00	\$ 237,500.00			
Months	8	4			
Total Electrical Taxable Base	\$ 7,600,000.00	\$ 950,000.00			
Collected at rate of 7%	\$ 532,000.00	\$ 66,500.00			

	Annualized 2009	2012-13	2013-14	2014-15	2015-16
Middle Estimates	(\$931,000)	(\$907,878)	(\$944,270)	(\$986,095)	(\$1,026,994)
Number of Packing Houses	95				
Average Electric Use Peak	\$ 15,000.00				
Average electric Use Off Peak	\$ 5,000.00				
	Peak (Average)	Off Peak (Average)			
Electrical Taxable Base Monthly	\$ 1,425,000.00	\$ 475,000.00			
Months	8	4			
Total Electrical Taxable Base	\$ 11,400,000.00	\$ 1,900,000.00			
Collected at rate of 7%	\$ 798,000.00	\$ 133,000.00			

	Annualized 2009	2012-13	2013-14	2014-15	2015-16
High Estimates	(\$1,225,000)	(\$1,194,577)	(\$1,242,460)	(\$1,297,493)	(\$1,351,308)
Number of Packing Houses	125				
Average Electric Use Peak	\$ 15,000.00				
Average electric Use Off Peak	\$ 5,000.00				
	Peak (Average)	Off Peak (Average)			
Electrical Taxable Base Monthly	\$ 1,875,000.00	\$ 625,000.00			
Months	8	4			
Total Electrical Taxable Base	\$ 15,000,000.00	\$ 2,500,000.00			
Collected at rate of 7%	\$ 1,050,000.00	\$ 175,000.00			

REC 01/2012 Gross Receipts	Electricity Estimate	Percentage Change
2008-09	623.71	
2009-10	633.05	1.50%
2010-11	606.74	-4.16%
2011-12	594.63	-2.00%
2012-13	608.22	2.29%
2013-14	632.60	4.01%
2014-15	660.62	4.43%
2015-16	688.02	4.15%

REVENUE ESTIMATING CONFERENCE

TAX: Ad Valorem

ISSUE: Assignment of Ownership Shares

BILL NUMBER(S): Proposed Amendment

SPONSOR(S):

MONTH/YEAR COLLECTION IMPACT BEGINS:

DATE OF ANALYSIS: February 22, 2012

SECTION 1: NARRATIVE

a. Current Law:

Section 193.155, F.S., provides for homestead property to be assessed at just value as of January 1, 1994. Property receiving the homestead exemption after January 1, 1994, is to be assessed at just value as of January 1 of the year in which the property receives the exemption unless the provisions of subsection (8) apply.

Section 193.155(8), F.S., provides that property assessed under this section is to be assessed at less than just value when the person who establishes a new homestead has received a homestead exemption as of January 1 of either of the 2 immediately preceding years. A person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007, and only if this subsection applies retroactive to January 1, 2008. For purposes of this subsection, a husband and wife who owned and both permanently resided on a previous homestead is each considered to have received the homestead exemption even though only the husband or the wife applied for the homestead exemption on the previous homestead. The assessed value of the newly established homestead must be determined as provided in this subsection.

Section 193.155(8) (d) provides that If two or more persons abandon jointly owned and jointly titled property that received a homestead exemption as of January 1 of either of the 2 immediately preceding years, and one or more such persons who were entitled to and received a homestead exemption on the abandoned property establish a new homestead that would otherwise be eligible for assessment under this subsection, each such person establishing a new homestead is entitled to a reduction from just value for the new homestead equal to the just value of the prior homestead minus the assessed value of the prior homestead divided by the number of owners of the prior homestead who received a homestead exemption, unless the title of the property contains specific ownership shares, in which case the share of reduction from just value shall be proportionate to the ownership share. In calculating the assessment reduction to be transferred from a prior homestead that has an assessment reduction for living quarters of parents or grandparents pursuant to s. [193.703](#), the value calculated pursuant to s. [193.703](#)(6) must first be added back to the assessed value of the prior homestead. The total reduction from just value for all new homesteads established under this paragraph may not exceed \$500,000. There shall be no reduction from just value of any new homestead unless the prior homestead is reassessed at just value or is reassessed under this subsection as of January 1 after the abandonment occurs.

b. Proposed Change:

The proposed language amends s. 193.155(8), F.S., by providing that in the case of a husband and wife abandoning jointly owned property, the husband and wife may designate the ownership share to be attributed to each spouse by filing a form with the property appraiser in the county where such property is located. This form, which is to be provided by the Department of Revenue, must:

- include a sworn statement by each person designating the ownership share to be attributed to each person; and
- be filed prior to either person filing the homestead application form to have a parcel of property assessed under this subsection.

The proposed language also provides that the ownership share designation attributable to each spouse is irrevocable once it is filed with the property appraiser.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Florida Department of Revenue, 2011 Final Ad Valorem Tax Roll Data

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

The following scenarios were identified where there could be a fiscal impact:

1. The husband and wife are abandoning the joint homestead and establishing two new homesteads. One parties homestead will have a greater value than the prior homestead and one party's homestead will have lower value than the previous homestead. Under current law the homestead differential will be split fifty-fifty, resulting in the

REVENUE ESTIMATING CONFERENCE

TAX: Ad Valorem

ISSUE: Assignment of Ownership Shares

BILL NUMBER(S): Proposed Amendment

SPONSOR(S):

MONTH/YEAR COLLECTION IMPACT BEGINS:

DATE OF ANALYSIS: February 22, 2012

differential applied to the lower value homestead being reduced per the requirements of section 193.155 (8)(b). under the proposed language, the differential could be allocated other than fifty-fifty, and could allow an additional amount attributed to each party. Under this scenario, the total impact could be either greater than, lesser than, or the same as the current law impact, depending on how the differential was allocated.

