

REVENUE ESTIMATING CONFERENCE

TAX: Alcoholic Beverage Licenses
ISSUE: Citrus County
BILL NUMBER(S): CS/HB 637 ENR
SPONSOR(S): Community and Military Affairs Subcommittee; Rep. Smith
MONTH/YEAR COLLECTION IMPACT BEGINS: Upon becoming law
DATE OF ANALYSIS: April 25, 2012

SECTION 1: NARRATIVE

- a. **Current Law:** S. 561.20(1) F.S., limits the number of alcoholic beverage licenses that may be issued. The number issued in a county is limited to one license for every 7,500 residents. Special Restaurant Beverage (SRX) licenses may be issued in excess of the quota limitations. With the exception of specified counties or cities, SRX licenses may be issued to bona fide restaurants with a service area occupying 2,500 or more square feet of floor space and with accommodations for the service and seating of 150 or more patrons at tables at one time. Ch. 84-409, L.O.F., as amended by ch. 86-391, L.O.F. (Special Act), specifies that in Citrus County SRX licenses may be issued to any restaurant meeting the following criteria:
 - a) 2,500 square feet of service area;
 - b) Equipment to serve 150 persons full-course meals at tables at one time;
 - c) 51 percent of its gross revenue is from the sale of food and nonalcoholic beverages;
 - d) Alcoholic beverage consumption is limited to table service with meals; and
 - e) No cocktail lounge or open bar on the premises.

- b. **Proposed Change:** The bill amends the Special Act to remove the prohibition against cocktail lounges and open bars on the premises of restaurants. It modifies the authorization for a cocktail lounge or open bar in restaurants with a service area of 4,000 square feet or more to specify that alcoholic beverage consumption is not limited to table service with meals only within the cocktail lounge or open bar. It also permits a restaurant with a service area of at least 2,500 square feet, but less than 4,000 square feet, to provide a cocktail lounge or an open bar that serves up to ten percent of the restaurant’s capacity, with alcoholic beverage consumption not limited to table service with meals. The bill specifies that sales of alcoholic beverages for off-premises consumption are not permitted. It also removes the requirement that the restaurant have the equipment to serve 150 or more patrons at tables “at one time.”

SECTION 2: DESCRIPTION OF DATA AND SOURCES
 House Staff Analysis; DBPR staff analysis

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

The State of Florida currently levies an annual fee of \$1,820 for a SRX license. The impact is expected to be insignificant.

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	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant
Low					

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) The conference adopted an insignificant positive estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 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	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant
Total Impact	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant

REVENUE ESTIMATING CONFERENCE

TAX: Driver License Fees

ISSUE: Veterans V Designations

BILL NUMBER(S): CS/HB 1165

SPONSOR(S): Economic Affairs Committee & Representatives McBurney & Corcoran

MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012

DATE OF ANALYSIS: 5/2/2012

SECTION 1: NARRATIVE

- a. **Current Law:** Sections 322.051(8)(b) and 322.14(1)(c), F.S., provide that veterans who have provided prescribed documentation may have a capital “V “ designation added to their DL or ID card upon payment of an additional \$1 fee (in addition to the original issuance, renewal, or replacement fee).
- b. **Proposed Change:** Veterans not conducting any other transaction affecting a replacement DL or ID card other than having the capital “V” designation added are required to pay a \$2 fee.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Impact analysis for 2011 Legislative Session Enrolled HB 1165 providing for addition of a capital “V” designation on DL & ID cards

HSMV number of replacement DL & ID cards issued in FY 2011-12 for which additional \$1 was paid to have the capital “V” designation added

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

It was assumed in preparing the impact analysis for 2011 Legislative Session Enrolled HB 1165 that veterans would only elect to have the capital “V” designation added to their DL or ID card upon original issuance, renewal or in obtaining a replacement while conducting other transactions. Therefore, additional revenue amounts were not added to the forecast to account for increased replacement issuance fees (\$25) from passage of the legislation.

According to HSMV, 7,817 replacement DL & ID cards have been issued in FY 2011-12 through March for which an additional \$1 has been paid for the addition of a capital “V” designation. Annualizing this amount for all FY 2011-12, 10,423 would result. It is possible that most, if not all, of these replacements involved conducting other transactions (this would be consistent with the assumption made in preparing the impact analysis for 2011 Legislative Session Enrolled HB 1165); however, that cannot be established for certain. Therefore for the purposes of this analysis, it was assumed that 10,423 transactions serve as a basis for the high estimate.

In addition, since there were no additional revenues included in the 2011 impact analysis resulting from payment of additional replacement DL & ID card fees for addition of capital “V” designations; correspondingly, there should be no loss of such revenues resulting from passage of this bill (which in effect waives the \$25 fee in these instances). Therefore, the impact that would result from passage of this bill is an increase from \$1 to \$2 (net \$1).

The high estimate is 10,423 x \$1. For the middle estimate, 50% of the high estimate was used or 5,212 x \$1. For the low estimate 1% of the high estimate was used or 104 x \$1. The result of all three impact scenarios is positive insignificant.

It was assumed that in the out years, some additional veterans will elect to obtain replacement DL & ID cards while not conducting other transactions, although the number is uncertain and should diminish over time. Therefore the positive insignificant impact is continued into the out years.

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 State TF	+ Insignificant	+ Insignificant	+ Insignificant	+ Insignificant	+ Insignificant
Middle State TF	+ Insignificant	+ Insignificant	+ Insignificant	+ Insignificant	+ Insignificant
Low State TF	+ Insignificant	+ Insignificant	+ Insignificant	+ Insignificant	+ Insignificant

REVENUE ESTIMATING CONFERENCE

TAX: Driver License Fees

ISSUE: Veterans V Designations

BILL NUMBER(S): CS/HB 1165

SPONSOR(S): Economic Affairs Committee & Representatives McBurney & Corcoran

MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012

DATE OF ANALYSIS: 5/2/2012

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) The conference adopted a positive insignificant estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 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	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant
Total Impact	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant

REVENUE ESTIMATING CONFERENCE

TAX: HSMV DL & ID Card Fees

ISSUE: Voluntary Contributions

BILL NUMBER(S): Enrolled CS/HB 1287,

SPONSOR(S): Economic Affairs Committee & Representatives Abruzzo, Fullwood, Jenne, & Kiar

MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012

DATE OF ANALYSIS: 5/7/2012

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. Section 322.08(7), F.S., provides for the application for driver licenses and the requirements for licenses 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:** CS/HB1287 amends section 320.02(15), F.S., 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 *the Achievement Rehabilitation Centers, Inc., Autism Service Fund*, and to allow a \$1 voluntary contribution to be made to *Support Our Troops, Inc* (A Florida not-for-profit organization). In addition, section 322.08(7) (p) & (q), F.S., are created to provide for a \$1 voluntary contribution for: 1) Autism Services and Supports for distribution to Achievement and Rehabilitation Centers, Inc., Autism Services Fund; and 2) Support Our Troops, for distribution to Support Our Troops, Inc.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

HSMV Revenue Voluntary Contribution Data FY 2004-05 to FY2011-12 (YTD through March)
 HSMV December 2011 REC MV Growth Rates.
 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 MVL Registrations & DL/ID Card contributions to establish average per \$1 contribution.

For the high estimate, used the average contribution amount from the annualized year to date contribution data; for the middle forecast used the lowest (for DL & ID cards the average of the three lowest) annualized years 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 transactions for MVL registrations and 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.

NOTE: THE VOLUNTARY CONTRIBUTION REVENUES ESTABLISHED IN THIS BILL WILL BE RECEIVED BY THE DEPARTMENT AND DEPOSITED INTO THE MVL CLEARING TRUST FUND FOR SUBSEQUENT DISTRIBUTION TO NON-GOVERNMENT ENTITIES.

