

REVENUE ESTIMATING CONFERENCE

Tax: Insurance Premium Tax
Issue: Health Insurance Savings Program
Bill Number(s): HB 1113

- Entire Bill**
 Partial Bill:

Sponsor(s): Rep. Renner
Month/Year Impact Begins: March 2021
Date of Analysis: 3/15/2019

Section 1: Narrative

- a. Current Law:** There is currently no authorization to treat shared savings plans incentives in a manner that reduces direct written premiums for determining Insurance Premium Tax liability.
- b. Proposed Change:** Creates section 627.6387 to provide a statutory criteria for Shared Savings Incentive Programs. Provides the program is voluntary and optional both on the part of the insurer and the insured. Provides that a participating insurer must at least quarterly credit or deposit the shared savings incentive amount to the insured’s account as a return or reduction in premium, or credit the shared savings to the insured’s flexible spending account, health savings account, or health reimbursement account. Requires any shared saving incentive to be at least 25% of the savings amount.

Provides that the shared saving incentive amount provided as a return or reduction of premium reduces the health insurer’s direct written premium by the shared savings incentive dollar amount for purposes of the Insurance Premium Tax.

Section 2: Description of Data and Sources

Office of Insurance Regulation – 2017 Premium Summary Report for the Legislature
 Underlying Accident and Health Insurance related growth rates for Insurance Premium Tax – March 14, 2019 General Revenue Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)

Assumed base for determining savings is equal to total direct written premium amounts. Assumed combined participation rates of 80% in the high, 50% in the middle and 20% in the low. Assumed savings would be 10% in the high, 7% in the middle and 3% in the low. Assumed the Shared Savings Incentive Payments will be 50% of the savings in the high, 15% in the middle and 25% in the low. Grew the output amounts by underlying Accident and Health Insurance growth rates from the 3/14/2019 General Revenue Estimating Conference. As the effective date is 1/1/2020, the first-year cash is \$0. Assumed the second-year cash (first year of implementation) would be 50% of the recurring amount to allow for program startup.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	\$0	(\$11.2 M)	\$0	(\$2.1 M)	\$0	(\$0.1 M)
2020-21	(\$5.8 M)	(\$11.7 M)	(\$1.1 M)	(\$2.2 M)	(\$0.1 M)	(\$0.1 M)
2021-22	(\$12.2 M)	(\$12.2 M)	(\$2.3 M)	(\$2.3 M)	(\$0.1 M)	(\$0.1 M)
2022-23	(\$12.6 M)	(\$12.6 M)	(\$2.4 M)	(\$2.4 M)	(\$0.1 M)	(\$0.1 M)
2023-24	(\$13.2 M)	(\$13.2 M)	(\$2.5 M)	(\$2.5 M)	(\$0.1 M)	(\$0.1 M)

List of affected Trust Funds: Insurance Premium Group

Section 5: Consensus Estimate (Adopted: 03/15/2019): The Conference adopted a modified low estimate that staggered the participation rate from 10% FY 19-20, 15% in FY 20-21, to 20% in the out years.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	(0.1)
2020-21	(0.1)	(0.1)	0.0	0.0	0.0	0.0	(0.1)	(0.1)
2021-22	(0.2)	(0.2)	0.0	0.0	0.0	0.0	(0.2)	(0.2)
2022-23	(0.2)	(0.2)	0.0	0.0	0.0	0.0	(0.2)	(0.2)
2023-24	(0.2)	(0.2)	0.0	0.0	0.0	0.0	(0.2)	(0.2)

	A	B	C	D	E	F	G	H
1	Florida Office of Insurance Regulation -- Premium Summary Report for Legislature					Percent Participation		
2	DIRECT WRITTEN PREMIUMS FROM PLHSO COVERAGES		2015	2016	2017	High	Middle	Low
3	NAIC		\$162,747,840	\$160,918,194	\$149,617,450	80%	50%	20%
4	Non-NAIC		\$50,901,149	\$68,229,701	\$225,809,255	80%	50%	20%
5	total		\$213,648,989	\$229,147,895	\$375,426,705			
6	DIRECT WRITTEN PREMIUMS FROM HEALTH COVERAGES		2015	2016	2017			
7	2	Comprehensive (Hospital & Medical) Individual	\$2,838,061,962	\$3,735,122,330	\$4,776,990,553	80%	50%	20%
8	3	Comprehensive (Hospital & Medical) Group	\$2,847,383,529	\$2,622,874,773	\$2,616,565,152	80%	50%	20%
9	5	Vision Only	\$69,146,630	\$81,186,507	\$93,527,424	80%	50%	20%
10	6	Dental Only	\$357,991,686	\$379,584,381	\$417,075,045	80%	50%	20%
11	10	Stop Loss	not applicable	not applicable	not applicable			
12	11	Disability Income	not applicable	not applicable	not applicable	Stop loss, disability income, & long term care separated only before 2006, and was zero in 2005; excluded is Medicare Supplement, FEHBP, Title XVIII Medicare, Title XIX Medicaid.		
13	12	Long-Term Care	not applicable	not applicable	not applicable			
14	13	Other	\$642,595,299	\$676,838,620	\$702,263,384			
15	total		\$6,755,179,106	\$7,495,606,611	\$8,606,421,558			
16	DIRECT WRITTEN PREMIUMS FROM HEALTH COVERAGES - HMO's		2015	2016	2017			
17	2	Comprehensive (Hospital & Medical) Individual	\$3,984,985,775	\$4,606,465,680	\$4,222,322,687	Do not Pay Insurance Premium Tax		
18	3	Comprehensive (Hospital & Medical) Group	\$7,064,223,681	\$6,827,610,920	\$7,107,419,112	Do not Pay Insurance Premium Tax		
19	13	Other	\$383,460,619	\$390,916,469	\$385,113,918	Do not Pay Insurance Premium Tax		
20	total		\$11,432,670,075	\$11,824,993,069	\$11,714,855,717			
21	DIRECT WRITTEN PREMIUMS FROM ACCIDENT AND HEALTH COVERAGES - Life and Health Insurers		2015	2016	2017			
22	24	Group policies	\$6,858,749,437	\$7,167,657,896	\$7,759,884,319	80%	50%	20%
23	24.1	Federal employees health benefits program premium	\$25,059,554	\$29,884,378	\$31,644,900	80%	50%	20%
24	24.2	Credit (group and individual)	\$33,321,575	\$35,658,981	\$32,850,550	80%	50%	20%
25	24.3	Collectively renewable policies	\$417,560	\$395,076	\$353,192	80%	50%	20%
26	25.1	Non-cancelable (other individual policies)	\$302,071,028	\$311,786,557	\$314,138,754	80%	50%	20%
27	25.2	Guaranteed renewable (other individual policies)	\$2,093,531,776	\$1,921,691,122	\$1,767,729,831	80%	50%	20%
28	25.3	Non-renewable for stated reasons only (other individual policies)	\$258,071,843	\$63,916,047	\$33,555,858	80%	50%	20%
29	25.4	Other accident only (other individual policies)	\$5,774,953	\$6,201,536	\$6,017,126	80%	50%	20%
30	25.5	All other (other individual policies)	\$39,539,078	\$33,223,791	\$79,948,606	80%	50%	20%
31	total		\$9,616,536,804	\$9,570,415,384	\$10,026,123,136			
32	DIRECT WRITTEN PREMIUMS FROM ACCIDENT AND HEALTH COVERAGES Property and Casualty Insurers		2015	2016	2017			
33	13	Group accident and health	\$119,790,724	\$110,967,794	\$157,865,307	80%	50%	20%
34	14	Credit A&H (group and individual)	\$2,264,141	\$2,089,806	\$1,823,554	80%	50%	20%
35	15.1	Collectively renewable A&H	\$3,302	\$2,533	\$2,113	80%	50%	20%
36	15.2	Non-cancelable A&H	\$0	\$246	\$238	80%	50%	20%
37	15.3	Guaranteed renewable A&H	\$63,264,404	\$63,914,036	\$64,548,335	80%	50%	20%
38	15.4	Non-renewable for stated reasons only	\$2,083,939	\$1,262,600	\$1,016,956	80%	50%	20%
39	15.5	Other accident only	\$111,028	\$149,545	\$476,491	80%	50%	20%
40	15.7	All other A&H	\$10,713,423	\$21,878,593	\$24,139,256	80%	50%	20%
41	15.8	Federal employees health benefits program premium	\$0	\$0	\$0	80%	50%	20%
42	total		\$198,230,961	\$200,265,153	\$249,872,250			
43								
44		Total - Unadjusted Premium Amounts -2017	High	Middle	Low			
45			\$15,406,274,919	\$9,628,921,825	\$3,851,568,730	Insurance Premium Tax Rate		
46		Amount of participation - combined provider and insured	80%	50%	20%	1.75%		
47		Amount of savings	10%	7%	5%			
48		Shared Savings incentive percent	50%	35%	25%			
49		Tax Reduction - IPT	\$10,784,392	\$2,064,200	\$168,506			
50								
51		Accident and Health Forecasted Growth Rates	2018	2019	2020	2021	2022	2023
52		3/14/2019 General Revenue Conference	3.50%	4.40%	4.30%	4.20%	4.10%	4.00%
53								
54		Estimates	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	
55		High	-\$11,161,846	\$11,652,967	-\$12,154,045	\$12,664,515	-\$13,183,760	
56		Middle	-\$2,136,447	\$2,230,451	-\$2,326,360	\$2,424,067	-\$2,523,454	
57		Low	-\$174,404	-\$175,920	\$183,485	-\$191,191	\$199,030	
58		Adopted Participation Rate	10%	15%	20%	20%	20%	
59		Adopted Recurring Forecast	\$ 87,201.92	\$ 131,940.30	\$ 175,751.90	\$ 175,583.39	\$ 175,414.88	

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Homestead Disqualification

Bill Number(s): HB 6023

Entire Bill

Partial Bill:

Sponsor(s): Rep. Fine

Month/Year Impact Begins: July 2019

Date of Analysis: 3/15/2019

Section 1: Narrative

- a. **Current Law:** Article VII, Section 6(b) of the Florida Constitution (section 6 is specific to Homestead Exemption) reads: Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

Subsection (5) of section 196.031, Florida Statutes, reads: A person who is receiving or claiming the benefit of an ad valorem tax exemption or a tax credit in another state where permanent residency is required as a basis for the granting of that ad valorem tax exemption or tax credit is not entitled to the homestead exemption provided by this section. This subsection does not apply to a person who has the legal or equitable title to real estate in Florida and maintains thereon the permanent residence of another legally or naturally dependent upon the owner.

Paragraph (1)(b) of Section 196.161, Florida Statutes, provides (in part) that upon determination by the property appraiser that for any year or years within the prior 10 years a person who was not entitled to a homestead exemption was granted a homestead exemption from ad valorem taxes, it shall be the duty of the property appraiser making such determination to serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property shall be identified in the notice of tax lien. Such property which is situated in this state shall be subject to the taxes exempted thereby, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. However, if a homestead exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the person improperly receiving the exemption shall not be assessed penalty and interest. Before any such lien may be filed, the owner so notified must be given 30 days to pay the taxes, penalties, and interest.

Significant Court Cases: *Endsley v. Broward County* 189 So. 3d 938 4th D.C.A.

Husband had a residency based exemption in Indiana on property in his name. Wife had homesteaded property in her name in Broward County. Family unit was still intact, evidenced by commingled finances. Court found Article VII, Section 6(b) of the Florida Constitution allowed only one homestead exemption without regard to location. Court also found that with respect to 196.031 the wife was receiving the benefit of the out of state exemption despite the fact she had not claimed that exemption.

Wells v. Vallier 773 S.O. 2d 1197 2nd D.C.A.

Court concluded that the couple was entitled to receive a homestead exemption in Florida despite the fact that they also received a residency based property tax credit in New Hampshire because the couple were permanent residents of Florida.

- b. **Proposed Change:**

Strikes the word "receiving" from Subsection (5) of section 196.031, Florida Statutes.

Section 2: Description of Data and Sources

Communications with Property Appraiser's Offices (Homestead Lien Collection Amounts)

Revenue Estimating Conference Impact workpapers for 2019 SB 444 adopted 2/25/2019 – current penalty rate, middle estimate

2018 Tax Roll Data

Section 3: Methodology (Include Assumptions and Attach Details)

Back taxes, penalty and interest.

Using the amounts for back taxes, penalty and interest from the 2/25/2019 penalty rate workpapers, assumed that some part of those back taxes and associated penalty and interest will no longer be due under the proposed language. For the high analysis, it was assumed that the share of the total back taxes, penalty and interest started at 3% in the first year of the forecast and increased each year to 10% in the out year. The basis for this pattern is that the back taxes, penalty and interest tend to be backward looking, so each year more of what would have been subject to back taxes, penalty and interest will be in the current estimate. This assumption is made for middle and low as well. It was further assumed that each year stacked onto the impact for the prior year as awareness increased of this possibility to receive a credit out of state and maintain a homestead in Florida and as additional

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Homestead Disqualification

Bill Number(s): HB 6023

households migrate into the state. For the middle it is assumed that 2% of the back taxes, penalty, and interest will no longer be due in the first and second year, 3% in the third and fourth year, and 5% in the out year. The middle assumes stacking. The low assumed no impact in the first year, 0.5% in the second year, and 2% in each subsequent year. the low estimate does not assume stacking.

For the impact of additional homesteads, for the high it was assumed 0.1% of homesteads each year were able to take retain or obtain a homestead that otherwise would not have been taken under current law. The high impact stacks each year. for the middle it was assumed 0.05% of homesteads were able to claim a homestead under the proposed bill that would not have been able to under current law. The middle impact also stacks. For the low it was assumed 0.01% of homesteads were impacted. The low did not stack. The assumed impacted taxable value was derived by multiplying \$25,000 by the assumed number of impacted homesteads. The 2018 statewide school and non-school millage rates were then applied to get tax impact.

For the total impact, the reduced back taxes, penalty, interest were allocated to school and non-school impacts using the respective shares of the combined millage. As the back taxes, penalty and interest amounts are already in tax dollars, the two impacts were summed for the total School and NonSchool impacts.