2. The husband and wife are abandoning the joint homestead and one party will not be establishing a homestead where they will be applying their share of the differential. This could be for a number of reasons: one party is leaving the state; one party is remarrying or establishing a new homestead with an individual that has a bigger differential; one party will switch to being a renter. Assuming an allocation that would result in maximizing the ability to port a differential, this impact should be negative.
3. The husband and wife are abandoning a jointly owned homestead and establishing a new homestead, however, for whatever reason, one party will not be on the title to the new homestead property. Under current law only 50% of the differential can be applied to the new homestead. Under the proposal, the couple could allocate 100% to the party that will be on the title for the new homestead.

The parcels for which an assessment differential was transferred for the 2011 roll were arrayed from lowest amount transferred to highest amount transferred and stratified into ten groups with an equal number of parcels in each group. An average amount transferred for each stratum was calculated. It was then assumed that for the low 2% of the parcels in each stratum would be able to take advantage of the proposed language and transfer an amount equal to fifty percent of the average amount for each stratum. For the middle the percentage used was 5% and for the high it was 10%. No growth was assumed over the forecast period

SECTION 4: PROPOSED FISCAL IMPACT

IMPACT VALUE SCHOOL

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High	(0.2 M)		(0.2 M)	(0.2 M)	(0.2 M)
Middle	(0.1 M)		(0.1 M)	(0.1 M)	(0.1 M)
Low	(0.042 M)		(0.042 M)	(0.042 M)	(0.042 M)

IMPACT VALUE NON-SCHOOL

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High	(0.3 M)		(0.3 M)	(0.3 M)	(0.3 M)
Middle	(0.15 M)		(0.15 M)	(0.15 M)	(0.15 M)
Low	(0.06 M)		(0.06 M)	(0.06 M)	(0.06 M)

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 2/24/12) The conference adopted the low estimate for cash, with the recurring figure being equal to twice the low.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
School Impact	(.04)	(.08)	(.04)	(.04)	(.08)
Non-school Impact	(.06)	(.12)	(.06)	(.06)	(.12)
Total Impact	(.10)	(.20)	(.10)	(.10)	(.20)

Proposed amendment dealing with ability of Husband and wife to allocate differential prior to transferring to new homestead(s)

	A	B	C	D	E	F	G	H	I
7	transferstratum	N	Minimum	Maximum	Sum	Mean	low (2%)	middle(5%)	high(10%)
8	1.00	1,632	\$1	\$3,180	\$2,584,586	\$1,584	\$25,846	\$64,615	\$129,229
9	2.00	1,631	\$3,187	\$6,538	\$7,915,301	\$4,853	\$79,153	\$197,883	\$395,765
10	3.00	1,631	\$6,543	\$10,077	\$13,498,768	\$8,276	\$134,988	\$337,469	\$674,938
11	4.00	1,632	\$10,085	\$14,223	\$19,694,305	\$12,068	\$196,943	\$492,358	\$984,715
12	5.00	1,631	\$14,225	\$19,390	\$27,298,152	\$16,737	\$272,982	\$682,454	\$1,364,908
13	6.00	1,632	\$19,394	\$25,602	\$36,495,751	\$22,363	\$364,958	\$912,394	\$1,824,788
14	7.00	1,631	\$25,605	\$33,844	\$48,105,452	\$29,494	\$481,055	\$1,202,636	\$2,405,273
15	8.00	1,632	\$33,854	\$46,718	\$64,607,332	\$39,588	\$646,073	\$1,615,183	\$3,230,367
16	9.00	1,631	\$46,726	\$73,790	\$94,553,744	\$57,973	\$945,537	\$2,363,844	\$4,727,687
17	10.00	1,631	\$73,831	\$500,000	\$233,957,355	\$143,444	\$2,339,574	\$5,848,934	\$11,697,868
18	total	16,314			\$548,710,746		\$5,487,107	\$13,717,769	\$27,435,537
19									
20							low (2%)	middle(5%)	high(10%)
21	School Millage		7.691679				\$42,205	\$105,513	\$211,025
22	Non-School millage		10.73562				\$58,907	\$147,269	\$294,537

REVENUE ESTIMATING CONFERENCE

TAX: Clerks of the Court Revenues

ISSUE: Redirects Certain Revenues that Fund Clerks of the Court Operations

BILL NUMBER(S): HB 5405

SPONSOR(S): House Justice Appropriations Subcommittee & Rep. Glorioso

MONTH/YEAR COLLECTION IMPACT BEGINS: August 1, 2012 (July 1, 2012 bill effective date)

DATE OF ANALYSIS: 2-21-12

SECTION 1: NARRATIVE

- a. Current Law:** Currently the COCTF is administered by the JAC and revenues collected pursuant to s. 142.01(2), F.S., (revenues received by the clerk in the fine and forfeiture fund from court related fees, fines, costs, and service charges) are remitted to DOR for deposit into that fund. The COCTF is assessed an 8% service charge and the clerks of court receive periodic funding from the COCTF to provide for the costs of court related operations.

Unexpended funds received by the clerks of court for operations in a particular state fiscal year are typically remitted in July or August of the subsequent state fiscal year (comingled with other s. 142.01(2), F.S., revenues).

Further, \$3.50 of the various circuit filing fees are deposited into the COCTF to fund operations of the Florida Clerks of Court Operations Corporation.

Also, there is \$0.50 of an additional \$4.00 fee assessed on civil cases that is deposited into the COCTF administered by the JAC.

Section 28.245, F.S., requires all moneys collected by the clerks of court for remittance to any entity to be distributed pursuant to the law in effect at the time of collection.

- b. Proposed Change:** The proposed bill returns much of the COCTF and funding of clerks' operations to the way it was administered prior to passage of CS/SB 2108 by the 2009 Legislature. Administration of the COCTF is returned to DOR and one-third of all fines, fees, service charges, and court costs collected by the clerks of the court shall be remitted each month for deposit into the COCTF, unless the remaining two-thirds is less than one-twelfth of the clerks' total budget. If collections are insufficient to remit one-third, the clerks shall submit the portion of one-third that is in excess of one-twelfth of the clerks' total budget for the performance of court related functions.