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	0.13	0.14	0.13	0.12	0.12
Middle	0.06	0.06	0.06	0.06	0.05
Low	0.05	0.05	0.05	0.05	0.04

REVENUE ESTIMATING CONFERENCE

TAX: HSMV DL & ID Card Fees

ISSUE: Voluntary Contributions

BILL NUMBER(S): Enrolled CS/HB 1287,

SPONSOR(S): Economic Affairs Committee & Representatives Abruzzo, Fullwood, Jenne, & Kiar

MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012

DATE OF ANALYSIS: 5/7/2012

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/17/12) The conference adopted an insignificant positive estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	0	0	0	0	0
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/HB1287, Section 1) -- 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 March)											
Fee Code	Motor Vehicle Voluntary Contributions	Authorizing Statute(s)	Fiscal Year								
			2011-12 (YTD)**	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	43,462	57,949	61,303	66,404	82,825	93,924	106,834	101,780	93,607
NON	2 - Nongame Wildlife Trust Fund	s.320.02(8)	42,021	56,028	59,642	64,072	59,368	42,362	42,185	36,126	30,380
TRT	3 - Marine Resources Conservation Trust Fund (Tur)	s.328.72 (16)	41,686	55,582	59,176	59,754	74,447	87,281	90,383	90,939	79,178
OTD	4 - Organ & Tissue Donor Education	s.320.08047	19,522	26,029	30,312	35,663	47,292	60,717	63,428	60,736	52,066
HSD	5 - Highway Safety Operating Trust Fund (Child Safe)	s.320.02(8)	13,855	18,473	25,108	34,429	45,702	49,825	52,146	55,012	50,552
TDT	6 - Transportation Disadvantaged Trust fund	s.320.02(14)	11,947	15,929	18,227	22,032	29,538	32,654	31,450	32,951	29,012
PVB	7 - Prevent Blindness Florida	s.320.02(15)(a)	22,504	30,006	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)	27,640	36,854	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)	30,667	40,890	42,413	44,910	53,518	58,434	68,769	44,535	
HRF	10 - Miami Heart Research Institute, Inc (Stop Hear)	s.320.02(15)(d)	19,334	25,779	27,271	30,981	39,729	40,597	18,139		
CHH	11 - Children's Hearing Help Fund	s.320.02(15)(e)	16,075	21,433	24,427	32,391	37,983	25,903			
SHV	12 - State Homes for Veterans Trust Fund	s.320.02(15)(f)	59,422	79,230	75,096	70,119	71,260				
YRF	13 - Florida Sheriffs Youth Ranches, Inc.	s.320.02(15)(h)	25,371	33,828	36,698	44,972	176				
FFF	14 - Family First	s.320.02(15)(g)	11,302	15,069	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			384,809	513,079	555,293	639,737	696,936	643,901	657,206	675,291	583,151
% Growth				-7.60%	-13.20%	-8.21%	8.24%	-2.02%	-2.68%	15.80%	n/a
Average				36,648	39,664	42,649	46,462	53,658	59,746	67,529	64,795

Impact of CS/HB 1287 Sec. 1	Section 1	FY 12-13	FY 12-13	FY 13-14	FY14-15	FY15-16
		cash	annualized			
high		0.07	0.07	0.08	0.08	0.08
middle		0.03	0.03	0.03	0.03	0.03
low		0.02	0.02	0.02	0.03	0.03

(Impact of CS/HB1287, Section 2) -- DL-ID Card Part

Fee Code	Drivers License Voluntary Contributions	Authorizing Statute(s)	Fiscal Year								
			2011-12 (YTD - MAR) **	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 Do	s.322.08(7)(a)	16,854	22,473	42,440	67,103	64,899	78,685	88,082	91,697	79,240
8V2	3 - Florida Council of the Blind	s.322.08(7)(b)	10,789	14,386	18,794	20,966	30,043	31,469	39,045	45,931	38,855
8V5	4 -Hearing Research Institute	s.322.08(7)(c)	10,076	13,435	15,829	22,724	34,628	31,464	35,703	43,716	39,542
8V6	5 -Juvenile Diabetes Foundation International	s.322.08(7)(d)	29,253	39,004	58,589	69,043	97,655	108,207	135,500	137,701	113,772
8V7	6 - Children's Hearing Help Fund	s.322.08(7)(e)	32,180	42,907	45,028	43,128	62,283	72,566	89,893	36,021	
8V8	7 - Family First	s.322.08(7)(f)	16,910	22,547	54,222	88,187	150,047				
8V9	8 - Stop Heart Disease	s.322.08(7)(g)	49,833	66,444	83,745	99,800					
8VB	10 - State Homes for Veterans	s.322.08(7)(n)	21,855	29,140	27,978						
	9 - Election Campaign Operating Trust Fund* (Repe	s.322.08 (6)(a)*					3,233	21,953	23,400	28,669	23,407
Drivers License Total			187,751	250,335	346,625	410,952	439,555	322,391	388,222	355,067	271,410
% Growth				-27.78%	-15.65%	-6.51%	36.34%	-16.96%	9.34%	30.82%	N/A
Average				31,292	43,328	58,707	73,259	64,478	77,644	71,013	54,282

Impact of CS/HB 1287 - Section 2.	Section 2	FY 12-13	FY 12-13	FY 13-14	FY14-15	FY15-16
		cash	annualized			
high		0.06	0.06	0.06	0.05	0.04
middle		0.03	0.03	0.03	0.03	0.02
low		0.03	0.03	0.02	0.02	0.02

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

Combined Impact MVL & DL-ID Cards						
Impact of CS/HB 1287 - Sections 1 & 2	Sections 1 & 2	FY 12-13	FY 12-13	FY 13-14	FY14-15	FY15-16
		cash	annualized			
high		0.13	0.14	0.13	0.12	0.12
middle		0.06	0.06	0.06	0.06	0.05
low		0.05	0.05	0.05	0.05	0.04

REVENUE ESTIMATING CONFERENCE

TAX: Highway Safety and Motor Vehicles

ISSUE: Voluntary Contributions and Fees

BILL NUMBER(S): CS/CS/HB 1223

SPONSOR(S): Economic Affairs Committee; Transportation and Highway Safety Subcommittee; Albritton and others

MONTH/YEAR COLLECTION IMPACT BEGINS: January 1, 2013; Section 11 effective July 1, 2012; Section 6, effective October 1, 2012

DATE OF ANALYSIS: May 7, 2012

SECTION 1: NARRATIVE

a. Current Law:

Provides for a voluntary contribution of \$1 for motor vehicle registrations to several organizations.

Provides for a voluntary contribution of \$1 for original, renewal or replacement of driver licenses to several organizations.

Charges a \$25 fee for identification card, regardless of economic status.

Provides special license plates only to the incumbent governor, current and former senate presidents, current and former speakers of the House, federal and state legislators.

Provides credit to a motor vehicle or mobile home owner whose vehicle has been destroyed or permanently removed from the state for the unexpired period of the license. The owner will be able to apply the credit to other vehicles under his/her name upon registration. A credit is not valid after the expiration of the license plate.

Only provides for a specialty license plate but not for a specialty driver license.

b. Proposed Change:

Section 28 provides for an additional \$1 voluntary contribution for motor vehicle registration or renewal to the following organizations:

- The Florida Association of Food Banks, Inc.
- Autism Services and Supports.
- Support Our Troops.
- Take Stock in Children.

Section 37 allows an optional prestige license plate for former members of Congress or former members of the state Legislature with a one-time fee of \$500, if they want their license plates stamped "Retired Congress", "Retired Senate" or "Retired House".

Section 41 provides for refunds to a motor vehicle or mobile home owner who renews his/her registration during the advanced renewal period (up to three months before the actual registration begins) and surrenders the motor vehicle or mobile home license plate before the end of the renewal period.

Section 50 provides for a \$1 voluntary contribution per applicant for original, renewal or replacement driver license or identification card to two organizations:

- Autism Services and Support
- Support Our Troops

Section 56 establishes a voluntary specialty driver license or ID cards for a fee of \$25 for state and independent universities, Florida professional sports team, and branches of US Armed Forces.

Section 46 exempts the homeless from payment of ID card fees (both renewal and new).