Section 4: Proposed Fiscal Impact

School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	(\$0.9 M)	(\$4.8 M)	(\$0.5 M)	(\$2.4 M)	(\$0.1 M)	(\$0.3 M)
2020-21	(\$1.9 M)	(\$4.8 M)	(\$0.9 M)	(\$2.4 M)	(\$0.1 M)	(\$0.3 M)
2021-22	(\$3.0 M)	(\$4.8 M)	(\$1.4 M)	(\$2.4 M)	(\$0.3 M)	(\$0.3 M)
2022-23	(\$4.0 M)	(\$4.8 M)	(\$1.8 M)	(\$2.4 M)	(\$0.3 M)	(\$0.3 M)
2023-24	(\$4.8 M)	(\$4.8 M)	(\$2.4 M)	(\$2.4 M)	(\$0.3 M)	(\$0.3 M)

NonSchool

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	(\$1.4 M)	(\$7.2 M)	(\$0.7 M)	(\$3.6 M)	(\$0.1 M)	(\$0.5 M)
2020-21	(\$2.9 M)	(\$7.2 M)	(\$1.4 M)	(\$3.6 M)	(\$0.2 M)	(\$0.5 M)
2021-22	(\$4.4 M)	(\$7.2 M)	(\$2.1 M)	(\$3.6 M)	(\$0.5 M)	(\$0.5 M)
2022-23	(\$5.9 M)	(\$7.2 M)	(\$2.8 M)	(\$3.6 M)	(\$0.5 M)	(\$0.5 M)
2023-24	(\$7.2 M)	(\$7.2 M)	(\$3.6 M)	(\$3.6 M)	(\$0.5 M)	(\$0.5 M)

List of affected Trust Funds:

Ad Valorem Group

Section 5: Consensus Estimate (Adopted: 03/15/2019): The Conference adopted the low estimate.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	(0.1)	(0.3)	(0.1)	(0.5)	(0.2)	(0.8)
2020-21	(0.1)	(0.3)	(0.2)	(0.5)	(0.3)	(0.8)
2021-22	(0.3)	(0.3)	(0.5)	(0.5)	(0.7)	(0.8)
2022-23	(0.3)	(0.3)	(0.5)	(0.5)	(0.8)	(0.8)
2023-24	(0.3)	(0.3)	(0.5)	(0.5)	(0.8)	(0.8)

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Homestead Disqualification

Bill Number(s): HB 6023

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	0.0	0.0	0.0	0.0	(0.2)	(0.8)	(0.2)	(0.8)
2020-21	0.0	0.0	0.0	0.0	(0.3)	(0.8)	(0.3)	(0.8)
2021-22	0.0	0.0	0.0	0.0	(0.7)	(0.8)	(0.7)	(0.8)
2022-23	0.0	0.0	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
2023-24	0.0	0.0	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)

Lost penalty, back taxes and interest				
	Back Taxes	Penalty	Interest	Total
2019	\$15,986,129	\$4,187,759	\$2,136,289	\$22,310,177
2020	\$17,530,533	\$4,592,334	\$2,342,673	\$24,465,540
2021	\$19,018,329	\$4,982,080	\$2,541,493	\$26,541,902
2022	\$20,743,214	\$5,433,934	\$2,771,997	\$28,949,145
2023	\$22,536,982	\$5,903,833	\$3,011,705	\$31,452,520

Reduction to penalty, back taxes and interest under bill language						
	High		Middle		Low	
	Percent	Impact	Percent	Impact	Percent	Impact
2019	3%	\$669,305	2%	\$446,204	0	\$0
2020	5%	\$1,223,277	2%	\$489,311	0.50%	\$122,328
2021	8%	\$2,123,352	3%	\$796,257	2%	\$530,838
2022	10%	\$2,894,915	3%	\$868,474	2%	\$578,983
2023	10%	\$3,145,252	5%	\$1,572,626	2%	\$629,050

Assumed Additional homesteads with Bill Language				
	Assumed Percent of Homesteads	Number of Homesteads	Frequency of occurrence	TV impact
High	0.10%	4488	each year	\$112,196,075
Middle	0.05%	2244	each year	\$56,098,038
Low	0.01%	449	one time	\$11,219,608

Number of Homesteads	
2018	4,487,843

Taxable Value Impact - Additional Homesteads			
	High	Middle	Low
2019	\$112,196,075	\$56,098,038	\$11,219,608
2020	\$224,392,150	\$112,196,075	\$11,219,608
2021	\$336,588,225	\$168,294,113	\$11,219,608
2022	\$448,784,300	\$224,392,150	\$11,219,608
2023	\$560,980,375	\$280,490,188	\$11,219,608

2017 millage	
School	6.4596
NonSchool	10.8122

	School		
	High	Middle	Low
2019	\$724,742	\$362,371	\$72,474
2020	\$1,449,484	\$724,742	\$72,474
2021	\$2,174,225	\$1,087,113	\$72,474
2022	\$2,898,967	\$1,449,484	\$72,474
2023	\$3,623,709	\$1,811,854	\$72,474

	NonSchool		
	High	Middle	Low
2019	\$1,213,086	\$606,543	\$121,309
2020	\$2,426,173	\$1,213,086	\$121,309
2021	\$3,639,259	\$1,819,630	\$121,309
2022	\$4,852,346	\$2,426,173	\$121,309
2023	\$6,065,432	\$3,032,716	\$121,309

	Total Impact			
	School	High	Middle	Low
2019	975,060	529,250	72,474	72,474
2020	1,906,985	907,742	118,224	118,224
2021	2,968,352	1,384,910	271,006	271,006
2022	3,981,656	1,774,290	289,012	289,012
2023	4,800,023	2,400,012	307,737	307,737

	NonSchool		
	High	Middle	Low
2019	1,463,405	773,422	121,309
2020	2,883,675	1,396,087	197,886
2021	4,433,386	2,117,427	453,615
2022	5,935,035	2,750,980	483,754
2023	7,241,747	3,620,873	515,096

REVENUE ESTIMATING CONFERENCE

Tax: Documentary Stamp

Issue: Homeless Challenge Grants Distribution/Grants and Donations Trust Fund

Bill Number(s): SB 1218

Entire Bill

Partial Bill: Section 1.

Sponsor(s): Book

Month/Year Impact Begins: July 1, 2019

Date of Analysis: March 15, 2019

Section 1: Narrative

- a. **Current Law:** s. 201.15(4)(c) F.S., provides that, after the required distributions to the Land Acquisition Trust Fund (s. 201.15(1) and s. 201-215(2) and deduction of the service charge imposed (s. 215.20(1)), 11.24% of the remaining documentary stamp tax collections is paid each fiscal year into the State Treasury to the credit of the State Housing Trust Fund. Of such funds, the first \$35 million is transferred annually to the State Economic Enhancement and Development Trust Fund (SEEDTF) with the Department of Economic Opportunity. The remainder is equally divided between the State Housing Trust Fund and the Local Government Housing Trust Fund.
- b. **Proposed Change:** Section 1 redirects, the next \$10 million to the Grants and Donations Trust Fund (GDTF) within the Department of Children and Families, after the first \$35 million transferred annually to the SEEDTF. Then the remainder is equally divided between the State Housing Trust Fund and the Local Government Housing Trust Fund.

Section 2: Description of Data and Sources

GR Conference/Documentary Stamp Packages

Section 3: Methodology (Include Assumptions and Attach Details)

After the first \$35 million transferred annually to the SEEDTF, \$5 million distribution of the State Housing Trust Fund and \$5 million distribution of the Local Government Housing Trust Fund would be distributed to the GDTF each fiscal year beginning July 1, 2019.

Section 4: Proposed Fiscal Impact

Section 1 of the Bill – Doc Stamp Distribution

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20			\$10/(\$10)	\$10/(\$10)		
2020-21			\$10/(\$10)	\$10/(\$10)		
2021-22			\$10/(\$10)	\$10/(\$10)		
2022-23			\$10/(\$10)	\$10/(\$10)		
2023-24			\$10/(\$10)	\$10/(\$10)		

List of affected Trust Funds:

Section 5: Consensus Estimate (Adopted: 03/15/2019): The Conference adopted the proposed estimate. For the \$10 million SB 1218 redirects to the Grants and Donations Trust Fund each fiscal year, \$5 million is from the State Housing Trust Fund and another \$5 million is from the Local Government Housing Trust Fund.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2023-24	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Documentary Stamp Tax Collections and Distributions (Millions)

General Revenue Conference Dec 2018

Statutory %s	\$ Cap	F.S Reference	Description	2017-18*	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
			Total Collection	2510.02	2633.00	2742.60	2850.00	2952.30	3056.50	3161.50	3266.60	3375.00	3483.60	3591.70	3699.40
		201.15	DOR Admin Cost	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80
			Remainder available for distribution	2497.60	2623.20	2732.80	2840.20	2942.50	3046.70	3151.70	3256.80	3365.20	3473.80	3581.90	3689.60
		(1)	Debt Service (deposited to LATF)	165.55	162.21	158.96	158.77	137.40	126.43	106.28	106.33	82.93	62.53	45.10	25.55
			- Florida Forever	142.13	138.86	134.91	134.92	113.38	102.33	82.15	82.14	65.21	44.78	34.91	15.36
			- Everglades Restoration Bonds Prior to July 1, 2016	23.42	23.36	24.05	23.85	24.02	24.10	24.13	24.19	17.72	17.75	10.20	10.20
		(2)	Land Acquisition Trust Fund (1+2+3+4+5+6)	658.66	703.45	742.86	778.50	833.63	878.98	933.78	968.41	1027.59	1083.82	1136.93	1192.02
25.00%	200.00	375.041(3)(b)1.	1. Everglades Projects / Comp Everglades Rest Plan	164.67	175.86	185.72	194.63	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
		375.041(3)(b)1.	+++ South Florida Water Management District	32.00	32.00	32.00	32.00	32.00	32.00	32.00					
76.50%	100.00	375.041(3)(b)1.	+++ Planning, Engineering and Construction	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00			
		375.041(3)(b)1.	+++ Remaining Everglades Purposes	32.67	43.86	53.72	62.63	68.00	68.00	68.00	100.00	100.00	200.00	200.00	200.00
7.60%	50.00	375.041(3)(b)2.	2. Spring Restoration, Protection & Management	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
		375.041(3)(b)3.	3. Lake Apopka / St. Johns Water Management District	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00			
		375.041(3)(b)	4. Debt Service / Bonds Post July 1, 2016 [pursuant to 375.041(3)(b)]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	64.00	375.041(3)(b)4.	5. Everglades Trust Fund	34.00	64.00	64.00	64.00	64.00	64.00	64.00	64.00	64.00	64.00	64.00	64.00
		Residual	6. Uncommitted Cash Based on Statutory Provisions	405.00	408.59	438.15	464.88	514.63	559.98	614.78	649.41	708.59	769.82	822.93	878.02
33.00%		(3)	Total to Land Acquisition Trust Fund	824.21	865.66	901.82	937.27	971.03	1005.41	1040.06	1074.74	1110.52	1146.35	1182.03	1217.57
8.00%		215.20(1)	Remainder	1673.39	1757.54	1830.98	1902.93	1971.47	2041.29	2111.64	2182.06	2254.68	2327.45	2399.87	2472.03
		201.15(4)	General Revenue Service Charge	134.66	141.39	147.26	153.02	158.50	164.09	169.72	175.35	181.16	186.98	192.77	198.55
			Net Available for Distribution	1538.73	1616.15	1683.72	1749.91	1812.97	1877.20	1941.92	2006.71	2073.52	2140.47	2207.10	2273.48
24.18%	75.00	(a)	State Economic Enhancement and Development Trust Fund (DEO)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	541.75	(a)	State Transportation Trust Fund	297.13	315.86	332.20	348.21	363.46	378.99	394.64	410.31	426.47	442.66	458.77	466.75
0.15%	3.25	(b)	Grants and Donations Trust Fund (DEO)	2.24	2.35	2.45	2.55	2.64	2.73	2.83	2.92	3.02	3.12	3.21	3.25
	35.00	(c)	State Economic Enhancement and Development Trust Fund (DEO)	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
	10.00	(c)	Grants and Donations Trust Fund (DEO)			10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
5.62%		(c)	State Housing Trust Fund	68.98	73.33	72.13	75.84	79.39	83.00	86.64	90.28	94.03	97.79	101.54	105.27
5.62%		(c)	Local Government Housing Trust Fund	68.98	73.33	72.13	75.84	79.39	83.00	86.64	90.28	94.03	97.79	101.54	105.27
	40.00	(d)	State Economic Enhancement and Development Trust Fund (DEO)	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00
1.62%		(d)	State Housing Trust Fund	19.87	21.12	22.21	23.28	24.30	25.34	26.39	27.43	28.51	29.60	30.67	31.75
11.31%		(d)	Local Government Housing Trust Fund	139.09	147.85	155.49	162.98	170.11	177.38	184.70	192.03	199.59	207.17	214.71	222.22
0.02%	0.30	(e)	General Inspection Trust Fund	0.26	0.27	0.29	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
			Total to Trust Funds (Except LATF)	671.55	709.11	741.90	774.00	804.59	835.74	867.14	898.55	930.95	963.43	995.74	1019.81
		(6)	Remainder To General Revenue Fund	867.19	907.04	941.82	975.91	1008.38	1041.46	1074.78	1108.16	1142.57	1177.04	1211.36	1253.67

* The actual FY 2017-18 distribution numbers do not add up to the total collection receipts due to timing issues related to transfers that occurred at the end of the fiscal year.

REVENUE ESTIMATING CONFERENCE

Tax: Highway Safety Fees
Issue: Redirect from GR to STTF
Bill Number(s): SB 7068

- Entire Bill**
 Partial Bill:

Sponsor(s): Infrastructure and Security
Month/Year Impact Begins: 07/01/2019
Date of Analysis: 03/15/2019

Section 1: Narrative

- a. Current Law:** Chapter 320 provides taxes, fees and charges on motor vehicles and for services provided by the Department of Highway Safety and Motor Vehicles.
- b. Proposed Change:** Effective 7/1/2019, the proposed legislation transfers the portion of the taxes, fees and charges collected under chapter 320 on motor vehicle license fees relating to heavy trucks, for-hire, and other vehicles currently deposited into the General Revenue Fund to the State Transportation Trust Fund. In addition, section 338.2278, F.S. is revised so that from the additional revenue to STTF resulting from this bill, the following transfers shall be made from STTF to GR: in FY 2019-20 all additional revenue net of \$45 million; in FY 2020-21 all additional revenue net of \$90 million.

Section 2: Description of Data and Sources

02/28/2019 Highway Safety REC
 Phone and email contact with FDOT and HSMV staff.

Section 3: Methodology (Include Assumptions and Attach Details)

The General Revenue portion of MVL fees to be directed to STTF comes from the February 2019 REC, impacted by the following two lags. First, the second year’s revenue from each biennial registration is distributed according to the law in place at the time of collection per Ch. 2014-006 L.O.F.; therefore, implementation of the biennial fee distribution is lagged by one fiscal year. Second, there is a half-month lag between fees collected and fees distributed resulting in a further partial impact for FY 2019-20. The transfers from STTF to GR for FY 2019-20 and FY 2020-21 are calculated using the additional cash amounts to STTF and shown as a note. It is assumed that FDOT and HSMV staff will coordinate a methodology to implement these transfers.