Beginning January 1, 2013 and each January 1st thereafter, clerks shall remit the cumulative excess of all fines, fees, service charges, and court costs retained by the clerks, plus any funds that exceed the amount needed to meet approved budget amounts from the prior county fiscal year. In addition, DOR shall collect any funds the Clerks of Court Operations Corporation determines were due on January 1, but not remitted.

The \$3.50 portion of various circuit filing fees is redirected to the Department of Financial Services Administrative Trust Fund (DFSATF). DFS would enter into a contract for services with the CCOC.

The \$0.50 of the additional \$4.00 fee assessed on civil cases that is deposited into the COCTF continues to be deposited there, only the administration of the COCTF is changed from the JAC to DOR.

It is provided that DOR shall make monthly transfers to the General Revenue Fund from the COCTF of any funds not needed to resolve clerk of the court revenue deficits specified in s. 28.36, F.S.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Used amounts identified in the 12/5/11 Article V Fees and Transfers REC Detailed Forecast Spreadsheet for revenue amounts for FY 2012-13 through FY 2015-16.

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

Assumed the cumulative clerks budgets would equal revenue forecast for the COCTF from revenue remitted pursuant to s. 142.01(2), F.S., inclusive of the GR service charge amount, less revenue resulting from the \$10.7 million in FY 2011-12 unspent clerks budget remitted in FY 2011-12. Therefore, consistent with the 12/5/11 Article V Fees & Transfers REC forecast, there would be no monthly transfers from the COCTF to GR for the forecast period and the only excess revenue subject to remittance directly to GR on January 1, 2013 and each January 1st thereafter would be unspent budget, from the prior county fiscal year, which is forecast to equal the amount remitted for deposit in the COCTF during FY 2011-12.

Assumed DFS will no longer assess a service charge (as was the case prior to the passage of CS/SB 2108 in 2009) on revenues deposited in the COCTF after the effective date of the bill since the COCTF will once again be clearing in nature. It was also assumed that the Clerks of Court Corporation will pay the 4th Quarter GR service charge amount for FY 2011-12 as scheduled. It was assumed that revenue redirected from the COCTF to the DFSATF would be subject to the 8 percent GR service charge.

REVENUE ESTIMATING CONFERENCE

TAX: Clerks of the Court Revenues

ISSUE: Redirects Certain Revenues that Fund Clerks of the Court Operations

BILL NUMBER(S): HB 5405

SPONSOR(S): House Justice Appropriations Subcommittee & Rep. Glorioso

MONTH/YEAR COLLECTION IMPACT BEGINS: August 1, 2012 (July 1, 2012 bill effective date)

DATE OF ANALYSIS: 2-21-12

Assumed the provision in s. 28.245, F.S., requiring all moneys collected by the clerks of court for remittance to any entity to be distributed pursuant to the law in effect at the time of collection will apply to revenue collected by the clerks in June 2012 and remitted in July 2012 and will be distributed in accordance with current administration. The impacts of the bill will first apply to revenue collected by the clerks on July 1, 2012 and thereafter, which will be remitted in August 2012 and thereafter. Therefore, the cash amount for FY 2012-13 would equal eleven-twelfths of the annual FY 2012-13 revenue impact.

Prior to implementation of the provisions of CS/SB 2108 in 2009, the \$0.50 of the additional \$4.00 fee assessed on civil cases deposited into the COCTF was deposited into the DFSATF and the resulting revenues were included in the contract for services with the CCOC. The revenues forecast for this revenue source are as follows: FY 2012-13 - \$0.4 million; FY 2013-14 - \$0.4 million; FY 2014-15 - \$0.3 million; and FY 2015-16 - \$0.3 million.

It was assumed that the language appearing on page 30, lines 821 through 825, providing that all court-related fines, fees, service charges, and costs are considered state funds and shall be remitted to DOR for deposit into the COCTF was the result of a drafting oversight and should have been stricken. This language was created in 2009 as a result of passage of CS/SB 2108 and similar language, which exists on page 34, lines 943 through 948 of the bill, that was created at the same time is stricken.

SECTION 4: PROPOSED FISCAL IMPACT

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High					
Middle					
COCTF	(1.5)	(1.7)	(1.5)	(1.2)	(1.1)
DFSATF	1.5	1.7	1.5	1.2	1.1
COCTF	(357.3)	(388.7)	(368.2)	(361.2)	(360.9)
GR Service Charge	(30.1)	(32.9)	(31.1)	(30.5)	(30.5)
GR	10.7	10.7	10.7	10.7	10.7
Local (Clerks)	376.7	410.9	388.6	381.0	380.7
Low					

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 2/24/12) The conference adopted the proposed estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	(19.4)	(22.2)	(20.4)	(19.8)	(19.8)
State Trust	(357.3)	(388.7)	(368.2)	(361.2)	(360.9)
Total State Impact	(376.7)	(410.9)	(388.6)	(381.0)	(380.7)
Total Local Impact	376.7	410.9	388.6	381.0	380.7
Total Impact	0	0	0	0	0

HB 5405 Revenues
FY 2012-13

FS	Group	Description	Fund	Est.	Redirect Amount	Destination
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Redirected

28.241(1)(a)1.a.	Circuit Other	\$3.50 of first \$265 in filing fees for circuit civil action	COCTF	0.5	0.5	DFSATF
28.241(1)(a)1.b.	Circuit Family	\$3.50 of first \$165 in filing fees for circuit civil action	COCTF	0.3	0.3	DFSATF
28.241(1)(a)2.d.	Circuit Foreclosure	\$3.50 in filing fees for circuit civil action relating to real property or mortgage foreclosure	COCTF	0.9	0.9	DFSATF
		Total	COCTF	1.7	1.7	DFSATF