Section 3: Methodology (Include assumptions and attach details)

Obtain data from The US Census Bureau

In consultation with The Florida Department of Highway Safety

REVENUE ESTIMATING CONFERENCE

TAX: Highway Safety and Motor Vehicles

ISSUE: Voluntary Contributions and Fees

BILL NUMBER(S): CS/CS/HB 1223

SPONSOR(S): Economic Affairs Committee; Transportation and Highway Safety Subcommittee; Albritton and others

MONTH/YEAR COLLECTION IMPACT BEGINS: January 1, 2013; Section 11 effective July 1, 2012; Section 6, effective October 1, 2012

DATE OF ANALYSIS: May 7, 2012

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
Voluntary Contribution for Motor Vehicle Registration & Renewal and Drivers' License application or renewal to Autism Services and Supports and Support Our Troops. Voluntary Contributions for Motor Vehicle Registration & Renewal to Florida Association of Food Banks, Inc. and Take Stock in Children	.1	.1	.1	.1	.1
Optional special plates for former members of Congress or former members of the state Legislature	+ indeterminate	+ indeterminate	+ indeterminate	+ indeterminate	+ indeterminate
Refunds to motor vehicle or mobile home owner surrendering motor vehicle or mobile home license plate prior to the end the renewal period.	-insignificant	-insignificant	-insignificant	-insignificant	-insignificant
Voluntary Specialty driver license or ID cards for state and independent universities, Florida professional sports team, and branches of US Armed Forces	+ insignificant	0	+ insignificant	+ insignificant	+ insignificant
Exemptions of Fees for ID cards to Homeless	-insignificant	-insignificant	-insignificant	-insignificant	-insignificant

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) The conference adopted the proposed estimates.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
Voluntary Contributions	.1	.1	.1	.1	.1
Special Plates	Indeterminate (Insignificant)	Indeterminate (Insignificant)	Indeterminate (Insignificant)	Indeterminate (Insignificant)	Indeterminate (Insignificant)
Refunds	Insignificant (Insignificant)	0 (Insignificant)	Insignificant (Insignificant)	Insignificant (Insignificant)	Insignificant (Insignificant)
Voluntary Specialty Cards	Insignificant (Insignificant)	0 (Insignificant)	Insignificant (Insignificant)	Insignificant (Insignificant)	Insignificant (Insignificant)
ID Cards for the Homeless	Insignificant (Insignificant)	0 (Insignificant)	Insignificant (Insignificant)	Insignificant (Insignificant)	Insignificant (Insignificant)

Section 28 (15)
VOLUNTARY CONTRIBUTIONS

Drivers License Voluntary Contributions	Authorizing Statute(s)	Distributed To	2011-12 (To date - MAR) **	FY 11-12 JUL-MAR Annualized	ESTIMATE BASE	
1 - Health Care Trust Fund for Organ and Tissue Donor Education	s.322.08(7)(a)	AHCA Health Care Trust Fund	16,854.43	22,472.57	Remove High	144,723
2 - Prevent Blindness Florida	s.322.18(9)(a)	Prevent Blindness FL	108,542.50	144,723.33	79,230	
3 - Florida Council of the Blind	s.322.08(7)(b)	FL Council of the Blind, Inc.	10,789.16	14,385.55	66,444	
4 -Hearing Research Institute	s.322.08(7)(c)	Hearing Research Institute, Inc.	10,076.32	13,435.09	57,949	
5 -Juvenile Diabetes Foundation International	s.322.08(7)(d)	Juvenile Diabetes Research Foundation, Inc.	29,253.20	39,004.27	56,028	
6 - Children's Hearing Help Fund	s.322.08(7)(e)	Sertoma Speech and Hearing Foundation of FL, Inc.	32,179.88	42,906.51	55,582	
7 - Family First	s.322.08(7)(f)	FL Family Council, Inc.	16,910.04	22,546.72	42,907	
8 - Stop Heart Disease	s.322.08(7)(g)	Miami Heart Research Institute	49,833.18	66,444.24	40,890	
10 - State Homes for Veterans	s.322.08(7)(n)	DVA - State Home for Vets TF	21,854.89	29,139.85	39,004	
9 - Election Campaign Operating Trust Fund*	s.322.08 (6)(a) - Deleted				36,854	
Drivers License Total			296,293.60		33,828	
					30,006	
					29,140	
Motor Vehicle Voluntary Contributions					26,029	
1 - Save the Manatee Trust Fund (\$2 or \$5)	s.328.76	FWCC - Save the Manatee TF	43,461.84	57,949.12	25,779	
2 - Nongame Wildlife Trust Fund (Turtle Sticker)	s.320.02(8)	FWCC - NGWTF	42,020.80	56,027.73	22,547	
4 - Organ & Tissue Donor Education	s.328.72 (16)	FWCC Save the Turtle	41,686.23	55,581.64	22,473	
5 - Highway Safety Operating Trust Fund (Child Safety Seats)	s.320.08047	AHCA Health Care Trust Fund	19,521.55	26,028.73	21,433	
6 - Transportation Disadvantaged Trust fund	s.320.02(8)	HSOTF MV-CHILD SAFETY SEATS	13,855.06	18,473.41	18,473	
7 - Prevent Blindness Florida	s.320.02(14)	DOT - TDTF	11,946.79	15,929.05	15,929	
8 - Florida Mothers Against Drunk Driving, Inc.	s.320.02(15)(a)	Prevent Blindness FL	22,504.47	30,005.96	15,069	
9 - Southeastern Guide Dogs, Inc.	s.320.02(15)(b)	Mothers Against Drunk Driving	27,640.27	36,853.69	14,386	
10 - Miami Heart Research Institute, Inc (Stop Heart Disease)	s.320.02(15)(c)	Southeastern Guide Dogs, Inc.	30,667.38	40,889.84		
11 - Children's Hearing Help Fund	s.320.02(15)(d)	Miami Heart Research Institute	19,334.43	25,779.24	Remove Low	13,435
12 - State Homes for Veterans Trust Fund	s.320.02(15)(e)	Sertoma Speech and Hearing Foundation of FL, Inc.	16,074.61	21,432.81		
13 - Florida Sheriffs Youth Ranches, Inc.	s.320.02(15)(f)	DVA - State Home for Vets TF	59,422.46	79,229.95		
14 - Family First	s.320.02(15)(g)	FL Sheriff's Youth Ranches, Inc.	25,371.29	33,828.39		
15 - Election Campaign Operating Trust Fund*	s.320.02(15)(h)	FL Family Council, Inc.	11,301.72	15,068.96		
Motor Vehicle Total	s.320.02(13) (18) - Deleted		384,808.90			
16 - BLIND BABIES/YOUTH SVC VC (MV) ***	s.320.02(15)(i)	FL Association of Agencies Serving	40,808.13	82,044.49		
17 - THE ARC OF FLORIDA VC (DL/MV) ***	s.320.02(15)(j)	The ARC of FL, Inc.	15,706.27	30,667.62		
18 - Ronald McDonald House Charities ***	s.320.02(15)(k)	Ronald McDonald House Charities				
19 - LEAGUE AGNST CANCER VC (DL/MV) ***	s.320.02(15)(l)	Tampa	72,860.77	148,859.44		
20 - PRVT CHLD SEX ABUSE VC(DL/MV) ***	s.320.02(15)(m)	Liga Contra El Cancer	80,090.31	161,796.60		
DL/MV Combination Total		Lauren's Kids, Inc.	148,949.72	343,022.72		
			358,415.20	766,390.87		
Grand Total			\$ 1,039,517.70	\$ 10,869,220.24		

* The Election Operating Trust fund has been removed from Statute

	FY 12-13	FY 13-14	FY 14-15	FY 15-16
REC Growth Rate		1.30%	1.53%	1.58%
High	\$ 79,230	80,260	81,488	94,363
Median	\$ 30,006	30,396	30,861	35,737
Low	\$ 14,386	14,573	14,796	17,133
* While a high-low number can be derived for this section, this revenue source comes at the pleasure of the customer and is not				

The median and low estimates show they are + insignificant.

*Use REC growth rate to grow the estimates through FY15-16.