Section 4: Proposed Fiscal Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20			(116.2)	(128.9)		
2020-21			(130.8)	(130.8)		
2021-22			(132.5)	(132.5)		
2022-23			(134.2)	(134.2)		
2023-24			(135.9)	(135.9)		

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20			116.2	128.9		
2020-21			130.8	130.8		
2021-22			132.5	132.5		
2022-23			134.2	134.2		
2023-24			135.9	135.9		

List of affected Trust Funds:

General Revenue Fund
 State Transportation Trust Fund

REVENUE ESTIMATING CONFERENCE

Tax: Highway Safety Fees

Issue: Redirect from GR to STTF

Bill Number(s): SB 7068

Section 5: Consensus Estimate (Adopted: 03/15/2019): The Conference adopted the proposed estimate. The bill redirects the following amounts from GR to STTF: \$116.2 million in FY 2019-20 and \$130.8 million in FY 2020-21. STTF is to retain the first \$45 million in FY 2019-20 and the first \$90 million in FY 2020-21. The rest is to be transferred to GR. The subsequent transfers from STTF to GR are \$71.2 million in FY 2019-20 and \$40.8 million in FY 2020-21. The amounts shown below are net of these transfers.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	(45.0)	(128.9)	45.0	128.9			0.0	0.0
2020-21	(90.0)	(130.8)	90.0	130.8			0.0	0.0
2021-22	(132.5)	(132.5)	132.5	132.5			0.0	0.0
2022-23	(134.2)	(134.2)	134.2	134.2			0.0	0.0
2023-24	(135.9)	(135.9)	135.9	135.9			0.0	0.0

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FY 2019-20										FY 2020-21		
2	Current Law		Proposed (Cash)		Proposed (Recurring)		Current Law		Proposed				
3	GR	STTF	GR	STTF	GR	STTF	GR	STTF	GR	STTF	GR	STTF	
4	Antique Motorcycle	Annual	90,795	181,590	3,783	268,602	-	272,385	91,068	182,135	-	273,203	
5	320.08 (1) (d)	PY Biennial	12,990	25,981	12,990	25,981	-	38,971	13,003	26,007	-	39,010	
6		Total	103,786	207,571	16,774	294,583	-	311,357	104,071	208,142	-	312,213	
7													
8	Heavy Trucks	Annual	54,090,860	154,055,382	2,253,786	205,892,457	-	208,146,243	55,004,873	156,657,462	-	211,662,334	
9	320.08 (4) (a-l)	PY Biennial	2,438,200	6,937,832	2,438,200	6,937,832	-	9,376,032	2,487,310	7,077,568	-	9,564,878	
10		Total	56,529,060	160,993,214	4,691,985	212,830,289	-	217,522,274	57,492,182	163,735,030	-	221,227,212	
11													
12	Truck Tractor Forestry	Annual	203,175	580,567	8,466	775,276	-	783,742	203,784	582,309	-	786,093	
13	320.08 (4) (m & n)	PY Biennial	-	-	-	-	-	-	-	-	-	-	
14		Total	203,175	580,567	8,466	775,276	-	783,742	203,784	582,309	-	786,093	
15													
16	Semi, Tool, Bus, Ambulance	Annual	443,995	1,236,196	18,500	1,661,692	-	1,680,191	445,327	1,239,905	-	1,685,232	
17	320.08 (5) (a-d, f)	PY Biennial	3,255	8,894	3,255	8,894	-	12,148	3,258	8,902	-	12,160	
18		Total	447,250	1,245,090	21,754	1,670,585	-	1,692,340	448,585	1,248,807	-	1,697,392	
19													
20	Wrecker Nondisabled	Annual	470,608	1,343,970	19,609	1,794,969	-	1,814,578	475,619	1,358,288	-	1,833,907	
21	320.08 (5) (e)	PY Biennial	1,521	4,285	1,521	4,285	-	5,806	1,525	4,298	-	5,824	
22		Total	472,129	1,348,255	21,129	1,799,254	-	1,820,383	477,144	1,362,587	-	1,839,731	
23													
24	For-Hire	Annual	6,131,555	17,032,008	255,481	22,908,082	-	23,163,564	6,192,955	17,202,562	-	23,395,517	
25	320.08 (6)	PY Biennial	1,822,107	5,061,379	1,822,107	5,061,379	-	6,883,486	1,854,843	5,152,312	-	7,007,155	
26		Total	7,953,663	22,093,387	2,077,589	27,969,461	-	30,047,050	8,047,799	22,354,874	-	30,402,672	
27													
28	Trailer, Dealer, Official, Transporter	Annual	4,067,968	11,557,541	169,499	15,456,010	-	15,625,509	4,080,172	11,592,214	-	15,672,385	
29	320.08 (7-9, 12-15)	PY Biennial	1,058,479	2,788,853	1,058,479	2,788,853	-	3,847,332	1,059,512	2,791,528	-	3,851,040	
30		Total	5,126,447	14,346,394	1,227,977	18,244,863	-	19,472,841	5,139,684	14,383,741	-	19,523,425	
31													
32	CWT	Annual	35,456,853	76,394,419	1,477,369	110,373,904	-	111,851,273	35,953,249	77,463,941	-	113,417,191	
33	Various Statutes	PY Biennial	2,330,187	5,020,561	2,330,187	5,020,561	-	7,350,749	2,363,276	5,091,853	-	7,455,129	
34		Total	37,787,041	81,414,981	3,807,556	115,394,465	-	119,202,021	38,316,525	82,555,794	-	120,872,320	
35													
36	IRP/OPT & Miscellaneous	Annual	20,311,373	57,828,843	846,307	77,293,909	-	78,140,216	20,532,258	58,457,658	-	78,989,917	
37	(impacted due to changes above)	PY Biennial	-	-	-	-	-	-	-	-	-	-	
38		Total	20,311,373	57,828,843	846,307	77,293,909	-	78,140,216	20,532,258	58,457,658	-	78,989,917	
39													
40	Total	Annual	121,267,183	320,210,518	5,052,799	436,424,902	-	441,477,701	122,979,305	324,736,474	-	447,715,779	
41		PY Biennial	7,666,739	19,847,785	7,666,739	19,847,785	-	27,514,523	7,782,728	20,152,469	-	27,935,197	
42		Total	128,933,922	340,058,302	12,719,538	456,272,686	-	468,992,224	130,762,033	344,888,943	-	475,650,976	
43													
44	Impact: Cash				(116,214,384)	116,214,384					(130,762,033)	130,762,033	
45													
46	Impact: Recurring						(128,933,922)	128,933,922			(130,762,033)	130,762,033	
47													
48	Transfer to GR				71,214,384						40,762,033		
49													

	A	B	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB
	FY 2021-22							FY 2022-23							FY 2023-24		
	Current Law				Proposed			Current Law				Proposed			Current Law		Proposed
	GR	STTF			GR	STTF		GR	STTF	GR	STTF			GR	STTF	GR	STTF
4	Antique Motorcycle	Annual		91,159	182,317	-	273,476	91,341	182,682	-	274,023			91,405	182,810	-	274,215
5	320.08 (1) (d)	PY Biennial		13,042	26,085	-	39,127	13,056	26,111	-	39,167			13,082	26,163	-	39,245
6		Total		104,201	208,402	-	312,603	104,396	208,793	-	313,189			104,486	208,973	-	313,459
7																	
8	Heavy Trucks	Annual		55,847,912	159,057,000	-	214,904,912	56,637,634	161,304,429	-	217,942,062			57,347,396	163,323,717	-	220,671,113
9	320.08 (4) (a-l)	PY Biennial		2,536,650	7,217,959	-	9,754,610	2,585,697	7,357,515	-	9,943,213			2,634,142	7,495,358	-	10,129,500
10		Total		58,384,562	166,274,959	-	224,659,522	59,223,331	168,661,944	-	227,885,275			59,981,538	170,819,075	-	230,800,613
11																	
12	Truck Tractor Forestry	Annual		203,988	582,891	-	786,879	204,396	584,057	-	788,453			204,539	584,466	-	789,005
13	320.08 (4) (m & n)	PY Biennial		-	-	-	-	-	-	-	-			-	-	-	-
14		Total		203,988	582,891	-	786,879	204,396	584,057	-	788,453			204,539	584,466	-	789,005
15																	
16	Semi, Tool, Bus, Ambulance	Annual		445,773	1,241,145	-	1,686,917	446,664	1,243,627	-	1,690,291			446,977	1,244,497	-	1,691,474
17	320.08 (5) (a-d, f)	PY Biennial		3,268	8,929	-	12,197	3,271	8,938	-	12,209			3,277	8,956	-	12,233
18		Total		449,040	1,250,074	-	1,699,114	449,935	1,252,565	-	1,702,500			450,254	1,253,453	-	1,703,708
19																	
20	Wrecker Nondisabled	Annual		479,303	1,145,556	-	1,624,859	482,089	1,376,775	-	1,858,864			483,490	1,380,779	-	1,864,269
21	320.08 (5) (e)	PY Biennial		1,529	4,307	-	5,836	1,531	4,314	-	5,845			1,533	4,319	-	5,852
22		Total		480,832	1,149,863	-	1,630,695	483,620	1,381,090	-	1,864,710			485,023	1,385,098	-	1,870,121
23																	
24	For-Hire	Annual		6,254,963	17,374,804	-	23,629,767	6,336,289	17,600,709	-	23,936,997			6,424,979	17,847,070	-	24,272,049
25	320.08 (6)	PY Biennial		1,873,477	5,204,073	-	7,077,550	1,892,291	5,256,333	-	7,148,625			1,916,903	5,324,698	-	7,241,601
26		Total		8,128,440	22,578,877	-	30,707,317	8,228,580	22,857,042	-	31,085,622			8,341,882	23,171,768	-	31,513,650
27																	
28	Trailer, Dealer, Official, Transporter	Annual		4,084,252	11,603,806	-	15,688,058	4,092,420	11,627,013	-	15,719,434			4,095,285	11,635,152	-	15,730,437
29	320.08 (7-9, 12-15)	PY Biennial		1,062,691	2,799,903	-	3,862,593	1,063,753	2,802,702	-	3,866,456			1,065,881	2,808,308	-	3,874,189
30		Total		5,146,942	14,403,708	-	19,550,651	5,156,174	14,429,716	-	19,585,889			5,161,166	14,443,460	-	19,604,626
31																	
32	CWT	Annual		36,438,618	78,509,704	-	114,948,323	36,908,676	79,522,480	-	116,431,156			37,373,726	80,524,463	-	117,898,189
33	Various Statutes	PY Biennial		2,396,362	5,163,139	-	7,559,501	2,428,713	5,232,842	-	7,661,554			2,460,043	5,300,345	-	7,760,388
34		Total		38,834,980	83,672,844	-	122,507,824	39,337,389	84,755,321	-	124,092,710			39,833,769	85,824,808	-	125,658,577
35																	
36	IRP/OPT & Miscellaneous	Annual		20,756,339	59,095,661	-	79,852,000	21,027,149	59,866,695	-	80,893,844			21,362,794	60,822,438	-	82,185,232
37	(impacted due to changes above)	PY Biennial		-	-	-	-	-	-	-	-			-	-	-	-
38		Total		20,756,339	59,095,661	-	79,852,000	21,027,149	59,866,695	-	80,893,844			21,362,794	60,822,438	-	82,185,232
39																	
40	Total	Annual		124,602,306	328,792,884	-	453,395,190	126,226,658	333,308,467	-	459,535,125			127,830,590	337,545,392	-	465,375,982
41		PY Biennial		7,887,019	20,424,395	-	28,311,414	7,988,312	20,688,756	-	28,677,068			8,094,861	20,968,148	-	29,063,009
42		Total		132,489,325	349,217,280	-	481,706,605	134,214,970	353,997,223	-	488,212,193			135,925,451	358,513,540	-	494,438,991
43																	
44	Impact: Cash																
45																	
46	Impact: Recurring																
47																	
48	Transfer to GR																
49																	

REVENUE ESTIMATING CONFERENCE

Tax: Insurance Premium Tax

Issue: Telehealth Tax Credit

Bill Number(s): HB23

Entire Bill

Partial Bill: Section 4

Sponsor(s): Rep. Yarborough

Month/Year Impact Begins: For tax years beginning on or after January 1, 2020

Date of Analysis: February 27, 2019

Section 1: Narrative

a. Current Law: No credit exists against Insurance Premium Tax for Health Insurers or Health Maintenance Organizations (HMOs).

b. Proposed Change:

The proposed bill will create paragraphs (a) and (b) of subsection (9) of section 624.509 F.S., to read:

624.509 Premium tax; rate and computation. –

(9)(a) For tax years beginning on or after January 1, 2020, any health insurer or health maintenance organization that covers services provided by telehealth shall be allowed a credit against the tax imposed by this section equal to 0.001 percent (Note – we were instructed to assume the language was revised to provide for a credit of 0.1 percent) of total insurance premiums received on accident and health insurance policies or plans delivered or issued in this state in the previous calendar year that provide medical, major medical, or similar comprehensive coverage. The office shall confirm such coverage to the Department of Revenue following its annual rate and form review for each health insurance policy or plan.

(b) If the credit allowed pursuant to this subsection is not fully used in any single year because of insufficient tax liability on the part of a health insurer or health maintenance organization and the same health insurer or health maintenance organization does not use the credit available pursuant to section 220.197, the unused amount may be carried forward for a period not to exceed 5 years.

Section 2: Description of Data and Sources

Office of Insurance Regulation – 2017 Premium Summary Report for the Legislature

Underlying Accident and Health Insurance related growth rates for Insurance Premium Tax – March 14, 2019 General Revenue Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)

The estimated low, middle, and high forecasts were generated using a broad range of different types of health insurance. The current growth rates for IPT were utilized to forecast the estimated amount of insurance premium coverage. The forecasted insurance premium coverage amounts were then multiplied by the potential tax credit allowance equal to one-tenth of one percent (0.1%) to calculate each of the impacts. For the high estimate, a 100% implementation rate of the tax credit allowance was assumed. The middle estimate assumed a 90% implementation rate of the tax credit allowance. The low estimate assumed an 80% implementation rate.

Additionally, it was assumed that the credit could not be taken until the 2020-2021 state fiscal year.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	\$0	(\$33.4 M)	\$0	(\$30.1 M)	\$0	(\$26.8 M)
2020-21	(\$34.9M)	(\$34.9M)	(\$31.4M)	(\$31.4M)	(\$27.9M)	(\$27.9M)
2021-22	(\$36.4M)	(\$36.4M)	(\$32.7M)	(\$32.7M)	(\$29.1M)	(\$29.1M)
2022-23	(\$37.9M)	(\$37.9M)	(\$34.1M)	(\$34.1M)	(\$30.3M)	(\$30.3M)
2023-24	(\$39.4M)	(\$39.4M)	(\$35.4M)	(\$35.4M)	(\$31.5M)	(\$31.5M)

List of affected Trust Funds:

Insurance Premium Group

REVENUE ESTIMATING CONFERENCE

Tax: Insurance Premium Tax

Issue: Telehealth Tax Credit

Bill Number(s): HB23

Section 5: Consensus Estimate (Adopted: 03/15/2019): The Conference adopted the middle estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	0.0	(30.1)	0.0	0.0	0.0	0.0	0.0	(30.1)
2020-21	(31.4)	(31.4)	0.0	0.0	0.0	0.0	(31.4)	(31.4)
2021-22	(32.7)	(32.7)	0.0	0.0	0.0	0.0	(32.7)	(32.7)
2022-23	(34.1)	(34.1)	0.0	0.0	0.0	0.0	(34.1)	(34.1)
2023-24	(35.4)	(35.4)	0.0	0.0	0.0	0.0	(35.4)	(35.4)