Redirected

142.01(2)	Fines/Fees/Charges	All revenues received in the fine and forfeiture fund from court-related fees, fines, costs, and	COCTF	421.6	-	-
		Prior year unexpended clerks' budget revenue (Remitted July, Aug, Sept 2011)	COCTF	10.7	10.7	GR (1/1/2013)
		Revenue less unexpended budget amounts (\$421.6 - \$10.7)	COCTF	410.9	410.9	Clerks Retain
		GR service charge (\$410.9 X .08)	GR	32.9	(32.9)	-
		TF revenue remaining after GR service charge	COCTF	378.0	-	-

Not Redirected (Prior to 2009 legislative changes distributed to DFSATF)

28.2401(3)	Probate	\$0.50 of additional \$4 service charge in probate matters	COCTF	0.0	0.0	COCTF
28.241(1)(a)1.c. & e.	Circuit Other	\$0.50 of additional \$4 filing fee for circuit civil action	COCTF	0.2	0.2	COCTF
34.041(1)(b)	County Civil	\$0.50 of additional \$4 filing fee for county civil action	COCTF	0.2	0.2	COCTF
		Total	COCTF	0.4	0.4	COCTF

REVENUE ESTIMATING CONFERENCE

TAX: Mortgage Foreclosure Filing Fees

ISSUE: Redirect from SCRTF to GR

BILL NUMBER(S): HB5403

SPONSOR(S): House Justice Appropriations Subcommittee, Rep. Glorioso

MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012 (June 1, 2012 Effective Date)

DATE OF ANALYSIS: 2/21/12

SECTION 1: NARRATIVE

- a. **Current Law:** Mortgage foreclosure filing fees and the incremental portion of cross-claim, counterclaim, counter-petition filing fees are presently deposited into the State Court Revenue Trust Fund (SCRTF).
- b. **Proposed Change:** Mortgage foreclosure filing fees and the incremental portion of cross-claim, counterclaim, counter-petition filing fees are redirected from the SCRTF to GR.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Used amount identified in the 12/5/11 Article V Fees and Transfers REC Detailed Forecast Spreadsheet for mortgage foreclosure filings and the incremental portion of cross-claim, counterclaim, counter-petition filing fees are presently deposited into the State Court Revenue Trust Fund (SCRTF) for FY 2012-13 through FY 2015-16.

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

Calculated projected GR service charge amount resulting from mortgage foreclosure filing and the incremental portion of cross-claim, counterclaim, counter-petition filing fee revenues.

Since the effective date of the bill is June 1, 2012 the cash amount and the annualized amount for FY 2012-13 both equal 12 months revenue.

SECTION 4: PROPOSED FISCAL IMPACT

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High					
Middle					
GR	224.3	224.3	169.4	115.1	89.6
GR Service Charge	(17.9)	(17.9)	(13.6)	(9.2)	(7.2)
SCRTF	(206.4)	(206.4)	(155.8)	(105.9)	(82.4)
Low					

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 2/24/12) The conference adopted the proposed estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	206.4	206.4	155.8	105.9	82.4
State Trust	(206.4)	(206.4)	(155.8)	(105.9)	(82.4)
Total State Impact	0	0	0	0	0
Total Local Impact	0	0	0	0	0
Total Impact	0	0	0	0	0

REVENUE ESTIMATING CONFERENCE

TAX: Voluntary Contributions to the Homeless
ISSUE: HSMV DL Application Forms
BILL NUMBER(S): CS/HB531
SPONSOR(S): Health & Human Services Access Subcommittee, Representative Reed
MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012
DATE OF ANALYSIS: February 24, 2012

SECTION 1: NARRATIVE

a. Current Law: Section 322.08(7), F.S., provides for the application for driver licenses and the requirements for license and identification card forms including the provision of voluntary contributions. Section 322.18(9), F.S., provides for original driver license applications, driver license renewals, expirations, and delinquencies.

b. Proposed Change: Section 322.08(7) (p), F.S., is created to provide for a \$1 voluntary contribution to aid the homeless. Contributions are to be deposited into the Grants and Donations Trust Fund of the Department of Children and Family Services (DCF) to be used as specified. Section 322.18(9), F.S., is also created requiring application forms to include language permitting a \$1 per applicant contribution to aid the homeless. Distribution is provided as in (p) above along with prescribed use of the revenue. It is also provided that: “for the purpose of applying the service charge provided in s. 215.20, contributions received under this paragraph are not income of a revenue nature.”

SECTION 2: DESCRIPTION OF DATA AND SOURCES:

HSMV Revenue Voluntary Contribution Data FY 2004-05 to FY2011-12 (YTD through January)
 HSMV December 20, 2011 REC, Detailed Forecast Spreadsheet, DL and ID card transactions

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

Annualized FY 2011-12 voluntary contributions received year to date from DL/ID Card contributions to establish average contribution amount.

For the high estimate, used the average contribution amount from the annualized year to date contribution data; for the middle forecast used the average of the three lowest annualized year to date contribution amounts in lieu of the average; and for the low estimate, used 80% of the middle estimate.

Derived the annual growth rate in DL/ID card transactions for DL originals, renewals, and replacements from the REC forecast and then applied the growth rates to the FY 2012-13 amount to achieve the out year forecasts.

Assumed there would be a two week lag in revenue collections as the start up effect for the FY 2012-13 cash estimate.

As a result of the inclusion of the “not income of a revenue nature” language in s. 322.18(9), F.S., it was assumed there would be no GR service charge resulting from the DL/ID card voluntary contribution revenue deposited in the DFS Grants and Donations TF.