Impact of CS/HB 763, CS/CS/HB1223

Refunds for Regular Renewal Period

Days in year	365
Saturdays & Sundays	-104
State Holidays	-13
Operating Days	248
	\$ (579,639)
Operating Days	248
FY 10-11 AVG RF PER OPERATING DAY	\$ (2,337)

Impact of CS/HB 763	FY 12 - 13		FY 13 - 14	FY 14 - 15	FY 15 - 16
	Annualized	Cash			
High	\$ (0.08)	(0.08)	(0.08)	(0.08)	(0.08)
Median	\$ (0.04)	(0.03)	(0.04)	(0.04)	(0.04)
Low	\$ (0.00)	(0.00)	(0.00)	(0.00)	(0.00)

Free Identification Cards to Homeless

FY 10-11		FY 11-12	
		<i>* assuming 600 trans</i>	
Originals	162	<u>600</u>	
Renewals	158	\$	25
Dup/Repl	280	\$	15,000
TOTAL IDs	600		
Fee	\$ 25		
Impact	\$ 15,000		

GROWTH	FY 12-13		FY 13-14		FY 14-15		FY 15-16	
	trans	neg impact	trans	neg impact	trans	neg impact	trans	neg impact
100% HIGH	1,200	\$ (30,000)	1,200	\$ (30,000)	1,200	\$ (30,000)	1,200	\$ (30,000)
50% MIDDLE	900	\$ (22,500)	900	\$ (22,500)	900	\$ (22,500)	900	\$ (22,500)
CURRENT LOW	600	\$ (15,000)	600	\$ (15,000)	600	\$ (15,000)	600	\$ (15,000)

* The values indicate negative insignificant

ASSUMPTIONS:

- 1) Assumed Current to be historical 10-11 total seen in 12-13; middle to be 50% more than Current; high to be 100% of current.
- 3) As a point of perspective in population, the total number of homeless obtained for this analysis is approximately 57,000

REVENUE ESTIMATING CONFERENCE

TAX: Motor Vehicle Registration
ISSUE: A Refund of License Taxes
BILL NUMBER(S): CS/SB 763
SPONSOR(S): Representative Rogers; and others (Joyner)
MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012
DATE OF ANALYSIS: 05/07/2012

SECTION 1: NARRATIVE

- a. **Current Law:** Currently, S. 320.15, F.S., is silent with regard to providing a refund to a motor vehicle registrant who renews his or her vehicle registration during the advanced renewal period, but surrenders the license plate prior to the first day of his or her birth month. However, s. 215 26.(1)(b), F.S., authorizes a refund of any moneys paid into the State Treasury when no tax, license, or account is due. According to DHSMV, this applies to the situation where a motor vehicle registrant who renews during the advanced renewal period and surrenders the license plate before the first day of his or her birth month.

- b. **Proposed Change:** CS/HB 763 amends s. 320.15, F.S., to provide a motor vehicle registrant who renews a motor vehicle registration during the advance renewal period and surrenders the vehicle license plate before the end of the renewal period may apply for a refund of the license taxes assessed in 2. 320.08. This change extends the refund period beyond the advance renewal period to the end of renewal period (for a natural person, at midnight on the vehicle owner’s birthday).

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Data provided by DHSMV
 HSMV December 2011 REC MV Growth Rates

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

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	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)
Middle	(0.03)	(0.04)	(0.04)	(0.04)	(0.04)
Low	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) The conference adopted an insignificant negative estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 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	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
Total Impact	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)

Impact of CS/HB 763, CS/CS/HB1223

Refunds for Regular Renewal Period

Days in year	365
Saturdays & Sundays	-104
State Holidays	-13
Operating Days	248
	\$ (579,639)
Operating Days	248
FY 10-11 AVG RF PER OPERATING DAY	\$ (2,337)

Impact of CS/HB 763	FY 12 - 13		FY 13 - 14	FY 14 - 15	FY 15 - 16
	Annualized	Cash			
High	\$ (0.08)	(0.08)	(0.08)	(0.08)	(0.08)
Median	\$ (0.04)	(0.03)	(0.04)	(0.04)	(0.04)
Low	\$ (0.00)	(0.00)	(0.00)	(0.00)	(0.00)

REVENUE ESTIMATING CONFERENCE

TAX: DEP Permit
ISSUE: Coastal Construction Permit
BILL NUMBER(S): CS/HB 691
SPONSOR(S): Agriculture and Natural Resources and Frishe
MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012
DATE OF ANALYSIS: May 7, 2012

SECTION 1: NARRATIVE

- a. **Current Law:** Section 161.041(1), F.S., requires that a coastal construction permit be obtained from the Department of Environmental Protection to make any coastal construction or reconstruction or change of existing structures, or any construction or physical activity undertaken specifically for shore protection purposes, or other structures and physical activity including groins, jetties, moles, breakwaters, seawalls, revetments, artificial nourishment, inlet sediment bypassing, excavation or maintenance dredging of inlet channels, or other deposition or removal of beach material, or construction of other structures if of a solid or highly impermeable design, upon sovereignty lands of Florida, below the mean high-water line of any tidal water of the state.

Joint coastal permits for coastal maintenance and dredging may be issued usually for one event under a 10 years permit.

Section 403.813 provides for exceptions to permitting under environmental controls.

- b. **Proposed Change:** The bill creates s. 161.041(5), F.S., authorizing the Department of Environmental Protection to issue a coastal construction permit in advance of the issuance of any incidental take authorization provided under the Endangered Species Act. Funds are deposited to the credit of the DEP Florida Permit Fee Trust Fund.

The bill creates s. 161.041(9), F.S., to specify that joint coastal permits issued must allow for two maintenance or dredging disposal events or a permit life of 15 years, whichever is greater.

The bill amends s. 403.813, F.S., to create an additional permit exception, notwithstanding any other provision in chapter 403, chapter 373, or chapter 161, for the following exploratory activities associated with beach restoration and nourishment projects and inlet management activities:

- The collection of geotechnical, geophysical and cultural resource data, including surveys, mapping, acoustic soundings, benthic and other biologic sampling, and coring.
- Oceanographic instrument deployment, including temporary installation on the seabed of coastal and oceanographic data collection equipment.
- Incidental excavation associated with any of the activities listed under the two bullets above.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

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	Indete.	Indete.	Indete.	Indete.	Indete.
Low					

REVENUE ESTIMATING CONFERENCE

TAX: DEP Permit

ISSUE: Coastal Construction Permit

BILL NUMBER(S): CS/HB 691

SPONSOR(S): Agriculture and Natural Resources and Frishe

MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012

DATE OF ANALYSIS: May 7, 2012

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) The conference adopted an estimate of +/- Indeterminate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate
State Trust	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate
Total State Impact	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate
Total Local Impact	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate
Total Impact	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate	+/- Indeterminate

REVENUE ESTIMATING CONFERENCE

TAX: Other Taxes and Fees
ISSUE: Do Not Call list fees
BILL NUMBER(S): CS/CS/HB 749
SPONSOR(S): Rep. Young
MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012
DATE OF ANALYSIS: May 1, 2012

SECTION 1: NARRATIVE

- a. **Current Law:** Section 501.059, F.S., specifies, in part, that a user of residential, mobile, or telephonic paging devices desiring to be placed on a “no sales solicitation calls” listing indicating that the consumer does not wish to receive unsolicited telephonic sales calls may notify the department and be placed on the no sales list and pay a fee of \$10 for initial listing. The listing may be renewed annually for each consumer upon payment of a \$5 continuation fee.

A telephone solicitor is prohibited from making an unsolicited telephonic sales call to a consumer if the number for that telephone appears on the no sales solicitation list published by the department.

- b. **Proposed Change:** The bill does the following:
 - Amends s. 501.059, F.S., to eliminate the fee required for the placement on the no sale list. This section is further amended to require the department to include placement on the Florida list if the Federal Trade Commission establishes a national no sales list and includes Florida subscribers who object to receiving solicitations.
 - Creates an administrative fine not to exceed \$1,000 for a violation of this section as an alternative to civil penalties provided for in current law.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Historic revenue data and revenue estimates from Department of Agriculture and Consumer Services (DACS).

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

DACS provided the following estimates of revenue impacts from the bill:

Telephone Solicitation	FY 2011-12	FY 2012-13	FY 2013-14
General Inspection Trust Fund			
Initial Fees	\$85,600	\$0	\$0
Renewal Fees	\$445,000	\$0	\$0
Do Not Call List	\$85,500	85,500	85,500
Administrative Fines	\$3,700	\$485,000	\$485,000
Total GIF Revenue	\$619,800	\$570,500	\$570,500

As a result of eliminating the initial subscription and renewal fees, DACS expects an increase in the number of subscribers. The Bureau of Mediation and Enforcement estimates 9,700 complaints annually with 10 percent resulting in an administrative fine of \$500 (\$485,000). However, at this point in time, uncertainty exists regarding the efficiency of the administrative process required to levy and collect these administrative fines. Therefore, the proposed fiscal impact does not reflect any potential positive revenue impact from the imposition of administrative fines.