	A	B	C	D	E	F	G	H
1	Florida Office of Insurance Regulation -- Premium Summary Report for Legislature							Percent included
2	DIRECT WRITTEN PREMIUMS FROM PLHSO COVERAGES		2014	2015	2016	2017		
3	NAIC		\$167,992,564	\$162,747,840	\$160,918,194	\$149,617,450	100%	
4	Non-NAIC		\$183,788,306	\$50,901,149	\$68,229,701	\$225,809,255	100%	
5	total		\$351,780,870	\$213,648,989	\$229,147,895	\$375,426,705		
6	DIRECT WRITTEN PREMIUMS FROM HEALTH COVERAGES		2014	2015	2016	2017		
7	2	Comprehensive (Hospital & Medical) Individual	\$2,272,347,978	\$2,838,061,962	\$3,735,122,330	\$4,776,990,553	100%	
8	3	Comprehensive (Hospital & Medical) Group	\$2,939,810,537	\$2,847,383,529	\$2,622,874,773	\$2,616,565,152	100%	
9	5	Vision Only	\$62,763,582	\$69,146,630	\$81,186,507	\$93,527,424	100%	
10	6	Dental Only	\$325,091,944	\$357,991,686	\$379,584,381	\$417,075,045	100%	
11	10	Stop Loss	not applicable	not applicable	not applicable	not applicable		Stop loss, disability income, & long term care separated only before 2006, and was zero in 2005; excluded is Medicare Supplement, FEHBP, Title XVIII Medicare, Title XIX Medicaid.
12	11	Disability Income	not applicable	not applicable	not applicable	not applicable		
13	12	Long-Term Care	not applicable	not applicable	not applicable	not applicable		
14	13	Other	\$636,371,963	\$642,595,299	\$676,838,620	\$702,263,384	100%	
15	total		\$6,236,386,004	\$6,755,179,106	\$7,495,606,611	\$8,606,421,558		
16	DIRECT WRITTEN PREMIUMS FROM HEALTH COVERAGES -		2014	2015	2016	2017		
17	2	Comprehensive (Hospital & Medical) Individual	\$1,368,392,308	\$3,984,985,775	\$4,606,465,680	\$4,222,322,687	100%	
18	3	Comprehensive (Hospital & Medical) Group	\$4,796,548,960	\$7,064,223,681	\$6,827,610,920	\$7,107,419,112	100%	
19	13	Other	\$312,681,339	\$383,460,619	\$390,916,469	\$385,113,918	100%	
20	total		\$6,477,622,607	\$11,432,670,075	\$11,824,993,069	\$11,714,855,717		
21	DIRECT WRITTEN PREMIUMS FROM ACCIDENT AND HEALTH COVERAGES - Life and Health Insurers		2014	2015	2016	2017		
22	24	Group policies	\$6,527,452,465	\$6,858,749,437	\$7,167,657,896	\$7,759,884,319	100%	
23	24.1	Federal employees health benefits program premium	\$21,139,716	\$25,059,554	\$29,884,378	\$31,644,900	100%	
24	24.2	Credit (group and individual)	\$34,192,680	\$33,321,575	\$35,658,981	\$32,850,550	100%	
25	24.3	Collectively renewable policies	\$740,996	\$417,560	\$395,076	\$353,192	100%	
26	25.1	Non-cancelable (other individual policies)	\$298,100,465	\$302,071,028	\$311,786,557	\$314,138,754	100%	
27	25.2	Guaranteed renewable (other individual policies)	\$1,920,755,477	\$2,093,531,776	\$1,921,691,122	\$1,767,729,831	100%	
28	25.3	Non-renewable for stated reasons only (other individual policies)	\$183,791,665	\$258,071,843	\$63,916,047	\$33,555,858	100%	
29	25.4	Other accident only (other individual policies)	\$5,554,787	\$5,774,953	\$6,201,536	\$6,017,126	100%	
30	25.5	All other (other individual policies)	\$30,913,480	\$39,539,078	\$33,223,791	\$79,948,606	100%	
31	total		\$9,022,641,731	\$9,616,536,804	\$9,570,415,384	\$10,026,123,136		
32	DIRECT WRITTEN PREMIUMS FROM ACCIDENT AND HEALTH COVERAGES		2014	2015	2016	2017		
33	Property and Casualty Insurers							
34	13	Group accident and health	\$114,558,912	\$119,790,724	\$110,967,794	\$157,865,307	100%	
35	14	Credit A&H (group and individual)	\$2,714,403	\$2,264,141	\$2,089,806	\$1,823,554	100%	
36	15.1	Collectively renewable A&H	\$3,990	\$3,302	\$2,533	\$2,113	100%	
37	15.2	Non-cancelable A&H	\$323	\$0	\$246	\$238	100%	
38	15.3	Guaranteed renewable A&H	\$65,273,584	\$63,264,404	\$63,914,036	\$64,548,335	100%	
39	15.4	Non-renewable for stated reasons only	\$2,700,062	\$2,083,939	\$1,262,600	\$1,016,956	100%	
40	15.5	Other accident only	\$751,302	\$111,028	\$149,545	\$476,491	100%	
41	15.7	All other A&H	\$7,857,658	\$10,713,423	\$21,878,593	\$24,139,256	100%	
42	15.8	Federal employees health benefits program premium	\$27	\$0	\$0	\$0	100%	
43	total		\$193,860,261	\$198,230,961	\$200,265,153	\$249,872,250		
44	Total - High		\$22,282,291,473	\$28,216,265,935	\$29,320,428,112	\$30,972,699,366		
45								
46	Accident and Health Forecasted Growth Rates		2018	2019	2020	2021	2022	2023
47	3/14/2019 General Revenue Conference		3.50%	4.40%	4.30%	4.20%	4.10%	4.00%
48	Forecasted Totals - High		\$32,056,743,843.81	\$33,467,240,572.94	\$34,906,331,917.57	\$36,372,397,858.11	\$37,863,666,170.29	\$39,378,212,817.11
49	0.1% of premiums - High		0.001	\$ 28,216,265.94	\$ 29,320,428.11	\$ 30,972,699.37		
50	Estimates		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	
51	High	100%	-\$33,467,240.57	-\$34,906,331.92	-\$36,372,397.86	-\$37,863,666.17	-\$39,378,212.82	High
52	Middle	90%	-\$30,120,516.52	-\$31,415,698.73	-\$32,735,158.07	-\$34,077,299.55	-\$35,440,391.54	Middle
53	Low	80%	-\$26,773,792.46	-\$27,925,065.53	-\$29,097,918.29	-\$30,290,932.94	-\$31,502,570.25	Low

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: State Park Annual Pass Exemption for Volunteers

Bill Number(s): SB590/HB809

Entire Bill

Partial Bill:

Sponsor(s): Senator Albritton/Representative Bell

Month/Year Impact Begins: July 1, 2019

Date of Analysis: 03/03/2019

Section 1: Narrative

- a. Current Law:** Section 258.014, F.S., allows the Division of Environmental Protection to charge reasonable fees for the use or operation of state park facilities. State park discounts in statute include:
- Section 258.016, F.S. which allows Florida residents aged 65 and older, as well as Florida residents with 100 percent disability to receive half (50 percent) off the base fee for camping at Florida State Parks.
 - Section 258.0145, F.S. which allows the following discounts for those who present written documentation satisfactory to the Division which evidences their eligibility for the discounts:
 - Active duty members and honorably discharged veterans of the United States Armed Forces, National Guard, or reserve components thereof shall receive a 25-percent discount on annual entrance passes.
 - Honorably discharged veterans who have service-connected disabilities shall receive lifetime family annual entrance passes at no charge.
 - Surviving spouses and parents of deceased members of the United States Armed Forces, National Guard, or reserve components thereof who have fallen in combat shall receive lifetime family annual entrance passes at no charge.
 - The surviving spouse and parents of a law enforcement officer, as defined in s. 943.10(1), or a firefighter, as defined in s. 633.102, who has died in the line of duty shall receive lifetime family annual entrance passes at no charge.
 - Foster families who operate a family foster home licensed by the Department of Children and Families shall receive a 50% discount on base campsite fees and adoptive families who adopted a special needs child shall receive a one-time family annual entrance pass.
- b. Proposed Change:** Amends Section 258.014, F.S., to allow the Division of Environmental Protection to create a state park annual entrance pass program for individuals who perform volunteer work related to nonnative and invasive plant species removal. The division shall issue an annual entrance pass to all state parks to volunteers who work at least 50 hours of volunteer work per year on conservation and recreation lands within the state removing nonnative and invasive plant species. These lands include state parks, state forest lands, water management lands and other public lands managed by the fish and Wildlife Commission. There must be a process to verify that the work performed was for the removal of nonnative and invasive species.

Section 2: Description of Data and Sources

Discussions with the Fish and Wildlife Commission (FWC)

Section 3: Methodology (Include Assumptions and Attach Details)

The FWC administers a volunteer program that includes invasive plant control as one of many projects that volunteers focus on. The FWC estimates over the past three years that approximately 14 volunteers have amassed 50 or more hours working on habitat enhancement projects that would include controlling invasive plants. Those volunteers would potentially be eligible for a state park pass.

An individual annual entrance pass to a state park is \$60 (discounted passes for retired U.S. military, honorably discharged veterans, active-duty U.S. military and reservists are \$45).

To reach a significant impact, 834 volunteers who would normally pay for an annual pass would need to be eligible and use the discounted pass. The impact is recommended to be negative insignificant. The first year's cash impact reflects the assumption that at least one person would qualify for the discount and the FWC would be allowed to look at the previous year's volunteer hours to allow the volunteer to qualify for the state park discount program.

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: State Park Annual Pass Exemption for Volunteers

Bill Number(s): SB590/HB809

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20			(*)	(*)		
2020-21			(*)	(*)		
2021-22			(*)	(*)		
2022-23			(*)	(*)		
2023-24			(*)	(*)		

List of affected Trust Funds: State Parks Trust Fund, General Revenue Service Charge

Section 5: Consensus Estimate (Adopted: 03/15/2019): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
2020-21	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
2021-22	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
2022-23	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
2023-24	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

REVENUE ESTIMATING CONFERENCE

Tax: Motor Fuel Taxes

Issue: Extends eligibility for motor and diesel fuel tax refunds and credits to fuel purchased by special districts for use in motor vehicles operated by these districts.

Bill Number(s): Proposed House Language

Entire Bill

Partial Bill:

Sponsor(s): House of Representatives

Month/Year Impact Begins: July 1, 2019

Date of Analysis: March 15, 2019

Section 1: Narrative

- a. **Current Law:** Sections 206.41(1)(g) and s. 206.87(1)(e), F.S., authorize the “fuel sales tax” that is imposed on each net gallon of motor fuel and diesel fuel, respectively. The 2019 fuel sales tax rate for motor and diesel fuels is 14.1 cents per gallon.

Section 206.625(1), F.S., authorizes the return of county fuel tax proceeds, which result from the collection of the tax paid by a municipality or county on motor fuel for use in a motor vehicle operated by it for the construction, reconstruction, and maintenance of roads and streets within the respective municipality or county. The 2019 county fuel tax rate for motor fuel is 1 cent per gallon.

Section 206.625(2), F.S., authorizes the return of county fuel tax proceeds, which result from the collection of the tax paid by a school district, or by a private contractor operating school buses for a school district, on motor fuel for use in a motor vehicle operated by such district or private contractor to be used to fund construction, reconstruction, and maintenance of roads and streets within the school district required as a result of new school construction or renovation of existing schools.

Section 206.86(9), F.S., defines “local government user of diesel fuels” as any county, municipality, or school district licensed by the Department of Revenue to use untaxed diesel fuel in motor vehicles.

Section 206.874(4), F.S., specifies requirements for local government users (i.e., counties, municipalities, or school districts) related to diesel fuel refunds or credits.

- b. **Proposed Change:** Section 1 of the proposed legislation creates s. 206.41(4)(f), F.S., to provide:

The portion of the tax imposed by paragraph 1(g) which results from the collection of such tax paid by a special district on motor fuel or diesel fuel for use in a motor vehicle operated by it shall be returned to the governing body of such special district. A special district, when licensed as a local government user, shall be entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under paragraphs (1)(b) and (g) on those gallons which would otherwise be eligible for refund.

Section 2 creates s. 206.625(3), F.S., to provide:

The portions of the county fuel tax imposed by s. 206.41(1)(b) which result from the collection of such tax paid by a special district on motor fuel for use in a motor vehicle operated by it shall be returned to the governing body of each such special district according to the administrative procedures in s. 206.41.

Section 3 amends s. 206.86(9), F.S., to expand the definition of “local government user of diesel fuel” to include special districts.

Section 4 amends s. 206.874(4), F.S., to expand the list of local government users to include special districts.

Section 5 provides an effective date of July 1, 2019.

Section 2: Description of Data and Sources

Special districts are units of local special-purpose government. Special districts are similar to counties and municipalities (i.e., local general-purpose government) and have several common characteristics. All three have governing bodies with policy-making powers, provide essential governmental services and facilities, and operate within a limited geographical area. The main differences relates to their powers and purposes. Counties and municipalities have broad powers and provide local general governmental services. Special districts have limited, prescribed powers and provide local specialized governmental services.

REVENUE ESTIMATING CONFERENCE

Tax: Motor Fuel Taxes

Issue: Extends eligibility for motor and diesel fuel tax refunds and credits to fuel purchased by special districts for use in motor vehicles operated by these districts.

Bill Number(s): Proposed House Language

According to the Department of Economic Opportunity’s Special District Accountability Program – [Official List of Special Districts Online](#), there are 1,101 active independent special districts as of March 14, 2019. Below are the number of active independent special districts within functional groupings.

Special Districts – Functional Grouping	Total # of Districts
Affordable Housing (0), Housing Finance (0)	0
Airports / Air Navigation Facilities (11)	11
Aquatic Weed Control (1), Beach Facilities (2), Conservation (2), Environmental Protection / Management (5), County Beach and Shore Preservation (1), Erosion Control (0), Recreational Facilities / Programs (14), Soil and Water Conservation (53), Watershed Improvements (0)	78
Business Improvement (2), Capital Improvements (1), Community Redevelopment (0), County Development (6), Downtown Development / Improvement (6), Economic Development (8), Industrial Development (0)	23
Children’s Services (8), Juvenile Welfare (1)	9
Civic Facilities / Activities / Services (1), County Fine Arts (1)	2
Collaborative Client Information Systems (1)	1
Common Facilities Maintenance (0), Neighborhood Enhancement (0), Neighborhood Improvement – Local Government (0), Neighborhood Improvement - Preservation and Enhancement (0), Neighborhood Improvement – Property Owners’ Association (0), Neighborhood Improvement – Special (0), Safety Enhancement (0)	0
Community Development (685), Infrastructure Development (11)	696
County Health and Mental Health Care (1), Health Care (5), Health Facilities (0), Hospital (21), Hospital – County (1), Hospital – Lease Oversight (1), Nursing Home (0)	29
County Road and Bridge (0), Expressway and Bridge (6), Parking Facilities (0), Regional Transportation (4), Road Maintenance (1), Street Lighting (0), Transportation Systems / Services (8)	19
County Water and Sewer (0), Municipal-Type Services and Improvements (9), Natural Gas Distribution / Transmission (2), Regional Water (5), Utility Systems / Services (4), Water and/or Wastewater Systems (16)	36
Drainage and/or Water Control (69)	69
Educational Facilities Benefit (0), Higher Educational Facilities Financing (0)	0
Emergency Medical Services (2), Fire Control and Rescue (54)	56
Enterprise Zone Development (0)	0
Gulf Environmental and Economic Recovery (1)	1
Historic Preservation (0)	0
Housing Authority (24)	24
Human Relations (1)	1
Inland Navigation and Waterways (6), Port Facilities (6)	12
Lake and Dam Maintenance (0)	0
Land Authority (0)	0
Library – Law (3), Library – Local (5), Library – Regional (6)	14
Licensing and Regulation (2)	2
Mobile Home Park Recreation (2)	2
Mosquito Control (15)	15
Personnel Management (1)	1
Planning – Coordination (0), Planning – Land Use and Transportation (0), Planning – Regulation (0)	0
Qualifying Improvements to Real Property (4)	4
Research and Development (2)	2
Solid Waste Disposal (2)	2
Water Management (5)	5

REVENUE ESTIMATING CONFERENCE

Tax: Motor Fuel Taxes

Issue: Extends eligibility for motor and diesel fuel tax refunds and credits to fuel purchased by special districts for use in motor vehicles operated by these districts.