SECTION 4: PROPOSED FISCAL IMPACT

State Impact: All Funds	FY 2010-11 Cash	FY 2010-11 Annualized	FY 2011-12 Cash	FY 2012-13 Cash	FY 2013-14 Cash
High	0.03	0.03	0.02	0.02	0.02
Middle	0.02	0.02	0.02	0.01	0.01
Low	0.01	0.01	0.01	0.01	0.01

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 2/24/12) The conference adopted an estimate of insignificant positive.

	FY 2010-11 Cash	FY 2010-11 Annualized	FY 2011-12 Cash	FY 2012-13 Cash	FY 2013-14 Cash
General Revenue	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant
State Trust	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant
Total State Impact	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant
Total Local Impact	0	0	0	0	0
Total Impact	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant

FY 2004-05 through 2011-12 (YTD through January)

Fee Code	Drivers License Voluntary Contributions	Fiscal Year								
		2011-12 (YTD - JAN) **	2011-12 Annualized	2010-11 **	2009-10 **	2008-09	2007-08	2006-07	2005-06	2004-05
8V3	1 - Health Care Trust Fund for Organ and Tissue Donor Education	12,915	22,139	42,440	67,103	64,899	78,685	88,082	91,697	79,240
8V2	3 - Florida Council of the Blind	8,416	14,427	18,794	20,966	30,043	31,469	39,045	45,931	38,855
8V5	4 -Hearing Research Institute	7,447	12,767	15,829	22,724	34,628	31,464	35,703	43,716	39,542
8V6	5 -Juvenile Diabetes Foundation International	22,611	38,762	58,589	69,043	97,655	108,207	135,500	137,701	113,772
8V7	6 - Children's Hearing Help Fund	24,393	41,816	45,028	43,128	62,283	72,566	89,893	36,021	
8V8	7 - Family First	13,453	23,063	54,222	88,187	150,047				
8V9	8 - Stop Heart Disease	15,440	26,468	83,745	99,800					
8VB	10 - State Homes for Veterans	16,753	28,719	27,978						
	9 - Election Campaign Operating Trust Fund* (Repealed)					3,233	21,953	23,400	28,669	23,407
	Drivers License Total	121,427	208,161	346,625	410,952	439,555	322,391	388,222	355,067	271,410
	% Growth		-39.95%	-15.65%	-6.51%	36.34%	-16.96%	9.34%	30.82%	N/A
	Average		26,020	43,328	58,707	73,259	64,478	77,644	71,013	54,282

	FY 12-13 cash	FY 12-13 annualized	FY 13-14	FY14-15	FY15-16
Impact of CS/HB 531					
high	0.03	0.03	0.02	0.02	0.02
middle	0.02	0.02	0.02	0.01	0.01
low	0.01	0.01	0.01	0.01	0.01

Note: Prevent Blindness FL data was excluded from the base due to unique promotion & timing issues.

REVENUE ESTIMATING CONFERENCE

TAX: Local Fees

ISSUE: Airport Parking Fees – exemption for vehicles equipped for power mobility devices

BILL NUMBER(S): CS for SB 780

SPONSOR(S): Senator Ring

MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012

DATE OF ANALYSIS: February 23, 2012

SECTION 1: NARRATIVE

- a. **Current Law:** An airport that owns, operates, or leases parking facilities, or any other parking facilities that are used for the purpose of air travel, may charge for parking vehicles that display a disabled parking permit or license tag. However, the governing body of each publicly owned or publicly operated airport must grant free parking to any vehicle with specialized equipment, such as ramps, lifts, or foot or hand controls or for utilization by a person who has a disability or whose vehicle is displaying the Florida Toll Exemption permit.

- b. **Proposed Change:** The governing body of each publicly owned/operated airport must grant free parking to any vehicle with specialized equipment such as ramps, lifts, foot or hand controls or attachments to transport power mobility devices as defined in 42 C.F.R. s. 410.38 for use by a person with a disability.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Various websites for airports
 Discussions with directors of airports and airport council
 Discussion with DOT – Transportation Disadvantaged

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

See attached

SECTION 4: PROPOSED FISCAL IMPACT

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High	(\$9.1m)	(\$9.1m)	(\$9.4m)	(\$9.8m)	(\$10.2m)
Middle	(\$1.1m)	(\$1.1m)	(\$1.2m)	(\$1.2m)	(\$1.3m)
Low	(\$0.1m)	(\$0.1m)	(\$0.1m)	(\$0.1m)	(\$0.2m)

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 2/24/12) The conference adopted an estimate twice the recommended low estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue State Trust Total State Impact					
Total Local Impact	(\$.3m)	(\$.3m)	(\$.3m)	(\$.3m)	(\$.4m)
Total Impact	(\$.3m)	(\$.3m)	(\$.3m)	(\$.3m)	(\$.4m)

Current Law:

An airport that owns, operates, or leases parking facilities, or any other parking facilities that are used for the purpose of air travel, may charge for parking vehicles that display a disabled parking permit or license tag. However, the governing body of each publicly owned or publicly operated airport must grant free parking to any vehicle with specialized equipment, such as ramps, lifts, or foot or hand controls or for utilization by a person who has a disability or whose vehicle is displaying the Florida Toll Exemption permit.

Florida Toll Exemption permit - Any person who has a valid driver's license, operates a vehicle specially equipped for use by the disabled, and has a severe and permanent upper limb mobility or dexterity impairment that substantially impairs the person's ability to deposit coins in toll baskets. Currently 9,500 permits issued. (FL DOT)

Changes:

The governing body of each publicly owned/operated airport must grant free parking to any vehicle with specialized equipment such as ramps, lifts, foot or hand controls or attachments to transport power mobility devices as defined in 42 C.F.R. s. 410.38 for use by a person with a disability. Effective 07/01/2012

42 C.F.R. s. 410.38 - Power mobility device means a covered item of durable medical equipment that is in a class of wheelchairs that includes a power wheelchair (a four-wheeled motorized vehicle whose steering is operated by an electronic device or a joystick to control direction and turning) or a power-operated vehicle (a three or four-wheeled motorized scooter that is operated by a tiller) that a beneficiary uses in the home.