DACS provided historic revenue data as follows:

Subscriber Revenue	
Fiscal Year Start Date	Amount
7/1/2007	\$551,850.50
7/1/2008	\$525,562.00
7/1/2009	\$523,978.50

REVENUE ESTIMATING CONFERENCE

TAX: Other Taxes and Fees

ISSUE: Do Not Call list fees

BILL NUMBER(S): CS/CS/HB 749

SPONSOR(S): Rep. Young

MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012

DATE OF ANALYSIS: May 1, 2012

7/1/2010	\$530,644.49
7/1/2011	\$323,602.94

The FY 2011-12 revenue amount of \$323,603 appears to be an outlier, possibly due to the fact that the number represents an incomplete year.

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	(\$0.5 M)	(\$0.5 M)	(\$0.5 M)	(\$0.5 M)	(\$0.5 M)
Low					

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) 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	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
State Trust	(.5)	(.5)	(.5)	(.5)	(.5)
Total State Impact	(.5)	(.5)	(.5)	(.5)	(.5)
Total Local Impact	0	0	0	0	0
Total Impact	(.5)	(.5)	(.5)	(.5)	(.5)

REVENUE ESTIMATING CONFERENCE

TAX: Citrus Fruit Box Tax
ISSUE: Maximum Tax Rates
BILL NUMBER(S): CS/CS/HB 1237
SPONSOR(S): Rep Albritton and Crisafulli
MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012
DATE OF ANALYSIS: May 1, 2012

SECTION 1: NARRATIVE

- a. **Current Law:** Section 601.15, F.S., provides a schedule of maximum tax rates for various types of citrus fruit based on prior year production levels, allowing tax rates to increase when the state’s citrus crops decrease in size. The rates may change each year by an affirmative vote of the majority of the members of the Florida Citrus Commission (FCC); however, the rate cannot exceed the maximum rate.

Chapter 2011-47, Laws of Florida, provided that from July 1, 2011 to July 1, 2012, the maximum tax rate on grapefruit, tangerines and fresh oranges is equal to the rate in effect on May 1, 2011. For processed oranges, the rate may not exceed 25 cents per box (also the rate in effect on May 1, 2011). The rates in effect on May 1, 2011 were equal to the following:

- Fresh and processed grapefruit 36 cents/box
- Fresh oranges 7 cents/box
- Processed oranges 25 cents/box
- Fresh tangerines 16 cents/box

Actual tax rates are set by the 12 member Florida Citrus Commission (FCC) each year. The citrus growing season runs from August 1 through July 31 and the USDA provides a crop forecast for each type of citrus crop in the fall of each year. The FCC specifies programs and funding level it wishes to pay for out of the box tax and the Florida Department of Citrus (FDOC) estimates tax rates necessary to generate revenues for the specified programs based on USDA production estimates and FCC specified funding level. The FDOC recommends these tax rates to the FCC and the FCC then votes to set the tax rates for the year. This process must be completed before November 1 of each year.

- b. **Proposed Change:** The bill establishes the maximum tax rate on grapefruit, tangerines, and fresh oranges at the 2011-12 maximum rates and removes the tax rate tables based on production. The bill effectively prohibits tax rates from increasing above the new cap regardless of production and FCC intent, although they could be reduced below the current cap.

Fruit Variety	Current Rates	Current Cap (starting July 1, 2012)	New Cap (starting July 1, 2012)
Fresh Grapefruit	.34	.81	.36
Processed Grapefruit	.34	.57	.36
Fresh Orange	.05	.46	.07
Processed Orange	.23	.30	.25
Fresh Tangerine	.14	.56	.16

SECTION 2: DESCRIPTION OF DATA AND SOURCES

SECTION 3: METHODOLOGY

Under the bill’s provisions, revenues are unaffected on the downside; that is rates can be lowered. However, rates cannot be raised above the new cap. The possibilities are that there is at least the potential for a short-term zero impact or a negative impact of some magnitude.

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	(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)
Low					

REVENUE ESTIMATING CONFERENCE

TAX: Citrus Fruit Box Tax

ISSUE: Maximum Tax Rates

BILL NUMBER(S): CS/CS/HB 1237

SPONSOR(S): Rep Albritton and Crisafulli

MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012

DATE OF ANALYSIS: May 1, 2012

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) The conference adopted an indeterminate negative estimate.

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

REVENUE ESTIMATING CONFERENCE

TAX: Insurance License Fees

ISSUE: Captive Insurance Companies

BILL NUMBER(S): CS/CS/HB 1101 – Section 20

SPONSOR(S): Economic Affairs Committee, Insurance and Banking Subcommittee

MONTH/YEAR COLLECTION IMPACT BEGINS: Upon Becoming Law (April 25, 2012)

DATE OF ANALYSIS: May 1, 2012

SECTION 1: NARRATIVE

a. Current Law:

A captive insurer is an insurance company formed to provide specific classes of insurance coverage to its parent organization or its affiliates, but not to the public as a whole. Florida captive insurance regulation became effective in 1982 and is regulated by the Office of Insurance Regulation (OIR) under Part V of ch. 628, F.S. However, no captive insurance companies currently exist in Florida.

b. Proposed Change:

The bill makes several statutory changes to encourage the formation of Florida domiciled captive insurance companies. It provides definitions, and specifies criteria for the formation, incorporation, coverage, capital and surplus, reporting, licensure, and reinsurance of captive insurers. The bill further clarifies that such companies are subject to the same license fees applicable to all other insurers. Insurance issued by captive insurers is subject to the insurance premium tax of 1.75% (Rule 12B-8.001(1)(a)7., F.A.C).

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Discussions with OIR and DOR personnel

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

HB 1101 changes Florida law regarding captive insurers by making it similar to the law in states currently attractive to these insurers. Consequently, OIR expects the formation of several captive insurers in Florida over the next several years, beginning with FY 13/14. However, the number, timing, and size of these anticipated formations is unknown, as is their contribution to the state’s 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	0.	+ indet.	+ indet.	+indet.	+indet.
Low					

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) The conference adopted an indeterminate positive estimate, beginning in 2013-14.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	0	Indeterminate	Indeterminate	Indeterminate	Indeterminate
State Trust	0	Indeterminate	Indeterminate	Indeterminate	Indeterminate
Total State Impact	0	Indeterminate	Indeterminate	Indeterminate	Indeterminate
Total Local Impact	0	0	0	0	0
Total Impact	0	Indeterminate	Indeterminate	Indeterminate	Indeterminate

REVENUE ESTIMATING CONFERENCE

TAX: Insurance License Fees

ISSUE: Travel Insurance

BILL NUMBER(S): CS/CS/HB 1101 - Section 7

SPONSOR(S): Economic Affairs Committee, Insurance and Banking Subcommittee

MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012

DATE OF ANALYSIS: May 1, 2012

SECTION 1: NARRATIVE

a. Current Law:

Current law limits the sale of travel insurance to employees of a common carrier, employees of a transportation ticket agency, timeshare developers, timeshare exchange companies, and sellers of travel regulated under ch. 559, F.S., (e.g. sellers of tour packages and tour guide services).

b. Proposed Change:

The bill expands the authority to sell travel insurance by allowing the issuance of limited licenses to full-time salaried employees of general lines agents and business entities that provide travel planning services. .

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Gregg Thomas – Director of Agent & Agency Services DFS

- Currently about 2,500 limited licenses issued
- Biennial Revenue of \$150,000
- Expected issuance of less than 500 limited licenses to sellers of travel planning services

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

Each agent authorized to sell travel insurance via a limited license is subject to a biennial fee of \$60, consisting of an appointment fee of \$42, a state tax of \$12, and a county license tax of \$12. Receipts from both the appointment fee and the state tax are deposited into the Insurance Regulatory Trust Fund. Receipts from the county tax are deposited into the Agents County Tax Trust Fund.