Bill Number(s): Proposed House Language

EDR staff contacted the [Florida Association of Special Districts](#) to ask if the Association had any data on the number of motor vehicles currently operated by Florida’s independent special districts, or the total amount of districts’ motor and diesel fuel purchases in FY 2017-18 to operate their motor vehicles. The Association indicated that it does not track this information. However, the Association agreed to survey its member districts, which numbers approximately 100 districts and represents about 9 percent of the total number of Florida’s active independent special districts. EDR also surveyed those districts within several functional categories, including districts in the following functional categories: airports/air navigation facilities, emergency medical services, expressway and bridge, fire control and rescue, inland navigation and waterways, mosquito control districts, municipal-type services and improvements, port facilities, solid waste disposal, and water management districts.

According to the Florida Department of Revenue, the values of fuel tax refunds to governmental entities in FY 2018-19 were:

Counties: \$8.99 million

Municipalities: \$5.87 million

School Districts: \$5.31 million

Total: \$20.17 million

Section 3: Methodology (Include Assumptions and Attach Details)

See attached spreadsheet.

Section 4: Proposed Fiscal Impact (Millions)

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20						
State	(\$1.2)	(\$1.2)	(\$0.6)	(\$0.6)	(\$0.2)	(\$0.2)
Local	\$1.2	\$1.2	\$0.6	\$0.6	\$0.2	\$0.2
2020-21						
State	(\$1.2)	(\$1.2)	(\$0.6)	(\$0.6)	(\$0.2)	(\$0.2)
Local	\$1.2	\$1.2	\$0.6	\$0.6	\$0.2	\$0.2
2021-22						
State	(\$1.2)	(\$1.2)	(\$0.6)	(\$0.6)	(\$0.2)	(\$0.2)
Local	\$1.2	\$1.2	\$0.6	\$0.6	\$0.2	\$0.2
2022-23						
State	(\$1.2)	(\$1.2)	(\$0.6)	(\$0.6)	(\$0.2)	(\$0.2)
Local	\$1.2	\$1.2	\$0.6	\$0.6	\$0.2	\$0.2
2023-24						
State	(\$1.2)	(\$1.2)	(\$0.6)	(\$0.6)	(\$0.2)	(\$0.2)
Local	\$1.2	\$1.2	\$0.6	\$0.6	\$0.2	\$0.2

List of Affected Trust Funds: State Transportation Trust Fund, Local Funds

Section 5: Consensus Estimate (Adopted: 03/15/2019): The Conference adopted the high estimate as a least as number.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	0.0	0.0	(1.2)	(1.2)	1.2	1.2	0.0	0.0
2020-21	0.0	0.0	(1.2)	(1.2)	1.2	1.2	0.0	0.0
2021-22	0.0	0.0	(1.2)	(1.2)	1.2	1.2	0.0	0.0
2022-23	0.0	0.0	(1.2)	(1.2)	1.2	1.2	0.0	0.0
2023-24	0.0	0.0	(1.2)	(1.2)	1.2	1.2	0.0	0.0

Proposed House Language - Fuel Tax Exemption for Special Districts

	A	B	C	D	E	F	G	H	I
1	2019 House Proposed Language - Fuel Tax Refunds for Special Districts								
2	Survey of Independent Special Districts by EDR and FASD: Motor and Diesel Fuel Purchases in FY 2017-18								
3									
4					FY 2017-18 Fuel Purchases			FY 2017-18 Fuel Purchases	
5					Via Survey			Via Extrapolation	
6	District Type and Name				Motor	Diesel		Motor	Diesel
7									
8	Airports / Air Navigation Facilities (11)							\$ 222,132.61	\$ 127,881
9	Charlotte County Airport Authority				\$ 31,470	\$ 35,750			
10	Gainesville-Alachua County Regional Airport Authority				\$ 18,375	\$ 8,931			
11	Sarasota Manatee Airport Authority				\$ 66,045	\$ 26,076			
12	St. Augustine-St. Johns County Airport Authority				\$ 11,042	\$ 2,318			
13									
14	Drainage / Water Control (69)							\$ 881,563	\$ 1,716,748
15	Joshua Water Control District				\$ 8,052	-			
16	Northern Palm Beach County Improvement District				\$ 18,000	\$ 6,800			
17	Spring Lake Improvement District				\$ 21,048	\$ 24,661			
18	South Indian River Water Control District				\$ 7,150	\$ 74,185			
19									
20	Emergency Medical Services / Fire Control and Rescue (56)							\$ 751,927	\$ 1,380,722
21	Bonita Springs Fire Control and Rescue District				\$ 19,199	\$ 19,303			
22	Lealman Fire District				\$ 16,538	\$ 47,649			
23	Ocean City-Wright Fire Control District				\$ 10,572	\$ 31,715			
24	Pace Fire Rescue District				\$ 11,288	\$ 18,603			
25	Pinellas Suncoast Fire & Rescue District				\$ 10,324	\$ 19,705			
26	Southern Manatee Fire Rescue				\$ 21,350	\$ 43,360			
27	St. Lucie County Fire District				\$ 35,000	\$ 500,000			
28	Tice Fire and Rescue District				\$ 1,050	\$ 21,020			
29									
30	Expressway and Bridge (6)							\$ 142,890	-
31	Central Florida Expressway Authority				\$ 28,578	-			
32									
33	Inland Navigation and Waterways (6)							\$ 1,706	\$ 128
34	Sebastian Inlet District				-	-			
35	St. Augustine Port, Waterway and Beach District				-	-			
36	West Coast Inland Navigation District				\$ 1,706	\$ 128			
37									
38	Mosquito Control Districts (15)							\$ 278,475	\$ 45,842
39	Anastasia Mosquito Control District				\$ 59,951	-			
40	Beach Mosquito Control District				\$ 17,939	\$ 1,143			
41	Florida Keys Mosquito Control District				\$ 78,533	\$ 9,395			
42	Fort Myers Beach Mosquito Control District				\$ 680	-			
43	Indian River Mosquito Control District				\$ 41,537	\$ 27,233			
44	Manatee County Mosquito Control District				\$ 44,498	\$ 2,342			
45	Moore Haven Mosquito Control District				\$ 528	-			
46									
47	Municipal-Type Services and Improvements (9)							\$ 519,912	\$ 387,893
48	Lehigh Acres Municipal Services Improvement District				\$ 18,256	\$ 82,404			
49	Reedy Creek Improvement District				\$ 163,590	\$ 67,032			
50	Sun'n Lake of Sebring Improvement District				\$ 78,110	\$ 44,511			
51									
52	Natural Gas Distribution / Transmission (2)							\$ 96,887	\$ 16,858
53	Okaloosa Gas District				\$ 96,887	\$ 16,858			
54									
55	Port Facilities (5)							\$ 798,093	\$ 94,689
56	Tampa Port Authority				\$ 199,523	\$ 23,672			
57									
58	Water Management Districts (5)							\$ 204,012	\$ 140,318
59	Northwest Florida Water Management District				\$ 86,034	\$ 9,323			
60	Southwest Florida Water Management District				\$ 391,739	\$ 164,342			
61	St. Johns River Water Management District				\$ 283,348	\$ 387,606			
62	Suwannee River Water Management District				\$ 54,925	-			
63									
64	FY 2017-18 Totals				\$ 1,952,867	\$ 1,716,064		\$ 3,897,597	\$ 3,911,079

Proposed House Language - Fuel Tax Exemption for Special Districts

	A	B	C	D	E	F	G	H	I
1	2019 House Proposed Language - Fuel Tax Refunds for Special Districts								
2	Survey of Independent Special Districts by EDR and FASD: Motor and Diesel Fuel Purchases in FY 2017-18								
3									
65									
66									
67	Motor Fuel			Diesel Fuel					
68	FY	Gallons (millions)	% Chg.		Gallons (millions)	% Chg.			
69	2017-18	9,256.4	-		1,786.7	-			
70	2018-19	9,437.9	1.96%		1,831.6	2.51%			
71	2019-20	9,530.2	0.98%		1,860.9	1.60%			
72	2020-21	9,603.4	0.77%		1,887.4	1.42%			
73	2021-22	9,662.9	0.62%		1,910.1	1.20%			
74	2022-23	9,703.0	0.41%		1,930.2	1.05%			
75	2023-24	9,733.1	0.31%		1,948.2	0.93%			
76									
77									
78	Estimated Special Districts' Fuel Costs				Estimated Special Districts' Fuel Costs				
79	Via Survey				Via Survey and Extrapolation				
80	FY	Motor	Diesel	Total	Motor	Diesel	Total		
81	2018-19	\$ 1,991,159	\$ 1,759,189	\$ 3,750,348	\$ 5,965,180	\$ 5,768,554	\$ 11,733,733		
82	2019-20	\$ 2,010,632	\$ 1,787,331	\$ 3,797,962	\$ 6,023,518	\$ 5,860,833	\$ 11,884,350		
83	2020-21	\$ 2,026,075	\$ 1,812,783	\$ 3,838,858	\$ 6,069,783	\$ 5,944,294	\$ 12,014,077		
84	2021-22	\$ 2,038,628	\$ 1,834,586	\$ 3,873,214	\$ 6,107,390	\$ 6,015,786	\$ 12,123,176		
85	2022-23	\$ 2,047,088	\$ 1,853,891	\$ 3,900,979	\$ 6,132,735	\$ 6,079,090	\$ 12,211,825		
86	2023-24	\$ 2,053,438	\$ 1,871,179	\$ 3,924,618	\$ 6,151,760	\$ 6,135,781	\$ 12,287,540		
87									
88									
89	FY	Fuel Sales Tax, All Fuel, FY Avg.	County Fuel Tax, Motor Fuel, FY Avg.	Florida Pump Price	Fuel Sales Tax as % of FL Pump Price	County Fuel Tax as % of FL Pump Price			
90	2019-20	14.17	1.0	285.82	5.0%	0.3%			
91	2020-21	14.40	1.0	278.13	5.2%	0.4%			
92	2021-22	14.70	1.0	291.08	5.1%	0.3%			
93	2022-23	15.03	1.0	298.93	5.0%	0.3%			
94	2023-24	15.43	1.0	307.11	5.0%	0.3%			
95									
96									
97	LOW IMPACT: Survey only								
98									
99		Fuel Sales Tax Impact		County Fuel Tax Impact		Total Impact			
100	FY	Cash	Recurring	Cash	Recurring	Cash	Recurring		
101	2019-20								
102	State - STTF	\$ (188,290)	\$ (188,290)	\$ -	\$ -	\$ (188,290)	\$ (188,290)		
103	Local - ISD	\$ 188,290	\$ 188,290	\$ 7,035	\$ 7,035	\$ 195,325	\$ 195,325		
104	Local - Cnty	\$ -	\$ -	\$ (7,035)	\$ (7,035)	\$ (7,035)	\$ (7,035)		
105	2020-21								
106	State - STTF	\$ (198,754)	\$ (198,754)	\$ -	\$ -	\$ (198,754)	\$ (198,754)		
107	Local - ISD	\$ 198,754	\$ 198,754	\$ 7,285	\$ 7,285	\$ 206,039	\$ 206,039		
108	Local - Cnty	\$ -	\$ -	\$ (7,285)	\$ (7,285)	\$ (7,285)	\$ (7,285)		
109	2021-22								
110	State - STTF	\$ (195,603)	\$ (195,603)	\$ -	\$ -	\$ (195,603)	\$ (195,603)		
111	Local - ISD	\$ 195,603	\$ 195,603	\$ 7,004	\$ 7,004	\$ 202,607	\$ 202,607		
112	Local - Cnty	\$ -	\$ -	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)		
113	2022-23								
114	State - STTF	\$ (196,139)	\$ (196,139)	\$ -	\$ -	\$ (196,139)	\$ (196,139)		
115	Local - ISD	\$ 196,139	\$ 196,139	\$ 6,848	\$ 6,848	\$ 202,987	\$ 202,987		
116	Local - Cnty	\$ -	\$ -	\$ (6,848)	\$ (6,848)	\$ (6,848)	\$ (6,848)		
117	2023-24								
118	State - STTF	\$ (197,183)	\$ (197,183)	\$ -	\$ -	\$ (197,183)	\$ (197,183)		
119	Local - ISD	\$ 197,183	\$ 197,183	\$ 6,686	\$ 6,686	\$ 203,869	\$ 203,869		
120	Local - Cnty	\$ -	\$ -	\$ (6,686)	\$ (6,686)	\$ (6,686)	\$ (6,686)		
121									
122									

Proposed House Language - Fuel Tax Exemption for Special Districts

	A	B	C	D	E	F	G	H	I	
1	2019 House Proposed Language - Fuel Tax Refunds for Special Districts									
2	Survey of Independent Special Districts by EDR and FASD: Motor and Diesel Fuel Purchases in FY 2017-18									
3										
123	MIDDLE IMPACT: Sum of Survey and Extrapolation									
124										
125		Fuel Sales Tax Impact		County Fuel Tax Impact		Total Impact				
126	FY	Cash	Recurring	Cash	Recurring	Cash	Recurring			
127	2019-20									
128	State - STTF	\$ (589,186)	\$ (589,186)	\$ -	\$ -	\$ (589,186)	\$ (589,186)			
129	Local - ISD	\$ 589,186	\$ 589,186	\$ 21,075	\$ 21,075	\$ 610,261	\$ 610,261			
130	Local - Cnty	\$ -	\$ -	\$ (21,075)	\$ (21,075)	\$ (21,075)	\$ (21,075)			
131	2020-21									
132	State - STTF	\$ (622,021)	\$ (622,021)	\$ -	\$ -	\$ (622,021)	\$ (622,021)			
133	Local - ISD	\$ 622,021	\$ 622,021	\$ 21,824	\$ 21,824	\$ 643,845	\$ 643,845			
134	Local - Cnty	\$ -	\$ -	\$ (21,824)	\$ (21,824)	\$ (21,824)	\$ (21,824)			
135	2021-22									
136	State - STTF	\$ (612,240)	\$ (612,240)	\$ -	\$ -	\$ (612,240)	\$ (612,240)			
137	Local - ISD	\$ 612,240	\$ 612,240	\$ 20,982	\$ 20,982	\$ 633,221	\$ 633,221			
138	Local - Cnty	\$ -	\$ -	\$ (20,982)	\$ (20,982)	\$ (20,982)	\$ (20,982)			
139	2022-23									
140	State - STTF	\$ (614,002)	\$ (614,002)	\$ -	\$ -	\$ (614,002)	\$ (614,002)			
141	Local - ISD	\$ 614,002	\$ 614,002	\$ 20,516	\$ 20,516	\$ 634,518	\$ 634,518			
142	Local - Cnty	\$ -	\$ -	\$ (20,516)	\$ (20,516)	\$ (20,516)	\$ (20,516)			
143	2023-24									
144	State - STTF	\$ (617,358)	\$ (617,358)	\$ -	\$ -	\$ (617,358)	\$ (617,358)			
145	Local - ISD	\$ 617,358	\$ 617,358	\$ 20,516	\$ 20,516	\$ 637,873	\$ 637,873			
146	Local - Cnty	\$ -	\$ -	\$ (20,516)	\$ (20,516)	\$ (20,516)	\$ (20,516)			
147										
148										
149	HIGH IMPACT: Twice the Middle							2		
150										
151		Fuel Sales Tax Impact		County Fuel Tax Impact		Total Impact				
152	FY	Cash	Recurring	Cash	Recurring	Cash	Recurring			
153	2019-20									
154	State - STTF	\$ (1,178,373)	\$ (1,178,373)	\$ -	\$ -	\$ (1,178,373)	\$ (1,178,373)			
155	Local - ISD	\$ 1,178,373	\$ 1,178,373	\$ 42,149	\$ 42,149	\$ 1,220,522	\$ 1,220,522			
156	Local - Cnty	\$ -	\$ -	\$ (42,149)	\$ (42,149)	\$ (42,149)	\$ (42,149)			
157	2020-21									
158	State - STTF	\$ (1,244,042)	\$ (1,244,042)	\$ -	\$ -	\$ (1,244,042)	\$ (1,244,042)			
159	Local - ISD	\$ 1,244,042	\$ 1,244,042	\$ 43,647	\$ 43,647	\$ 1,287,689	\$ 1,287,689			
160	Local - Cnty	\$ -	\$ -	\$ (43,647)	\$ (43,647)	\$ (43,647)	\$ (43,647)			
161	2021-22									
162	State - STTF	\$ (1,224,479)	\$ (1,224,479)	\$ -	\$ -	\$ (1,224,479)	\$ (1,224,479)			
163	Local - ISD	\$ 1,224,479	\$ 1,224,479	\$ 41,964	\$ 41,964	\$ 1,266,443	\$ 1,266,443			
164	Local - Cnty	\$ -	\$ -	\$ (41,964)	\$ (41,964)	\$ (41,964)	\$ (41,964)			
165	2022-23									
166	State - STTF	\$ (1,228,005)	\$ (1,228,005)	\$ -	\$ -	\$ (1,228,005)	\$ (1,228,005)			
167	Local - ISD	\$ 1,228,005	\$ 1,228,005	\$ 41,031	\$ 41,031	\$ 1,269,036	\$ 1,269,036			
168	Local - Cnty	\$ -	\$ -	\$ (41,031)	\$ (41,031)	\$ (41,031)	\$ (41,031)			
169	2023-24									
170	State - STTF	\$ (1,234,716)	\$ (1,234,716)	\$ -	\$ -	\$ (1,234,716)	\$ (1,234,716)			
171	Local - ISD	\$ 1,234,716	\$ 1,234,716	\$ 41,031	\$ 41,031	\$ 1,275,747	\$ 1,275,747			
172	Local - Cnty	\$ -	\$ -	\$ (41,031)	\$ (41,031)	\$ (41,031)	\$ (41,031)			