Florida Airports Council - Director

7 airports carry close to 90% of Florida's traffic

Miami International Airport

Orlando International Airport

Ft Lauderdale/Hollywood International

Tampa International Airport

Jacksonville International Airport

Palm Beach International Airport

Southwest Florida International Airport (Ft Myers)

Other commercial airports:

Orlando-Sanford International Airport

Pensacola International Airpor

Northwest Florida Regional Airport (Valparaiso/Fort Walton Beach)

Northwest Florida Beaches International Airport (Panama City)

Sarasota-Bradenton International Airport

Gainesville Regional Airport

Melbourne International Airport

Daytona Beach Int'l

Key West International

St. Petersburg-Clearwater International Airport

Tallahassee Regional Airport

Punta Gorda Airport

Miami International Airport

MIA currently waives parking fees for patrons who have disabled parking placards, for specially equipped vehicles and vehicles with Toll Exemption Decals. Parking revenue for 2011 was \$37.5 million.

In 2011, MIA waived parking fees for 117,890 parking transactions, account for \$3.1 million in waived parking revenue.

Had MIA adhered exclusively to Florida law, exempting only specially equipped vehicles and vehicles with Toll Exemption Decals, this new bill could have a bigger impact on waived parking revenue. If one projects that many drivers of vehicles equipped for transporting power mobility devices could also have disabled parking placards, the impact of this new bill may not be significant.

Broward county Aviation Department (Ft Lauderdale-Hollywood Int'l Airport)

Currently exempts vehicles equipped for motorized devices.

Palm Beach International Airport - Currently exempts specially equipped vehicles. Receives around \$10m a year in parking fees.

Tampa International Airport

Tampa International Airport (TPA) does not exempt parking fees for vehicles that are only equipped for Power Mobility Devices unless they are equipped with a transponder or specially equipped consistent with current law.

TPA's total annual parking revenue is over \$51 million dollars annually.

TPA had 946 transactions receiving exemptions valued at \$65,808.

Orlando International Airport

Currently only exempt those who have Florida Toll Exemption Permit. It would have a large impact, vehicle would only need to have a scooter tray to get exemption. Currently, don't exempt if they only have a handicap placard. Estimate currently exempt \$18,000 in parking fees (1800 vehicles).

Jacksonville International Airport

Currently grant free parking to any vehicle with specialized equipment or the Florida Toll Exemption permit. Average \$9,000 a year in exempt fees. Collected FY 2010 \$15,216,426 FY 2011 \$16,180,512 in total fees.

Lee County Port Authority - Southwest Florida International Airport (FT Myers)

Lee County Port Authority currently exempts vehicles that are equipped for power mobility devices.

2010 Passengers - top 7 airports

	Passengers	
Orlando International Airport	34,877,507	36.4%
Miami International Airport	16,891,956	17.6%
Tampa International Airport	16,645,765	17.4%
Fort Lauderdale - Hollywood Int'l Airport	8,510,794	8.9%
Jacksonville International Airport (2011)	5,495,056	5.7%
Palm Beach International Airport	5,887,723	6.1%
Southwest Florida Int'l Airport (Ft Myers)	7,514,316	7.8%
	95,823,117	

Parking Fees:
TAMPA INTERATIONAL AIRPORT

0-60 minutes - Free
Short 61-80 minutes - \$4
Term: Each add. 20 min - \$1
Max per 24 hrs - \$20

MIAMI INTERNATIONAL AIRPORT

Every 20 minutes \$2.00
Max Daily Rate \$17.00

ORLANDO INT'L AIRPORT

Daily rates \$10-\$17

0-60 minutes - Free
Long 61-80 minutes - \$4
Term Each additional 20 minutes - \$1
Max per 24 hrs - \$15

From the scooter store - equipment to transport power mobility devices



Inside lift for power mobility device



outside power lift



Fold-A-Ramp



EZ Carrier

Airport	2011 Parking Fees Collected (millions)	Fees Exempted	Fees Exempted %	Exempt motorized devices currently?	% total fees	# of passengers
Miami	\$37.5	\$3.10	8.27%	Y	22%	16,891,956
Tampa	\$51.0	\$0.07	0.13%	N	30%	16,645,765
Orlando	\$44.7	\$0.02	0.04%	N	26%	34,877,507
Ft Laud/ Hollywood				Y		8,510,794
Jacksonville	\$16.2	\$0.01	0.06%	Y	9%	5,495,056
Palm Beach	\$10.0			Y		5,887,723
Ft Myers	\$12.5	\$0.02	0.17%	Y	7%	7,514,316

\$171.9

		Avg Jax/Ft				
		Miami - 8.27%	Myers	0.11%	Passengers except Ft lauderdale/hollywood	
TPA/ORL		8.27%	0.11%	1%	87,312,323	
2011	\$95.7	\$7.9	\$0.11	\$ 1.0	Fee/passenger \$	1.97
					Fee FT Lauder/Hollywood	16,751,324
Top 7 equals 90% of parking fees.						
Rest of airports		8.27%	0.11%	1%	51% of fees aren't exempt.	
	\$21.0	\$0.9	\$0.01	\$0.1		
	Total	\$8.8	\$0.12	\$1.1		

Grow by REC 12/2011 - Total Visitors						
09/10	10/11	11/12	12/13	13/14	14/15	15/16
1.60%	3.90%	2.70%	2.10%	2.90%	4.10%	3.80%
		11/12	12/13	13/14	14/15	15/16
High (8.27%)		\$9.0	\$9.1	\$9.4	\$9.8	\$10.2
Middle (1%)		\$1.1	\$1.1	\$1.2	\$1.2	\$1.3
Low (.11%)		\$0.13	\$0.13	\$0.14	\$0.14	\$0.2