To rise to the level of significance, the number of additional licenses to be issued would need to exceed 833 within a fiscal year, which is in excess of the maximum number anticipated by DFS.

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	0.	+ insignificant	+ insignificant	+ insignificant	+ insignificant
Low					

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) The conference adopted an insignificant positive estimate, beginning in 2013-14.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	0	Insignificant	Insignificant	Insignificant	Insignificant
State Trust	0	Insignificant	Insignificant	Insignificant	Insignificant
Total State Impact	0	Insignificant	Insignificant	Insignificant	Insignificant
Total Local Impact	0	Insignificant	Insignificant	Insignificant	Insignificant
Total Impact	0	Insignificant	Insignificant	Insignificant	Insignificant

REVENUE ESTIMATING CONFERENCE

TAX: Other Taxes and Fees

ISSUE: Insurance Agents and Adjusters Licenses

BILL NUMBER(S): HB 725

SPONSOR(S): Economic Affairs Committee

MONTH/YEAR COLLECTION IMPACT BEGINS: October 1, 2012

DATE OF ANALYSIS: May 3, 2012

SECTION 1: NARRATIVE

- a. **Current Law:** License requirements for insurance agents vary by line, or type of insurance, and based upon resident or nonresident type. In particular, credit insurance and mortgage guaranty insurance have different license requirements.
- b. **Proposed Change:** The bill repeals the mortgage guaranty insurance agent license and expands the credit insurance license to include agents formerly covered by the mortgage guaranty insurance agent license as of October 1, 2102.

SECTION 2: DESCRIPTION OF DATA AND SOURCES House of Representatives Final Bill Analysis (March 19, 2012), citing information provided by DFS. DFS staff confirms that the fiscal impact of the bill was estimated by identifying all holders of more than one of the licenses that are being combined by the bill. There are currently 478 licenses that will not be needed after October 1, 2012.

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

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		(\$14,340)			
Low					

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) The conference adopted an insignificant negative estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 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)

REVENUE ESTIMATING CONFERENCE

TAX: Corporate Filing Fees

ISSUE: Limited Agricultural Association Conversion to Non-Profit Corporations

BILL NUMBER(S): HB 827

SPONSOR(S): Agriculture and Natural Resources Committee; Porter

MONTH/YEAR COLLECTION IMPACT BEGINS:

DATE OF ANALYSIS: May 7, 2012

SECTION 1: NARRATIVE

a. Current Law:

Chapter 604, F.S., permits the creation of Limited Agricultural Associations - a statutory type of artificial entity for farmers. *See s. 604.09, F.S.* The Department of State reports that there are approximately 58 Limited Agricultural Associations, 57 of which are county farm bureaus

Due to administrative practice, all Limited Agricultural Associations currently file non-profit corporation annual reports, and all 58 complied with this requirement for fiscal year 2011-12.

b. Proposed Change:

HB 827 provides a statutory conversion mechanism for Limited Agricultural Associations to become not-for-profit corporations. Conversion requires payment of a \$35 fee. Florida Farm Bureau believes that not all local farm bureaus will convert to non-profit corporations; FFB estimates that 90% of current associations will convert, and FFB expects that the conversion will begin taking place between July and October 2012.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Department of State
Florida Farm Bureau

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

The bill has potential to have a non-recurring impact on corporate filing fee revenues due to the \$35 conversion fee.

High: Assumes all associations convert. (58 associations) x \$35 = \$2,030).
Middle: Assumes FFB's 90% estimate only (51 associations) x \$35 = \$1,785).
Low: Assumes that no associations convert.

All converted associations will be required to file an annual report; however, current administration by the Department of State requires filing of these annual reports. Thus, no additional annual filing fee revenue should be generated.

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	\$2,030	\$0	\$0	\$0	\$0
Middle	\$1,785	\$0	\$0	\$0	\$0
Low	\$0	\$0	\$0	\$0	\$0

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) The conference adopted an insignificant positive estimate, for 2012-13 only.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	Insignificant	0	0	0	0
State Trust	0	0	0	0	0
Total State Impact	Insignificant	0	0	0	0
Total Local Impact	0	0	0	0	0
Total Impact	Insignificant	0	0	0	0

REVENUE ESTIMATING CONFERENCE

TAX: Health care provider licensing and registration fees
ISSUE: exempts to registrations and licensure requirements
BILL NUMBER(S): H787
SPONSOR(S): Representative Trujillo
MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012
DATE OF ANALYSIS: April 30, 2012

SECTION 1: NARRATIVE

- a. **Current Law:** Current law provides for the licensure and registration of certain health care providers.
- b. **Proposed Changes:** Section 13 provides an exemption from registration for home health care agencies which are under contract with the Agency for Persons with Disabilities. Section 38 adds health care clinics with annual revenues of more than \$250 million or employing at least 50 allopathic and/or osteopathic physicians to the definition of providers exempt from licensure.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Analysis prepared by the Agency for Health Care administration

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

There are approximately 500 home health organizations which provide services under contract with the Agency for Persons with Disabilities that currently pay biennial registration fees of \$50 for a total loss of revenue of \$12,500 annually. There are an estimated 200 health care clinics which meet the change in the definition of exemption and which pay a biennial licensure fee of \$2000. The loss of revenue is estimated at \$200,000 annually. Fees are deposited into the Agency for Health Care Administration Health Care Trust Fund.

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	-\$0.2	-\$0.2	-\$0.2	-\$0.2	-\$0.2
Low					

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) 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	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
State Trust	(.2)	(.2)	(.2)	(.2)	(.2)
Total State Impact	(.2)	(.2)	(.2)	(.2)	(.2)
Total Local Impact	0	0	0	0	0
Total Impact	(.2)	(.2)	(.2)	(.2)	(.2)

REVENUE ESTIMATING CONFERENCE

TAX: Other Taxes and Fees

ISSUE: Registered contractors

BILL NUMBER(S): CS/CS/HB897, section 6

SPONSOR(S): Judiciary Committee, Civil Justice Subcommittee, Senator Moraitis

MONTH/YEAR COLLECTION IMPACT BEGINS: October 1, 2012

DATE OF ANALYSIS: May 2, 2012

SECTION 1: NARRATIVE

- a. **Current Law:** Section 489.118, Florida Statutes, permitted Florida registered contractors to grandfather their registered license to a state wide certification without taking the state licensure examination if they met certain criteria and made application to the Department before November 1, 2005. Registered contractors are permitted to work only within local jurisdictions which provide them a local competency card and are not permitted to operate on a state wide basis unless they obtain a state certified license. Since November 1, 2005, registered contractors are required to sit for the state certified license examination prior to receiving a state certified contractor’s license.

- b. **Proposed Change:** Amends s. 489.118, F. S., to re-open and extend the period for grandfathering of registered contractors’ licenses to state wide certified contractors’ licenses until November 1, 2015.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

DPBR staff analysis

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

The Department received 3,503 applications for grandfathering of registered licenses during the previous period of grandfathering. The Department estimates 1,401 applications will be received in FY 2012-13, 701 in FY 2013-14 and FY 2014-15, and 1,401 in 2015-16. During 2013-14 and 2015-16, which are normal renewal years, the new revenue for license fees, unlicensed activity fees, and building code fees will be offset by the loss of renewal fees.