REVENUE ESTIMATING CONFERENCE

Tax: Unclaimed Property

Issue: Florida Workers' Compensation JUA

Bill Number(s): CS/SB 264

Entire Bill

Partial Bill:

Sponsor(s): Senator Gruters

Month/Year Impact Begins: The bill takes effect July 1, 2019. The impact would begin in Fiscal Year 2019-20.

Date of Analysis: March 15, 2019

Section 1: Narrative

a. Current Law:

The Florida Workers' Compensation Joint Underwriting Association (FWCJUA) is a nonprofit entity authorized by section 627.311, Florida Statutes, to provide workers' compensation and employer's liability insurance to applicants who are required by law to maintain insurance but are unable to procure such insurance through the voluntary market. The FWCJUA is required to report unclaimed dividend or premium refunds to the Department of Financial Services (DFS) pursuant to the provisions of Chapter 717, Florida Statutes. The funds are deposited in the Unclaimed Property Trust Fund and are available to the rightful owners indefinitely. Any funds not used by DFS to pay claims or administer the unclaimed property program are transferred to the State School Trust Fund.

b. Proposed Change:

The bill requires the FWCJUA to retain unclaimed dividends or premium refunds for future use, rather than report and remit them to the State of Florida.

Section 2: Description of Data and Sources

- Department of Financial Services Legislative Bill Analysis (1/28/2019)
- Florida Population Growth Rates, February 2019 Demographic Estimating Conference
- Unclaimed Property Receipts and Refunds Assumptions, February 2019 Revenue Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)

Division of Unclaimed Property staff provided a five-year history of the number and value of accounts reported by the FWCJUA, as well as the number and value of claims associated with the reported accounts. The data are shown in the following table:

Florida Workers' Compensation Joint Underwriting Association Unclaimed Property Accounts

Report Year (Jan-Dec)	State Fiscal Year Received	Total Accounts	Total Value	Claimed Accounts	Value of Claimed Accounts
2013	2013-14	0	\$0.00	0	\$0.00
2014	2014-15	17	\$31,654.16	3	\$16,407.37
2015	2015-16	99	\$228,649.46	29	\$94,442.44
2016	2016-17	43	\$170,218.34	16	\$96,516.79
2017*	2017-18	415	\$565,353.39	0 *	\$0.00 *

* The accounts for Report Year 2017 (Fiscal Year 2017-18) were uploaded into the database on January 23, 2019, for claim.

Using this historical data and different sets of assumptions, an estimated impact is calculated as follows:

High: For the receipts forecast, the total value of the FY 2017-18 accounts is increased by Florida population growth to estimate the amount of potential receipts for FY 2018-19. Beginning in FY 2019-20, the receipts growth rates adopted at the February 12, 2019, Revenue Estimating Conference on Unclaimed Property/State School Trust Fund are used to estimate annual increases to receipts. For refunds, the ratios adopted at the February REC are assumed. There is not expected to be any impact on refunds in FY 2019-20.

Middle: For the receipts forecast, a three-year average of the total value of accounts (Fiscal Years 2015-16, 2016-17, and 2017-18) is increased by Florida population growth to estimate the amount of potential receipts for FY 2018-19. Beginning in FY 2019-20, the receipts growth rates adopted at the February 12, 2019, Revenue Estimating Conference on Unclaimed Property/State School Trust Fund are used to estimate annual increases to the receipts. For refunds, the ratios adopted at the February REC are assumed. There is not expected to be any impact on refunds in FY 2019-20.

REVENUE ESTIMATING CONFERENCE

Tax: Unclaimed Property

Issue: Florida Workers' Compensation JUA

Bill Number(s): CS/SB 264

Low: For the receipts forecast, half of the middle estimate is assumed. For refunds, the ratios adopted at the February REC are assumed. There is not expected to be any impact on refunds in FY 2019-20.

Section 4: Proposed Fiscal Impact

Impact on State Unclaimed Property Receipts

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	-\$0.6	-\$0.6	-\$0.3	-\$0.3	-\$0.2	-\$0.2
2020-21	-\$0.6	-\$0.6	-\$0.3	-\$0.3	-\$0.2	-\$0.2
2021-22	-\$0.6	-\$0.6	-\$0.3	-\$0.3	-\$0.2	-\$0.2
2022-23	-\$0.6	-\$0.6	-\$0.3	-\$0.3	-\$0.2	-\$0.2
2023-24	-\$0.6	-\$0.6	-\$0.3	-\$0.3	-\$0.2	-\$0.2

Impact on State Unclaimed Property Refunds

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	\$0.0	-\$0.4	-\$0.0	-\$0.2	\$0.0	-\$0.1
2020-21	-\$0.4	-\$0.4	-\$0.2	-\$0.2	-\$0.1	-\$0.1
2021-22	-\$0.4	-\$0.4	-\$0.2	-\$0.2	-\$0.1	-\$0.1
2022-23	-\$0.4	-\$0.4	-\$0.2	-\$0.2	-\$0.1	-\$0.1
2023-24	-\$0.4	-\$0.4	-\$0.2	-\$0.2	-\$0.1	-\$0.1

Net Impact on Transfers to State School Trust Fund

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	-\$0.6	-\$0.2	-\$0.3	-\$0.1	-\$0.2	-\$0.1
2020-21	-\$0.2	-\$0.2	-\$0.1	-\$0.1	-\$0.1	-\$0.1
2021-22	-\$0.2	-\$0.2	-\$0.1	-\$0.1	-\$0.1	-\$0.1
2022-23	-\$0.2	-\$0.2	-\$0.1	-\$0.1	-\$0.1	-\$0.1
2023-24	-\$0.2	-\$0.2	-\$0.1	-\$0.1	-\$0.1	-\$0.1

List of affected Trust Funds:

Unclaimed Property Trust Fund/State School Trust Fund

Section 5: Consensus Estimate (Adopted: 03/15/2019): The Conference adopted the middle estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	0.0	0.0	(0.3)	(0.1)	0.0	0.0	(0.3)	(0.1)
2020-21	0.0	0.0	(0.1)	(0.1)	0.0	0.0	(0.1)	(0.1)
2021-22	0.0	0.0	(0.1)	(0.1)	0.0	0.0	(0.1)	(0.1)
2022-23	0.0	0.0	(0.1)	(0.1)	0.0	0.0	(0.1)	(0.1)
2023-24	0.0	0.0	(0.1)	(0.1)	0.0	0.0	(0.1)	(0.1)

Report Year (Jan - Dec)	State Fiscal Year Received	Total Accounts Received	Total Value Received	Claimed Accounts	Value of Claimed Accounts
2013	2013-14	0	\$0.00	0	\$0.00
2014	2014-15	17	\$31,654.16	3	\$16,407.37
2015	2015-16	99	\$228,649.46	29	\$94,442.44
2016	2016-17	43	\$170,218.34	16	\$96,516.79
2017*	2017-18	415	\$565,353.39	0 *	\$0.00 *

* The accounts for Report Year 2017 (Fiscal Year 2017-18) were uploaded into the database on January 23, 2019, for claim.

RECEIPTS						RECEIPTS
Report Year	State Fiscal Year	HIGH	MIDDLE	LOW	GROWTH RATE	
2018	2018-19	\$574,569	\$326,646	\$163,323	1.63%	
2019	2019-20	\$583,004	\$331,441	\$165,721	1.47%	
2020	2020-21	\$591,317	\$336,167	\$168,084	1.43%	
2021	2021-22	\$599,507	\$340,824	\$170,412	1.39%	
2022	2022-23	\$607,576	\$345,411	\$172,705	1.35%	
2023	2023-24	\$615,400	\$349,859	\$174,929	1.29%	

REFUNDS					
	State Fiscal Year	HIGH	MIDDLE	LOW	REFUNDS RATIO
	2018-19	---	---	---	
	2019-20	---	---	---	
	2020-21	\$416,848	\$236,981	\$118,490	71.5%
	2021-22	\$416,884	\$237,001	\$118,501	71.0%
	2022-23	\$419,765	\$238,639	\$119,320	70.5%
	2023-24	\$422,479	\$240,182	\$120,091	70.0%

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: First Responder Exemption/State of Injury

Bill Number(s): HB 6035 - Section 2

Entire Bill

Partial Bill: HB 6035 - Section 2

Sponsor(s): Rep. Hattersley

Month/Year Impact Begins: January 1, 2020

Date of Analysis: March 15, 2019

Section 1: Narrative

a. Current Law:

Section 196.102, Florida Statutes, grants an exemption for certain totally and permanently disabled first responders and their surviving spouses. "First responder" has the same meaning as in s. 196.081, F.S. Subsection 2 states "(2) Any real estate that is owned and used as a homestead by a person who has a total and permanent disability as a result of an injury or injuries sustained in the line of duty while serving as a first responder in this state or during an operation in another state or country authorized by this state or a political subdivision of this state is exempt from taxation if the first responder is a permanent resident of this state on January 1 of the year for which the exemption is being claimed."

In s. 196.081, F.S., "first responder" is defined as "a law enforcement officer or correctional officer as defined in s. 943.10, a firefighter as defined in s. 633.102, or an emergency medical technician or paramedic as defined in s. 401.23 who is a full-time paid employee, part-time paid employee, or unpaid volunteer."

S. 943.10, F.S., defines "law enforcement officer" as "any person who is elected, appointed, or employed full time by any municipality or the state or any political subdivision thereof; who is vested with authority to bear arms and make arrests; and whose primary responsibility is the prevention and detection of crime or the enforcement of the penal, criminal, traffic, or highway laws of the state. This definition includes all certified supervisory and command personnel whose duties include, in whole or in part, the supervision, training, guidance, and management responsibilities of full-time law enforcement officers, part-time law enforcement officers, or auxiliary law enforcement officers but does not include support personnel employed by the employing agency."

It defines "correctional officer" as "any person who is appointed or employed full time by the state or any political subdivision thereof, or by any private entity which has contracted with the state or county, and whose primary responsibility is the supervision, protection, care, custody, and control, or investigation, of inmates within a correctional institution; however, the term 'correctional officer' does not include any secretarial, clerical, or professionally trained personnel."

S. 633.102, F.S., defines "firefighter" as "an individual who holds a current and valid Firefighter Certificate of Compliance or Special Certificate of Compliance issued by the division under s. 633.408."

S. 401.23, F.S., defines "emergency medical technician" as "a person who is certified by the [Department of Health] to perform basic life support pursuant to this part" and "paramedic" as "a person who is certified by the [Department of Health] to perform basic and advanced life support pursuant to this part."

b. Proposed Change:

This bill removes the language regarding Florida residency within subsection 2 ("... while serving as a first responder in this state or during an operation in another state or country authorized by this state or a political subdivision of this state is exempt"). It does not alter the definition of "first responder" in either this statute or in s. 196.081, F.S.

Section 2: Description of Data and Sources

Property Tax Data Book (Final), 2012-2018

Bureau of Labor Statistics Occupational Employment Statistics (OES) Survey, May 2017

Bureau of Justice Statistics 2008 Census of State and Local Law Enforcement Agencies

Demographic Estimating Conference, February 2019

Ad Valorem Assessments Revenue Estimating Conference, March 2019

Section 3: Methodology (Include Assumptions and Attach Details)

The bill removes the Florida government-specific employment requirement to this exemption but it does not revise the definition of "first responder," so some first responders from other states are assumed to be ineligible. Florida's firefighter certifications, for example, require Florida-specific training and testing. When applying for a Florida certification, a firefighter from another state can request that their training count towards the requirements, but certification includes written and practical exams. A totally and permanently disabled former firefighter is assumed to be unable to pass the practical exam. Firefighters who were injured outside of Florida, therefore, are not included in the analysis. Corrections officers are also

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: First Responder Exemption/State of Injury

Bill Number(s): HB 6035 - Section 2

excluded, as the statutory definition requires the person to be employed by the state or a political subdivision, i.e., employed in Florida.

Paramedics and EMTs, on the other hand, are included as their certifications are based on a national standard. Law enforcement officers include “any person who is elected, appointed, or employed full time by any municipality” working in law enforcement, so municipal police officers from other states are included in the analysis.

Using employment data from the 2017 BLS Occupation Employment Statistics Survey, two groups (Florida and Not Florida) of employment numbers were totaled by job type. Non-Floridian law enforcement officers were reduced from any law enforcement to police using ratios obtained from the 2008 Bureau of Justice Statistics Census of State and Local Law Enforcement Agencies.

The estimate is based on the number of homesteads currently receiving this exemption. In 2018, there were 454. This includes some surviving spouses of first responders who died in the line of duty (granted under s. 196.081, F.S.), so 5% of the current exemption value was removed to estimate only exemptions under s. 196.102, F.S. That exemption value was grown throughout the forecast period using the homestead assessed value growth rate from the most recent Ad Valorem Assessments REC. The first year of taxable value impact is based on a similar exemption whose residency requirement was removed in 2013 (s. 196.082, F.S.). The subsequent years of taxable value impact are based on the estimated number of eligible migrants moving to Florida multiplied by the average exemption value.