REVENUE ESTIMATING CONFERENCE

TAX: Voluntary Contributions to the Homeless
ISSUE: HSMV Vehicle Registration Forms
BILL NUMBER(S): CS/HB531
SPONSOR(S): Health & Human Services Access Subcommittee, Representative Reed
MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012
DATE OF ANALYSIS: February 24, 2012

SECTION 1: NARRATIVE

a. Current Law: Section 320.02(15), F.S., provides the language permitting voluntary contributions on the application form for motor vehicle registration or renewal of registration to the specified trust funds and organizations.

b. Proposed Change: CS/HB531 amends section 320.02(15), F.F., to require the Department of Highway Safety and Motor Vehicles (DHSMV) to modify vehicle application and renewal form to allow a \$1 voluntary contribution to be made to Grants and Donations Trust Fund of the Department of Children and Family Services.

SECTION 2: DESCRIPTION OF DATA AND SOURCES:

HSMV Voluntary Contributions Revenue Date FY 2004-05 to FY2011-12 (YTD through January)
 HSMV December 2011 REC MV Growth Rates.

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

See attached

SECTION 4: PROPOSED FISCAL IMPACT

State Impact: All Funds	FY 2010-11 Cash	FY 2010-11 Annualized	FY 2011-12 Cash	FY 2012-13 Cash	FY 2013-14 Cash
High	0.04	0.04	0.04	0.04	0.04
Middle	0.02	0.02	0.02	0.02	0.02
Low	0.01	0.01	0.01	0.01	0.01

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 2/24/12) The conference adopted an insignificant positive estimate.

	FY 2010-11 Cash	FY 2010-11 Annualized	FY 2011-12 Cash	FY 2012-13 Cash	FY 2013-14 Cash
General Revenue	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant
State Trust	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant
Total State Impact	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant
Total Local Impact	0	0	0	0	0
Total Impact	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant

(Impact of CS/HB531) -- Vehicle Registration Part

Florida Department of Highway Safety and Motor Vehicles Drivers License and Motor Vehicle Voluntary Contributions FY 2004-05 through 2011-12 (YTD through January)											
Fee Code	Motor Vehicle Voluntary Contributions	Authorizing Statute(s)	Fiscal Year								
			2011-12 (YTO)**	2011-12 annualized	2010-11 **	2009-10 **	2008-09	2007-08	2006-07	2005-06	2004-05
MNT	1 - Save the Manatee Trust Fund (\$2 or \$5)	s.328.76	33,481	57,396	61,303	66,404	82,825	93,924	106,834	101,780	93,607
NON	2 - Nongame Wildlife Trust Fund	s.320.02(8)	31,740	54,411	59,642	64,072	59,368	42,362	42,185	36,126	30,380
TRT	3 - Marine Resources Conservation Trust Fund (Turtle)	s.328.72 (16)	32,534	55,773	59,176	59,754	74,447	87,281	90,383	90,939	79,178
OTD	4 - Organ & Tissue Donor Education	s.320.08047	15,360	26,332	30,312	35,663	47,292	60,717	63,428	60,736	52,066
HSO	5 - Highway Safety Operating Trust Fund (Child Safety)	s.320.02(8)	10,895	18,677	25,108	34,429	45,702	49,825	52,146	55,012	50,552
TDT	6 - Transportation Disadvantaged Trust fund	s.320.02(14)	9,325	15,986	18,227	22,032	29,538	32,654	31,450	32,951	29,012
PVB	7 - Prevent Blindness Florida	s.320.02(15)(a)	11,318	19,402	35,148	45,340	64,176	60,185	96,477	170,416	176,071
MAD	8 - Florida Mothers Against Drunk Driving, Inc.	s.320.02(15)(b)	21,438	36,752	45,025	55,785	72,241	78,665	72,576	67,987	59,433
SGD	9 - Southeastern Guide Dogs, Inc.	s.320.02(15)(c)	24,320	41,691	42,413	44,910	53,518	58,434	68,769	44,535	
HRF	10 - Miami Heart Research Institute, Inc (Stop Heart)	s.320.02(15)(d)	10,801	18,516	27,271	30,981	39,729	40,597	18,139		
CHH	11 - Children's Hearing Help Fund	s.320.02(15)(e)	12,510	21,446	24,427	32,391	37,983	25,903			
SHV	12 - State Homes for Veterans Trust Fund	s.320.02(15)(f)	46,932	80,454	75,096	70,119	71,260				
YRF	13 - Florida Sheriffs Youth Ranches, Inc.	s.320.02(15)(h)	19,645	33,677	36,698	44,972	176				
FFF	14 - Family First	s.320.02(15)(g)	9,314	15,968	15,446	32,885	16,365				
	15 - Election Campaign Operating Trust Fund*	s.320.02(13) (18) - Deleted				1	2,316	13,354	14,820	14,809	12,853
Motor Vehicle Total			289,614	496,481	555,293	639,737	696,936	643,901	657,206	675,291	583,151
% Growth				-10.59%	-13.20%	-8.21%	8.24%	-2.02%	-2.68%	15.80%	n/a
Average				35,463	39,664	42,649	46,462	53,658	59,746	67,529	64,795

Impact of CS/HB 531	section 1	FY 12-13 cash	FY 12-13 annualized	FY 13-14	FY14-15	FY15-16
high		0.03	0.04	0.04	0.04	0.04
middle		0.02	0.02	0.02	0.02	0.02
low		0.01	0.01	0.01	0.01	0.01

REVENUE ESTIMATING CONFERENCE

TAX: Sales and Use Tax

ISSUE: Electricity used in meat packing houses (beef&pork)

BILL NUMBER(S): SB 592 amendment

SPONSOR(S): Senator Siplin

MONTH/YEAR COLLECTION IMPACT BEGINS: JULY 1, 2012

DATE OF ANALYSIS: 2/24/2012

SECTION 1: NARRATIVE

- a. **Current Law:** No exemption on the sales tax of electricity for off farm packing houses.