DESCRIPTION	FY12-13	FY13-14	FY14-15	FY15-16	FY12-13	FY13-14	FY14-15	FY15-16	FY12-13	FY13-14	FY14-15	FY15-16
Applications	140,100	70,100	70,100	140,100	1,401	701	701	1,401	100	100	100	100
Initial License	140,100	0 (off-set)	70,100	0 (off-set)	1,401	701	701	1,401	100	200	100	200
Unlicensed Activity	7,005	0 (off-set)	3,505	0 (off-set)	1,401	701	701	1,401	5	5	5	5
Building Code Fee	5,604	0 (off-set)	2,804	0 (off-set)	1,401	701	701	1,401	4	4	4	4
TOTAL REVENUE	292,809	70,100	146,509	140,100								

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	.3	0	.1	.1	.1
Low					

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) 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	Insignificant	0	Insignificant	Insignificant	Insignificant
State Trust	.3	0	.1	.1	.1
Total State Impact	.3	0	.1	.1	.1
Total Local Impact	0	0	0	0	0
Total Impact	.3	0	.1	.1	.1

REVENUE ESTIMATING CONFERENCE

TAX: Other Taxes and Fees

ISSUE: Increased Civil Penalty for Certain Prostitution Offenses

BILL NUMBER(S): CS/CS/HB 99

SPONSOR(S): Fresen and others

MONTH/YEAR COLLECTION IMPACT BEGINS: January 2013

DATE OF ANALYSIS: 4/30/12

SECTION 1: NARRATIVE

a. Current Law:

A civil penalty of \$500 shall be assessed against a person who is convicted of violating s. 796.07(2)(f), F.S., by soliciting, inducing, enticing, or procuring another to commit prostitution, lewdness, or assignation. This fine is paid to the circuit court administrator for the sole purpose of paying administrative costs of treatment-based drug court programs.

b. Proposed Change:

The civil penalty for violating s. 796.07(2)(f), F.S., is increased to \$5,000, with the first \$500 being disbursed as in current law and the remainder deposited in the Operations and Maintenance Trust Fund of the Department of Children and Family Services to fund safe houses for sexually exploited children.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

FDLE and Clerk of Courts data on prostitution related offenses and fine collection

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

FDLE does not maintain crime statistics at the individual paragraph detail level for statutory violations, nor is there a standardized method for Clerk of Courts to keep fine records. However, from incomplete data, anecdotal claims made by the FDLE of poor collection rates of the current \$500 fine appear to be credible. As an example, during CY 2010 (the most recent available data), Miami Dade County arrested 1,153 individuals for prostitution-related offenses (by far the highest total in the state, Duval was second with 574), but they only collected \$862 in fines under s.709.07(2)(f), F.S. for FY 2009-10 and \$415 for FY 2010-11. However, Pinellas County collected \$13,238 during FY 2010-11 (there was no case count available for that fiscal year, but in CY 2010 there were 345 arrests for prostitution in Pinellas County). The Florida Association of Court Clerks was able to provide fine collection data for FY 2010-11 from 8 counties (Citrus, Hernando, Lake, Sumter, Duval, Marion, Miami Dade, and Pinellas) totaling \$32,957.

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	Indeterminate	Indeterminate	Indeterminate	Indeterminate	Indeterminate
Low					

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) The conference adopted an indeterminate positive estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	Indeterminate	Indeterminate	Indeterminate	Indeterminate	Indeterminate
State Trust	Indeterminate	Indeterminate	Indeterminate	Indeterminate	Indeterminate
Total State Impact	Indeterminate	Indeterminate	Indeterminate	Indeterminate	Indeterminate
Total Local Impact	0	0	0	0	0
Total Impact	Indeterminate	Indeterminate	Indeterminate	Indeterminate	Indeterminate

REVENUE ESTIMATING CONFERENCE

TAX: Secondhand Dealer Registration Fee
ISSUE: Second hand Dealers
BILL NUMBER(S): HB885
SPONSOR(S):
MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012
DATE OF ANALYSIS: 05/03/2012

SECTION 1: NARRATIVE

- a. **Current Law:** Currently there is an exemption from CH. 538.03 for any person purchasing, consigning, or trading secondhand goods at a flea market.

A secondhand dealer is defined as any person, corporation or other business organization or entity which is not a secondary metals recycler... engaged in the business of purchasing, consigning or trading secondhand goods.

- b. **Proposed Change:** The language strikes the exemption for “Any person purchasing, consigning, or trading second hand goods at a flea market” from CH. 538.03. The business would now be required to obtain a registration.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

DOR Data on secondhand dealer registrations
<http://americanfleas.com/florida>

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

Online research indicated roughly 140 flea markets in the state of Florida. If one were to assume that all flea markets were of the same size and scope, each Flea market would need 60 secondhand dealers to achieve a level of significance or a total of 8333 secondhand dealers state wide operating and complying with registration requirements at Flea Markets.

In CH. 538 FS, secondhand goods do not include office furniture, pianos, books, clothing, organs, coins, motor vehicles, costume jewelry, cardio and strength training or conditioning equipment designed for indoor use and secondhand sports equipment that is not permanently labeled with a serial number. Therefore many of the secondhand dealers that currently operate at flea markets would still be exempt from having to register with the Dept of Revenue.

Currently DOR registration data indicates there are 5,384 active secondhand dealers. The high assumes another 5,000 are operating and will comply with the registration requirements in Flea markets across the state. The middle assumes 50% of the high and the low assumes 10% of the high.

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	\$0.03m	\$0.03m	\$0.03m	\$0.03m	\$0.03m
Middle	\$0.015m	\$0.015m	\$0.015m	\$0.015m	\$0.015m
Low	\$0.003m	\$0.003m	\$0.003m	\$0.003m	\$0.003m

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) The conference adopted an insignificant positive estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 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

REVENUE ESTIMATING CONFERENCE

TAX: abandoned property
ISSUE: dormant prepaid toll accounts
BILL NUMBER(S): H599, section 50
SPONSOR(S): Representative Pilon
MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012
DATE OF ANALYSIS: April 23, 2012

SECTION 1: NARRATIVE

- a. **Current Law:** Current law provides for the transfer to the state of certain types of property that is deemed abandoned by the original owners.
- b. **Proposed Changes:** Section 50 of House Bill 599 identifies prepaid toll accounts as being abandoned after three years of dormancy. Balances in such accounts would be transferred to the Abandoned Property Trust Fund by the Department of Transportation beginning in July, 2012.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Discussion with Department of Transportation personnel

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

The Department of Transportation reviewed prepaid toll accounts in September, 2011. At that time there were approximately 360,000 prepaid accounts with no activity in the prior 36 months. The average amount remaining in the accounts was \$14.64. Furthermore, accounts with more than 36 months of dormancy were increasing at a rate of approximately 35,000 annually. Please see the attached sheet for the calculation of the first year and annualized amounts that would be transferred to the Abandoned Property Trust Fund. High impact is the full value of the dormant accounts. Middle and low impacts reduce the amount by 50% and 90%, respectively, for efforts by the Department of Transportation to return funds to account holders prior to sending the dormant accounts to the Division of Unclaimed Property.

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	\$5.6	\$0.5	\$0.5	\$0.5	\$0.5
Middle	\$2.8	\$0.2	\$0.2	\$0.2	\$0.2
Low	\$0.6	Insignificant	Insignificant	Insignificant	Insignificant

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) The conference adopted the low estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	0	0	0	0	0
State Trust	.6	Insignificant	Insignificant	Insignificant	Insignificant
Total State Impact	.6	Insignificant	Insignificant	Insignificant	Insignificant
Total Local Impact	0	0	0	0	0
Total Impact	.6	Insignificant	Insignificant	Insignificant	Insignificant

SUNPASS INACTIVE ACCOUNTS

PERSONAL ACCOUNTS										
TOTAL PERSONAL ACCOUNTS			0-4.99		5.00-24.99		25.00 and up		OUT OF STATE ACCOUNTS	
Year	# Accounts	Total \$	# Accounts	Total \$	# Accounts	Total \$	# Accounts	Total \$	# Accounts	Total \$
1999	302	\$ 6,134.72	72	\$ 106.23	88	\$ 1,150.91	142	\$ 4,877.58	12	\$ 200.53
2000	1,453	18,300.78	706	922.90	440	5,822.66	307	11,555.22	36	560.36
2001	1,255	19,863.31	457	675.60	430	6,200.53	368	12,987.18	58	1,029.32
2002	9,330	111,273.99	4,492	6,387.77	3,270	43,912.65	1,568	60,973.57	233	4,761.07
2003	8,159	121,080.67	2,987	4,767.23	3,503	48,076.75	1,669	68,236.69	424	9,809.18
2004	16,920	282,570.07	4,207	8,108.73	8,878	122,328.38	3,835	152,132.96	1,189	25,832.34
2005	29,325	554,105.40	5,543	11,673.44	16,328	231,996.01	7,454	310,435.95	2,443	59,397.00
2006	42,740	862,469.52	6,217	14,036.37	25,021	364,832.11	11,502	483,601.04	4,219	102,820.95
2007	57,012	1,174,286.13	7,838	18,205.51	33,251	486,078.81	15,923	670,001.81	6,967	170,037.33
2008	64,383	1,334,393.76	8,222	19,610.30	38,611	561,990.66	17,550	752,792.80	7,928	195,063.68
2009	58,613	1,109,114.97	7,260	17,528.03	37,751	524,579.35	13,602	567,007.59	8,167	159,687.33
TOTAL	289,492	\$ 5,593,593.32	48,001	\$ 102,022.11	167,571	\$ 2,396,968.82	73,920	\$ 3,094,602.39	31,676	\$ 729,199.09