Each individual year’s taxable value impact is the difference between the new exemption value and the exemption value under current law, which is the 2018 exemption value grown by the homestead assessed value growth rate from the most recent Ad Valorem Assessments REC. Individual year taxable value impacts must be stacked. The prior year’s impact is grown by the AV growth rate, reduced by 5% to account for decay (remarriage, death, or homestead abandonment), and added to the next year’s new exemptions (migration). The non-school taxable value impact is multiplied by 120.5% to estimate the school taxable value impact.

The fiscal impact is calculated using the 2018 effective statewide millage rates for school and non-school purposes. The middle taxable value impact estimate is unadjusted. The low is reduced by 20% and the high is increased by 20%.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020-21	\$ (3.0 M)	\$ (3.0 M)	\$ (2.5 M)	\$ (2.5 M)	\$ (2.0 M)	\$ (2.0 M)
2021-22	\$ (3.1 M)	\$ (3.1 M)	\$ (2.6 M)	\$ (2.6 M)	\$ (2.1 M)	\$ (2.1 M)
2022-23	\$ (3.2 M)	\$ (3.2 M)	\$ (2.6 M)	\$ (2.6 M)	\$ (2.1 M)	\$ (2.1 M)
2023-24	\$ (3.2 M)	\$ (3.2 M)	\$ (2.7 M)	\$ (2.7 M)	\$ (2.2 M)	\$ (2.2 M)

List of affected Trust Funds: Ad Valorem

Section 5: Consensus Estimate (Adopted: 03/15/2019): The Conference adopted the middle estimate.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	0.0	(1.0)	0.0	(1.4)	0.0	(2.5)
2020-21	(1.1)	(1.1)	(1.5)	(1.5)	(2.5)	(2.5)
2021-22	(1.1)	(1.1)	(1.5)	(1.5)	(2.6)	(2.6)
2022-23	(1.1)	(1.1)	(1.5)	(1.5)	(2.6)	(2.6)
2023-24	(1.1)	(1.1)	(1.6)	(1.6)	(2.7)	(2.7)

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: First Responder Exemption/State of Injury

Bill Number(s): HB 6035 - Section 2

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	0.0	0.0	0.0	0.0	0.0	(2.5)	0.0	(2.5)
2020-21	0.0	0.0	0.0	0.0	(2.5)	(2.5)	(2.5)	(2.5)
2021-22	0.0	0.0	0.0	0.0	(2.6)	(2.6)	(2.6)	(2.6)
2022-23	0.0	0.0	0.0	0.0	(2.6)	(2.6)	(2.6)	(2.6)
2023-24	0.0	0.0	0.0	0.0	(2.7)	(2.7)	(2.7)	(2.7)

	A	B	C	D	E	F	G	H	
1	Impact Calculations								
2									
3	BLS Estimates for Relevant Careers								
4									
5		Total Employed							
6				AREA					
7			JOB TITLE	FL	USA	Not FL			
8		EMTs/PARAMEDICS							
9			Emergency Medical Technicians and Paramedics	11,210	249,760	238,550			
10		Firefighters							
11			Fire Inspectors and Investigators	800	11,490	10,690			
12			Firefighters	24,430	320,830	296,400			
13			First-Line Supervisors of Fire Fighting and Prevention Workers	3,140	58,750	55,610			
14			Forest Fire Inspectors and Prevention Specialists		1,480	1,480			
15		LEOs							
16			Detectives and Criminal Investigators	6,240	103,120	96,880			
17			First-Line Supervisors of Police and Detectives	4,800	103,190	98,390			
18			Police and Sheriff's Patrol Officers	38,770	658,530	619,760			
19		CORRECTIONS							
20			Correctional Officers and Jailers	33,730	425,250	391,520			
21			First-Line Supervisors of Correctional Officers	2,360	41,750	39,390			
22			TOTAL EMPLOYED IN ALL TITLES	125,480	1,974,150	1,848,670			
23		Source: 2017 BLS Occupational Employment Statistics (OES) Survey, May 2017							
24									

	A	B	C	D	E	F	G	H
25	Law Enforcement: Municipal vs. Other Employers							
26								
27	Reduction for Police & Sheriffs' Offices from All Law Enforcement							
28			State and local law enforcement full-time Sworn Employees, by type of agency, 2008					
29			Type of agency	Sworn Officers				
30			Local police	461,063				
31			Sheriff's office	182,979				
32			Primary state	60,772				
33			Special jurisdiction	56,968				
34			Constable/marshal	3,464				
35			All agencies	765,246				
36								
37			Local Police & Sheriff's office	644,042				
38			Percent of Total	84%				
39			Note: Excludes agencies employing less than one full-time officer or the equivalent in part-time officers.					
40								
41	Reduction for Police only							
42			Full Time Sworn Personnel			% of Total		
43			Sheriffs' Officers	Local Police	Both	Sheriffs' Officers	Local Police	
44			FLORIDA	18,167	22,506	40,673	44.7%	55.3%
45			U.S.A.	182,979	461,063	644,042	28.4%	71.6%
46			Not FL	164,812	438,557	603,369	27.3%	72.7%
47			Source: Bureau of Justice Statistics 2008 Census of State and Local Law Enforcement Agencies					
48								
49								

	A	B	C	D	E	F	G	H
50		Calculation for Non-Floridian Employees Eligible						
51			Reduction for Police & Sheriffs' Offices	84%				
52			Reduction for Police Only	72.7%				
53								
54				AREA				
55				Not FL				
56			All Law Enforcement	815,030				
57			Police & Sheriffs' Offices	685,941				
58			Police Only	498,574				
59								
60								
61	Estimated Out-of-State Employees in Eligible Careers							
62				AREA				
63			Job Group	FL	Not FL	Total		
64			Emergency Medical Technicians and Paramedics	11,210	238,550	249,760		
65			Law Enforcement (Not FL: Municipal)	22,506	498,574	521,080		
66			Other Groups (Firefighters, Corrections - FL Only)	91,764		91764		
67			Total	125,480	737,124	862,604		
68								
69			Current Exemptions (95%)	431				
70			Current Exemptions as Percent of Current Employed	0.34%				
71								
72	Current Exemption							
73								
74	A small percentage of the exemptions recoded with this code are from s. 196.081, F.S.							
75				Total	95%			
76			Exemption Value	82,903,030	78,757,879			
77			Exemption Count	454	431			
78								

	A	B	C	D	E	F	G	H
79	Assessed Value and Exemption Value Growth							
80								
81		Roll Year	Homestead AV Total	Annual Growth	First Responders Exemption	Average Exemption Value Est.		
82		2018	816,413,017,373		78,757,879	182,606		
83		2019	876,422,276,365	7.35%	84,546,863	196,028		
84		2020	942,229,861,380	7.51%	90,895,201	210,747		
85		2021	1,008,389,659,849	7.02%	97,277,516	225,545		
86		2022	1,084,812,433,307	7.58%	104,649,882	242,638		
87		2023	1,163,898,764,461	7.29%	112,279,196	260,327		
88								
89	Related Exemption: Residency Requirement Removal							
90								
91	S. 196.082, F.S., Discount based on disability percentage -- Residency Requirement was removed for the 2013 roll							
92								
93		Total Data Book Value			Annual % Change		School as a % of	
94		Roll Year	School	Non-School	School	Non-School	Non-School	
95		2012F*	45,577,066	36,064,989			126.4%	
96		2013F	254,361,617	211,078,919	458.1%	485.3%	120.5%	
97								
98				Employed in Florida	Percent of Total			
99			Total	125,480				
100			Excluded Jobs (Corrections, Firefighters)	64,460	51.37%			
101								
102			Reduced Expansion Percent		249.29%			
103								

	A	B	C	D	E	F	G	H
104	Migration Estimate							
105								
106				Total Employment				
107			USA	429,220,050				
108			FLORIDA	25,199,540				
109			Not Florida Total	404,020,510				
110			Not Florida, Eligible	737,124				
111								
112			Percent of Not-FL Eligible	0.182%				
113			Current Exemptions as Percent of Employed	0.34%				
114								
115		Calendar Year	Net Migration to Florida	Eligible & Migrating	Roll Year			
116		2018	334,200	2	2019			
117		2019	322,800	2	2020			
118		2020	317,000	2	2021			
119		2021	310,000	2	2022			
120		2022	303,500	2	2023			
121		2023	295,100	2	2024			
122		2024	282,700	2	2025			
123	Migration Estimates: February 2019 Demographic Conference							
124								
125	Expanded Exemption Single Year Impact: Residency Requirement Removal for Current Residents & Migration							
126								
127		Roll Year	Exemption Under Current Law	Non-School Growth	Expanded Exemption Value	Migrating & Eligible	Average Exmpt Value	TV Impact
128		2018	78,757,879					
129		2019	84,546,863					
130		2020	90,895,201	249.3%	226,591,470			-135,696,269
131		2021	97,277,516			2	225,545	-448,368
132		2022	104,649,882			2	242,638	-471,697
133		2023	112,279,196			2	260,327	-495,474
134								

	A	B	C	D	E	F	G	H
135	Stacked TV Impact							
136								
137		Annual Decay	5%					
138		Non-School to School	120.5%					
139								
140		TV Impact						
141		Roll Year	Non-School	School				
142		2019	0	0				
143		2020	-135,696,269	-163,521,410				
144		2021	-138,411,496	-166,793,406				
145		2022	-141,927,914	-171,030,882				
146		2023	-145,156,645	-174,921,679				
147								
148	High, Middle, & Low							
149								
150		Range	Adjustment					
151		High	20%					
152		Middle	0%					
153		Low	-20%					
154								
155	Fiscal Impact							
156								
157		Statewide Effective Millage Rates						
158		School	6.4596					
159		Non-School	10.8122					
160		Total	17.2718					
161								
162			HIGH		MIDDLE		LOW	
163		Roll Year	Non-School	School	Non-School	School	Non-School	School
164		2019	0	0	0	0	0	0
165		2020	-1,760,610	-1,267,539	-1,467,175	-1,056,283	-1,173,740	-845,026
166		2021	-1,795,839	-1,292,902	-1,496,533	-1,077,419	-1,197,226	-861,935
167		2022	-1,841,464	-1,325,749	-1,534,553	-1,104,791	-1,227,642	-883,833
168		2023	-1,883,355	-1,355,909	-1,569,463	-1,129,924	-1,255,570	-903,939

	A	B	C	D	E	F	G
1	Impact Summary						
2							
3	School Impact						
4	Year	High		Middle		Low	
5		Cash	Recurring	Cash	Recurring	Cash	Recurring
6	2019-20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	2020-21	\$ (1.3 M)	\$ (1.3 M)	\$ (1.1 M)	\$ (1.1 M)	\$ (0.8 M)	\$ (0.8 M)
8	2021-22	\$ (1.3 M)	\$ (1.3 M)	\$ (1.1 M)	\$ (1.1 M)	\$ (0.9 M)	\$ (0.9 M)
9	2022-23	\$ (1.3 M)	\$ (1.3 M)	\$ (1.1 M)	\$ (1.1 M)	\$ (0.9 M)	\$ (0.9 M)
10	2023-24	\$ (1.4 M)	\$ (1.4 M)	\$ (1.1 M)	\$ (1.1 M)	\$ (0.9 M)	\$ (0.9 M)
11							
12	Non-School Impact						
13	Year	High		Middle		Low	
14		Cash	Recurring	Cash	Recurring	Cash	Recurring
15	2019-20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	2020-21	\$ (1.8 M)	\$ (1.8 M)	\$ (1.5 M)	\$ (1.5 M)	\$ (1.2 M)	\$ (1.2 M)
17	2021-22	\$ (1.8 M)	\$ (1.8 M)	\$ (1.5 M)	\$ (1.5 M)	\$ (1.2 M)	\$ (1.2 M)
18	2022-23	\$ (1.8 M)	\$ (1.8 M)	\$ (1.5 M)	\$ (1.5 M)	\$ (1.2 M)	\$ (1.2 M)
19	2023-24	\$ (1.9 M)	\$ (1.9 M)	\$ (1.6 M)	\$ (1.6 M)	\$ (1.3 M)	\$ (1.3 M)
20							
21	Total Impact						
22	Year	High		Middle		Low	
23		Cash	Recurring	Cash	Recurring	Cash	Recurring
24	2019-20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	2020-21	\$ (3.0 M)	\$ (3.0 M)	\$ (2.5 M)	\$ (2.5 M)	\$ (2.0 M)	\$ (2.0 M)
26	2021-22	\$ (3.1 M)	\$ (3.1 M)	\$ (2.6 M)	\$ (2.6 M)	\$ (2.1 M)	\$ (2.1 M)
27	2022-23	\$ (3.2 M)	\$ (3.2 M)	\$ (2.6 M)	\$ (2.6 M)	\$ (2.1 M)	\$ (2.1 M)
28	2023-24	\$ (3.2 M)	\$ (3.2 M)	\$ (2.7 M)	\$ (2.7 M)	\$ (2.2 M)	\$ (2.2 M)

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Veteran Death from Service-Related Causes/Surviving Spouse

Bill Number(s): HB 6035 - Section 1

Entire Bill

Partial Bill: HB 6035 - Section 1

Sponsor(s): Rep. Hattersley

Month/Year Impact Begins: January 1, 2020

Date of Analysis: March 15, 2019

Section 1: Narrative

a. Current Law:

Section 196.081, Florida Statutes, grants an exemption for certain permanently and totally disabled veterans and for surviving spouses of veterans. It begins "(1) Any real estate that is owned and used as a homestead by a veteran who was honorably discharged with a service-connected total and permanent disability and for whom a letter from the United States Government or United States Department of Veterans Affairs or its predecessor has been issued certifying that the veteran is totally and permanently disabled is exempt from taxation, if the veteran is a permanent resident of this state on January 1 of the tax year for which exemption is being claimed or was a permanent resident of this state on January 1 of the year the veteran died."

Subsection 4 states "(4) Any real estate that is owned and used as a homestead by the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces and for whom a letter from the United States Government or United States Department of Veterans Affairs or its predecessor has been issued certifying that the veteran who died from service-connected causes while on active duty is exempt from taxation if the veteran was a permanent resident of this state on January 1 of the year in which the veteran died."

b. Proposed Change:

This bill would remove the residency requirements from subsections 1 and 4. Subsection 1 is amended to read "(1) Any real estate that is owned and used as a homestead by a veteran who was honorably discharged with a service-connected total and permanent disability and for whom a letter from the United States Government or United States Department of Veterans Affairs or its predecessor has been issued certifying that the veteran is totally and permanently disabled is exempt from taxation, if the veteran is a permanent resident of this state on January 1 of the tax year for which exemption is being claimed ~~or was a permanent resident of this state on January 1 of the year the veteran died.~~"

Subsection 4 would have the same language removed from the end of the paragraph.

Section 2: Description of Data and Sources

American War and Military Operations Casualties: Lists and Statistics, Congressional Research Service, RL32492, 9/14/2018
Active Duty Military Deaths by Year and Manner, 1980-2010, Defense Casualty Analysis System, USDOD
Recent Trends in Active-Duty Military Deaths, Congressional Research Service, 6/1/2018
2017 Demographics: Profile of the Military Community, USDOD
"‘What? Me Marry?’ Widows Say No," Enid Nemy, New York Times, 6/18/1992
Projected Population Size and Births, Deaths, and Migration: Main Projections Series for the United States, 2017-2060. U.S. Census Bureau, Population Division: Washington, DC.
2018 Florida Population Estimates, BEBR
Demographic Estimating Conference, February 2019
Ad Valorem Assessments Revenue Estimating Conference, March 2019
Real Property Assessment Rolls (Final), 2016-2018
Property Tax Data Book (Final), 2012-2018

Section 3: Methodology (Include Assumptions and Attach Details)

It is assumed that the removal of the residency requirement from s. 196.081(1), F.S., would have no impact.