- b. **Proposed Change:** Electricity used directly or indirectly in packing houses is exempt from the sales and use tax. A packing house in this context refers to any building or structure in which meat from cattle or hogs are packed or otherwise prepared for market or shipment in fresh form for wholesale distribution. It does not apply to buildings or structures where agricultural products are sold at retail.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Florida Department of Agriculture – www.florida-agriculture.com

Institute of Food and Agricultural Services @ the University of Florida – <http://research.ifas.ufl.edu>

Previously noted survey of Grower Associations that produce fruits and vegetables

Previously noted discussions with the Florida Fruit and Vegetable Association and the Florida Farm Bureau Federation

REC January 2012

ES 202 Quarterly Unemployment Insurance Files for CY 2010

USDA data

Industry electricity consumption survey.

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

1. assuming the first year impact is 11/12

2. assuming the low estimate for beef&pork packing houses is 1.5 x the fruit&vegi adopted estimate; the middle estimate for beef&pork packing houses is 2 x the adopted middle estimate and the high estimate for beef&pork packing houses is 3 x the fruit&vegi adopted estimate.

Method 2 is based on the electricity consumption by company employment size as low, add 15% as middle and 50% as high

COMMENTS: some companies included in the analysis may also process lamb, venison or other meat.

SECTION 4: PROPOSED FISCAL IMPACT

The table below contains the results from method 2

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High beef&pork	(\$0.99m)	(\$1.08m)	(\$1.12m)	(\$1.17m)	(1.22m)
Middle beef&pork	(\$0.76m)	(\$0.83m)	(\$0.86m)	(\$0.90m)	(\$0.94m)
Low beef&pork	(\$0.66m)	(\$0.72m)	(\$0.75m)	(\$0.78m)	(\$0.82m)

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 02/24/12) The conference adopted the high estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	(.9)	(1.0)	(1.0)	(1.0)	(1.1)
State Trust	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
Total State Impact	(.9)	(1.0)	(1.0)	(1.0)	(1.1)
Revenue Sharing	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
Local Gov't Half Cent	(.1)	(.1)	(.1)	(.1)	(.1)
Local Option	(.1)	(.1)	(.1)	(.1)	(.1)
Total Local Impact	(.2)	(.2)	(.2)	(.2)	(.2)
Total Impact	(1.1)	(1.2)	(1.2)	(1.2)	(1.3)

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3		Calendar Year 2010										
4			# busi.	emply.	qwages	txblwages						
5		112111 beef cattle ranching and farming	229	1,431	46,241,622	11,271,790						
6		112112 cattle feedlots	6	13	409,678	126,500						
7		112120 dairy cattle and milk production	114	1,996	55,999,108	17,312,128						
8		112210 hog and pig farming	3	6	265,666	55,177						
9		112410 sheep farming	5	6	254,445	60,432						
10		112420 goat farming	4	3	71,666	21,783						
11		311611 animal (except poultry) slaughtering	19	387	12,939,195	3,443,721						
12		311612 meat processed from carcasses	30	810	25,981,584	6,455,980						
13		311613 rendering and meat byproduct processing	11	363	18,037,421	2,892,948						
14		311615 poultry processing	10	2,830	71,921,006	34,191,176						
15		115114 postharvest vegetable& fruit packing houses	113	6,922	159,001,213	69,451,563				CY 2010		
16		115114 postharvest vegetable& fruit packing houses	107	6,545	162,620,379	69,236,074				CY 2008		
17		115114 postharvest vegetable& fruit packing houses	106	6,911	173,365,646	73,983,866				CY 2007		
18												
19		"meat packing houses" beef & pork	60	1,560	56,958,200	12,792,649						
20												
21		average employees	1 to 5	6 to 20	21 to 40	> 40						
22		% fruit&vegi houses by employees	26.7%	15.5%	11.2%	46.6%						
23		% beef&pork houses by employees	47.1%	23.5%	8.8%	20.6%						
24		average annual electricity bills (CY 2011)		\$29,175	\$299,055	\$600,000						
25		# companies for beef&pork houses	28	14	5	12						
26	method2	7% sales tax on electricity	\$57,905	\$28,952	\$111,288	\$520,985	\$719,130					
27												
28	REC 11/10/2011	adopted the middle estimates for packing houses for fruits and vegetables								method2	method2	method2
29		REC January 2012 GRUT electricity growth rates	fruit&vegi.	beef&pork	beef&pork	beef&pork	beef&pork	beef&pork	beef&pork	beef&pork	beef&pork	beef&pork
30		FY 2009	\$931,000	low	middle	high	low	middle	high	low	middle	high
31	FY 09-10	1.5% per packing h	\$9,800	factor of 1.5	factor of 2	factor of 3				add 15% to	add 50% to	
32	FY 10-11	-4.2%								low	low	
33	FY 11-12	-2.0%	FY 09-10		\$885,675	\$1,180,900	\$1,771,350					
34	FY 12-13	2.3%	FY 12-13	\$907,878	\$850,632	\$1,134,176	\$1,701,264	\$720,957	\$829,100	\$1,081,435		
35	FY 13-14	4.0%	FY 13-14	\$944,270	\$884,729	\$1,179,638	\$1,769,457	\$749,856	\$862,334	\$1,124,783		
36	FY 14-15	4.4%	FY 14-15	\$986,095	\$923,916	\$1,231,888	\$1,847,833	\$783,069	\$900,530	\$1,174,604		
37	FY 15-16	4.1%	FY 15-16	\$1,026,994	\$962,237	\$1,282,982	\$1,924,474	\$815,548	\$937,880	\$1,223,322		
38												
39												
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48												