COMMERCIAL ACCOUNTS										
TOTAL COMMERCIAL ACCOUNTS			0-4.99		5.00-24.99		25.00 and up		OUT OF STATE ACCOUNTS	
Year	# Accounts	Total \$	# Accounts	Total \$	# Accounts	Total \$	# Accounts	Total \$	# Accounts	Total \$
1999	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
2000	3	157.01	0	-	0	-	3	157.01	0	0.00
2001	4	105.24	1	1.05	0	-	3	104.19	0	0.00
2002	15	1,396.49	1	4.50	7	73.94	7	1,318.05	3	197.45
2003	33	3,009.77	4	11.50	7	114.40	22	2,883.87	12	2,204.63
2004	65	2,696.33	10	25.83	16	247.48	39	2,423.02	9	510.00
2005	152	10,823.73	14	18.78	52	825.74	86	9,979.21	26	2,049.44
2006	186	12,714.65	9	10.98	53	743.01	124	11,960.66	36	3,080.59
2007	293	20,701.88	25	59.82	94	1,453.66	174	19,188.40	62	5,078.03
2008	460	24,561.55	40	76.91	132	2,024.21	288	22,460.43	99	7,100.21
2009	210	8,606.75	19	42.74	88	1,150.19	103	7,413.82	48	2,778.96
TOTAL	1,421	\$ 84,773.40	123	\$ 252.11	449	\$ 6,632.63	849	\$ 77,888.66	295	\$ 22,999.31

REVENUE ESTIMATING CONFERENCE

TAX: Ad Valorem
ISSUE: Tangible Personal Property Exemption
BILL NUMBER(S): HJR1003
SPONSOR(S): Rep. Eisnaugle
MONTH/YEAR COLLECTION IMPACT BEGINS: NA
DATE OF ANALYSIS: 5/7/2012

SECTION 1: NARRATIVE

a. Current Law:

Section 3 of Article VII of the Florida Constitution provides for an exemption of \$25,000 of the assessed value of tangible personal property from ad valorem taxation.

b. Proposed Change:

HJR 1003 amends Section 3 of Article VII of the Florida Constitution by

- (1) exempting tangible personal property with an assessed value greater than \$25,000 and less than \$50,000 from ad valorem taxation; and
- (2) authorizing counties or municipalities to provide by ordinance additional tangible personal property exemptions for their respective tax levies subject to the provisions of general law.

Taking effect upon approval by the electors, the amendment applies to assessments for tax years beginning Jan 1, 2013.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

2011 Tangible Property Tax Returns – Florida Department of Revenue

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

The constitutional change exempts the assessed value of TPP between \$25,000 and \$50,000 from ad valorem taxation. Based on the 2011 millage rate of 17.67, ad valorem taxes on these assessments applicable to the 2013 tax roll are expected to amount to \$20.2m, composed of \$11.4m in county taxes and \$8.8m in school taxes.

SECTION 4: PROPOSED FISCAL IMPACT

Local 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	0	Neg indet	Neg indet	Neg indet	Neg indet
Low					

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) The conference adopted an indeterminate negative estimate, due to the need for the electorate to approve the measure, and for the Legislature to pass implementing legislation. Based on the 2011 millage rate of 17.67, ad valorem taxes on these assessments applicable to the 2013 tax roll are expected to amount to \$20.2m, composed of \$11.4m in county taxes and \$8.8m in school taxes.

HJR1003	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
Total State Impact	0	0	0	0	0
Total Local Impact	0	(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)
Total Impact	0	(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)

2011 Florida Tangible Personal Property by Taxable Value Breakdown

	TV = \$0	TV \$1 - \$25K	TV \$25K - \$50K	TV \$50K - \$75K	TV \$75K - \$100K	TV > 100K	TOTAL
Total Number of TPP accounts	913,743 74%	156,273 49%	42,323 13%	23,627 7%	16,107 5%	78,630 25%	1,230,703 100%
Total Just Value	41,270,578,857	2,555,903,167	2,159,712,784	1,854,189,343	1,681,594,676	98,930,149,351	148,452,128,178
Exemptions & Differentials	(41,270,578,857)	(1,393,540,330)	(636,253,107)	(399,548,435)	(281,277,347)	(7,153,027,349)	(51,134,225,425)
Total Taxable Value	0	1,162,362,837	1,523,459,677	1,454,640,908	1,400,317,329	91,777,122,002	97,317,902,753
% of Total Taxable Value	0.0%	1.2%	1.6%	1.5%	1.4%	94.3%	100.0%

TV Threshold of \$25,000	2011 Roll	2012 Roll	2013 Roll	2014 Roll	2015 Roll	2016 Roll
Taxable Value	1,162,362,837	1,139,115,580	1,139,115,580	1,150,506,736	1,167,764,337	1,191,119,624
(YOY Growth Rate)		-2.0%	0.0%	1.0%	1.5%	2.0%
Statewide Millage	17.6721	20,541,392	20,130,564	20,130,564	20,331,870	21,049,585
County Millage	9.9804	11,600,846	11,368,829	11,368,829	11,482,517	11,887,850
School Millage	7.6917	8,940,546	8,761,735	8,761,735	8,849,353	9,161,735

REVENUE ESTIMATING CONFERENCE

TAX: Other Taxes and Fees

ISSUE: Registered contractors

BILL NUMBER(S): CS/CS/HB887, section 15

SPONSOR(S): Economic Affairs Committee; Business and Consumer Affairs Subcommittee; Representative Ingram

MONTH/YEAR COLLECTION IMPACT BEGINS: October 1, 2012

DATE OF ANALYSIS: May 7, 2012

SECTION 1: NARRATIVE

- a. **Current Law:** Section 489.118, Florida Statutes, permitted Florida registered contractors to grandfather their registered license to a state wide certification without taking the state licensure examination if they met certain criteria and made application to the Department before November 1, 2005. Registered contractors are permitted to work only within local jurisdictions which provide them a local competency card and are not permitted to operate on a state wide basis unless they obtain a state certified license. Since November 1, 2005, registered contractors are required to sit for the state certified license examination prior to receiving a state certified contractor’s license.

- b. **Proposed Change:** Amends s. 489.118, F. S., to re-open and extend the period for grandfathering of registered contractors’ licenses to state wide certified contractors’ licenses until November 1, 2014.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

DPBR staff analysis

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

The Department received 3,503 applications for grandfathering of registered licenses during the previous period of grandfathering. The Department estimates 1,401 applications will be received in FY 2012-13, 701 in FY 2013-14 and 1,401 in FY 2014-15. During 2013-14, which is a normal renewal year, the new revenue for license fees, unlicensed activity fees, and building code fees will be offset by the loss of renewal fees.

DESCRIPTION	Revenue			Number of Licenses or Applications			Fee Per License or Application		
	FY 12-13	FY 13-14	FY 14-15	FY 12-13	FY 13-14	FY 14-15	FY 12-13	FY 13-14	FY 14-15
Applications	140,100	70,100	140,100	1,401	701	1,401	100	100	100
Initial License	140,100	0 (offset)	140,100	1,401	701	1,401	100	200	100
Unlicensed Activ	7,005	0 (offset)	7,005	1,401	701	1,401	5	5	5
Building Commis	5,604	0 (offset)	5,604	1,401	701	1,401	4	4	4
TOTAL REVEN	292,809	70,100	292,809						

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	.3	0	.1	.3	0
Low					

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 5/7/12) 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	Insignificant		Insignificant	Insignificant	
State Trust	.3		.1	.3	
Total State Impact	.3		.1	.3	
Total Local Impact	0		0	0	
Total Impact	.3	0	.1	.3	0