The removal of the residency requirement to subsection 4, exempting surviving spouses of veterans who died from service-related causes while on active duty of the United States Armed Forces, makes up the entirety of this analysis. The exemption code on the assessment rolls for s. 196.081, F.S., includes totally and permanently disabled veterans, their surviving spouses, and surviving spouses of veterans who died on active duty due to service-related causes ("active duty widowed"). The exemption total was reduced to only active duty widowed using the 2015-2018 assessment rolls. Parcels that were unsold in the prior year and granted either this exemption or a widow or widower \$500 exemption for the first time in the subsequent year were flagged. Constrained to only those counties that record multiple exemptions when the owner is eligible for a total exemption, the exemption values and counts were aggregated and the percentage of exemption value among parcels with both

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Veteran Death from Service-Related Causes/Surviving Spouse

Bill Number(s): HB 6035 - Section 1

new exemptions (disabled/surviving spouses & \$500 widowed) from parcels with a new exemption under 196.081 was calculated. An estimated 1.73% of s. 196.081, F.S., exemptions are granted to active duty widowed homeowners.

The first effective year’s taxable value impact estimate uses the growth rate from the year the s. 196.082, F.S., tax discount for disabled veterans expanded from native-Floridians to all residents. From 2012-2013, the non-school value of that exemption grew 485%. Subsequent new exemption single-year taxable value impacts are calculated by multiplying the average exemption value by the estimated number of active duty widow(er)s moving to Florida.

To calculate the national active duty widowed population, the number of active duty service-related deaths since the beginning of World War II was reduced to the assumed proportion of those who were married and whose surviving spouses did not remarry and are still living. The number of active duty deaths is taken from three reports compiled by the Department of Defense and the Congressional Research Service. Of all active duty deaths, it is assumed that 52.6% were married and, for surviving spouses from earlier conflicts (World War II, Korean War, Vietnam Conflict) that 54% of the surviving spouses remarried. More recent eras were assigned lower remarriage rates. Of the remaining population, a final reduction to account for the death of the surviving spouses was added.

In order to remove the portion of that group who already live in Florida, those already receiving the exemption are removed. The net migration to Florida estimates from the most recent Demographic Estimating Conference were reduced by the percent of the non-Floridian US population in the surviving spouses group to project future active duty widowed migration to Florida. Throughout the forecast period, 63 to 74 active duty widowed people are assumed to move to Florida every year. Though some of these migrants will not establish homesteads, some current Floridians are assumed to receive the exemption after the first year even though they were already eligible.

The individual year taxable value impact is the difference between the new exemption value and the current exemptions grown by the homestead assessed value growth from the most recent Ad Valorem Assessments REC. The single-year impacts were stacked as the exemption is available to the homestead as long as the active duty widowed homeowner lives there. The prior year’s impact is grown by the AV growth rate, reduced by 5% to account for decay (remarriage, death, or homestead abandonment), and added to the next year’s new exemptions (migration). All of these calculations are based on the non-school exemption value. In order to estimate the school impact, the non-school impact was multiplied by 120.5% (the same proportion of school to non-school exemption under s. 196.082, F.S.). The 2018 effective statewide millage rates were used to calculate the fiscal impact.

The middle taxable value impact estimate is unadjusted. The low estimate was reduced by 20% and the high was increased by 20%.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020-21	\$ (12.3 M)	\$ (12.3 M)	\$ (11.4 M)	\$ (11.4 M)	\$ (9.1 M)	\$ (9.1 M)
2021-22	\$ (12.7 M)	\$ (12.7 M)	\$ (11.7 M)	\$ (11.7 M)	\$ (9.4 M)	\$ (9.4 M)
2022-23	\$ (13.1 M)	\$ (13.1 M)	\$ (12.1 M)	\$ (12.1 M)	\$ (9.7 M)	\$ (9.7 M)
2023-24	\$ (13.5 M)	\$ (13.5 M)	\$ (12.5 M)	\$ (12.5 M)	\$ (10.0 M)	\$ (10.0 M)

List of affected Trust Funds: Ad Valorem

Section 5: Consensus Estimate (Adopted: 03/15/2019): The Conference adopted the middle estimate.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	0.0	(4.6)	0.0	(6.4)	0.0	(11.1)
2020-21	(4.8)	(4.8)	(6.6)	(6.6)	(11.4)	(11.4)
2021-22	(4.9)	(4.9)	(6.8)	(6.8)	(11.7)	(11.7)
2022-23	(5.1)	(5.1)	(7.0)	(7.0)	(12.1)	(12.1)
2023-24	(5.2)	(5.2)	(7.3)	(7.3)	(12.5)	(12.5)

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Veteran Death from Service-Related Causes/Surviving Spouse

Bill Number(s): HB 6035 - Section 1

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	0.0	0.0	0.0	0.0	0.0	(11.1)	0.0	(11.1)
2020-21	0.0	0.0	0.0	0.0	(11.4)	(11.4)	(11.4)	(11.4)
2021-22	0.0	0.0	0.0	0.0	(11.7)	(11.7)	(11.7)	(11.7)
2022-23	0.0	0.0	0.0	0.0	(12.1)	(12.1)	(12.1)	(12.1)
2023-24	0.0	0.0	0.0	0.0	(12.5)	(12.5)	(12.5)	(12.5)

	A	B	C	D	E	F	G	H
1	Population Estimates							
2								
3	Active Duty Deaths							
4								
5		Casualties: Deaths						
6		Period	Battle Deaths	Other Deaths	Total Deaths			
7		World War II 1941 - 1946	291,557	113,842	405,399			
8		Korean War 1950 - 1953	33,739	2,835	36,574			
9		Vietnam Conflict 1964 - 1973	47,434	10,786	58,220			
10		1980-2005*	2,044	25,173	27,217			
11		2006-2018**	4,187	5,326	9,513			
12		* Other deaths excludes suicide, homicide, and 25% of accidental deaths						
13		** Other deaths excludes all suicides and homicides, as well as half of accidental deaths from Non-Overseas Contingency Operations						
14								
15	Surviving Spouse Reductions							
16			52.6%					
17		Period	Total Deaths	Percent of Dead that were Married*	Percent of Widows who remarried if widowed under 45**	Estimated Unremarried Widows	Reduction for Deaths of Widows	Estimated Surviving Unremarried Widows
18		World War II 1941 - 1946	405,399	213,240	54.0%	98,090	50.0%	49,045
19		Korean War 1950 - 1953	36,574	19,238	54.0%	8,849	50.0%	4,425
20		Vietnam Conflict 1964 - 1973	58,220	30,624	54.0%	14,087	10.0%	12,678
21		1980-2005*	27,217	14,316	27.0%	10,451	0.0%	10,451
22		2006-2018**	9,513	5,004	13.5%	4,328	0.0%	4,328
23		Total		282,421		135,805		80,927
24		* The 2017 overall marriage rate among active duty military members was 52.6%.						
25		** A 1985 Census Bureau report estimated 54% of women who were widowed under the age of 45 remarried. https://www.nytimes.com/1992/06/18/garden/what-me-marry-widows-say-no.html						
26								

	A	B	C	D	E	F	G	H
27	Florida Resident Reduction Rates							
28								
29		Nationwide Unmarried Active Duty Widowed	80,927		2018 US Population Estimate	327,892,000		
30		Florida Recipients	1,694		Florida Population (including inmates)	20,840,568		
31		Non-Florida Unremarried Active Duty Widowed	79,232		Non-Florida Population	307,051,432		
32								
33		Percent of Non-Floridians Unremarried Active Duty Widowed	0.0258%					
34		Annual Reduction for Deaths & Remarriages	5%					
35								
36		Calendar Year	Net Migration to Florida	Eligible Widowed Migrating to FL	Roll Year	Years since 2018 (Annual Reduction Calculation)		
37		2018	334,200	86	2019	0		
38		2019	322,800	79	2020	1		
39		2020	317,000	74	2021	2		
40		2021	310,000	68	2022	3		
41		2022	303,500	63	2023	4		
42		2023	295,100	57	2024	5		
43		2024	282,700	51	2025	6		
44								
45	US Population: Projected Population Size and Births, Deaths, and Migration: Main Projections Series for the United States, 2017-2060. U.S. Census Bureau, Population Division: Washington, DC.							
46	Florida Population: BEBR 2018 Population Estimates							
47	Migration Estimates: February 2019 Demographic Conference							

	A	B	C	D	E	F	G	H
1	Impact Calculations							
2								
3	Reduction from all 196.081 Exemptions to Active Duty Widowed							
11								
12	Percent of non-sale parcels that gained EXMPT_05 and a widow exemption among all non-sale parcels that gained EXMPT_05 for counties that recorded multiple exemptions							
13			ALL EXMPT_05		EXMPT_05 & WIDOW EX		PERCENT	
14		YEAR	EXMPT_05	PARCELS	EXMPT_05	PARCELS	Value	Parcels
15		2016	109,036,203	1,004	3,733,933	58	3.42%	5.78%
16		2017	529,225,516	4,425	7,570,863	86	1.43%	1.94%
17		2018	269,386,400	1,880	4,654,068	55	1.73%	2.93%
18		Average					2.19%	4.35%
19								
20	Reduction from Data Book (Total & Permanently Disabled Veterans, their Surviving Spouses, and Active Duty Widowed)							
21								
22			Value	Count	Average Exemption			
23		Data Book Total	7,974,713,160	57,918	137,690			
24		Reduction (2018 %)	1.73%	2.93%				
25		Estimated Active-Duty Widowed	137,775,542	1,694	81,312			
26								

	A	B	C	D	E	F	G	H
27	Assessed Value and Exemption Value Growth							
28								
29		Roll Year	Homestead AV Total	Annual Growth	Active-Duty Widowed Exemption	Average Exemption Value Est.		
30		2018	816,413,017,373		137,775,542	81,312		
31		2019	876,422,276,365	7.35%	147,902,534	87,289		
32		2020	942,229,861,380	7.51%	159,008,035	93,843		
33		2021	1,008,389,659,849	7.02%	170,172,975	100,432		
34		2022	1,084,812,433,307	7.58%	183,069,865	108,043		
35		2023	1,163,898,764,461	7.29%	196,416,250	115,920		
36								
37	Related Exemption: Residency Requirement Removal							
38								
39	S. 196.082, F.S., Discount based on disability percentage -- Residency Requirement was removed for the 2013 roll							
40								
41		Total Data Book Value		Annual % Change		School as a % of		
42		Roll Year	School	Non-School	School	Non-School	Non-School	
43		2012F*	45,577,066	36,064,989			126.4%	
44		2013F	254,361,617	211,078,919	458.1%	485.3%	120.5%	
45								
46	Expanded Exemption Single Year Impact: Residency Requirement Removal for Current Residents & Migration							
47								
48		Roll Year	Exemption Under Current Law	Non-School Growth	Expanded Exemption Value	Migrating & Eligible	Average Exmpt Value	TV Impact
49		2018	137,775,542					
50		2019	147,902,534					
51		2020	159,008,035	485%	771,624,281			-612,616,245
52		2021	170,172,975			74	100,432	-7,393,764
53		2022	183,069,865			68	108,043	-7,346,335
54		2023	196,416,250			63	115,920	-7,262,720
55								

	A	B	C	D	E	F	G	H
56	Stacked TV Impact							
57								
58		Annual Decay	5%					
59		Non-School to School	120.5%					
60								
61		TV Impact						
62		Roll Year	Non-School	School				
63		2019	0	0				
64		2020	-612,616,245	-738,236,009				
65		2021	-630,244,001	-759,478,417				
66		2022	-651,454,191	-785,037,853				
67		2023	-671,262,661	-808,908,141				
68								
69	High, Middle, & Low							
70								
71		Range	Adjustment					
72		High	20%					
73		Middle	0%					
74		Low	-20%					
75								
76	Fiscal Impact							
77								
78		Statewide Effective Millage Rates	Rate					
79		School	6.4596					
80		Non-School	10.8122					
81		Total	17.2718					
82								
83			HIGH	MIDDLE	LOW			
84		Roll Year	Non-School	School	Non-School	School	Non-School	School
85		2019	0	0	0	0	0	0
86		2020	-7,948,475	-5,722,451	-6,623,729	-4,768,709	-5,298,983	-3,814,967
87		2021	-8,177,189	-5,887,112	-6,814,324	-4,905,927	-5,451,459	-3,924,741
88		2022	-8,452,384	-6,085,237	-7,043,653	-5,071,031	-5,634,922	-4,056,824
89		2023	-8,709,391	-6,270,268	-7,257,826	-5,225,223	-5,806,261	-4,180,178

	A	B	C	D	E	F	G
1	Impact Summary						
2							
3	School Impact						
4	Year	High		Middle		Low	
5		Cash	Recurring	Cash	Recurring	Cash	Recurring
6	2019-20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	2020-21	\$ (5.7 M)	\$ (5.7 M)	\$ (4.8 M)	\$ (4.8 M)	\$ (3.8 M)	\$ (3.8 M)
8	2021-22	\$ (5.9 M)	\$ (5.9 M)	\$ (4.9 M)	\$ (4.9 M)	\$ (3.9 M)	\$ (3.9 M)
9	2022-23	\$ (6.1 M)	\$ (6.1 M)	\$ (5.1 M)	\$ (5.1 M)	\$ (4.1 M)	\$ (4.1 M)
10	2023-24	\$ (6.3 M)	\$ (6.3 M)	\$ (5.2 M)	\$ (5.2 M)	\$ (4.2 M)	\$ (4.2 M)
11							
12	Non-School Impact						
13	Year	High		Middle		Low	
14		Cash	Recurring	Cash	Recurring	Cash	Recurring
15	2019-20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	2020-21	\$ (6.6 M)	\$ (6.6 M)	\$ (6.6 M)	\$ (6.6 M)	\$ (5.3 M)	\$ (5.3 M)
17	2021-22	\$ (6.8 M)	\$ (6.8 M)	\$ (6.8 M)	\$ (6.8 M)	\$ (5.5 M)	\$ (5.5 M)
18	2022-23	\$ (7.0 M)	\$ (7.0 M)	\$ (7.0 M)	\$ (7.0 M)	\$ (5.6 M)	\$ (5.6 M)
19	2023-24	\$ (7.3 M)	\$ (7.3 M)	\$ (7.3 M)	\$ (7.3 M)	\$ (5.8 M)	\$ (5.8 M)
20							
21	Total Impact						
22	Year	High		Middle		Low	
23		Cash	Recurring	Cash	Recurring	Cash	Recurring
24	2019-20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	2020-21	\$ (12.3 M)	\$ (12.3 M)	\$ (11.4 M)	\$ (11.4 M)	\$ (9.1 M)	\$ (9.1 M)
26	2021-22	\$ (12.7 M)	\$ (12.7 M)	\$ (11.7 M)	\$ (11.7 M)	\$ (9.4 M)	\$ (9.4 M)
27	2022-23	\$ (13.1 M)	\$ (13.1 M)	\$ (12.1 M)	\$ (12.1 M)	\$ (9.7 M)	\$ (9.7 M)
28	2023-24	\$ (13.5 M)	\$ (13.5 M)	\$ (12.5 M)	\$ (12.5 M)	\$ (10.0 M)	\$ (10.0 M)

REVENUE ESTIMATING CONFERENCE

Tax: Local Discretionary Sales Surtax/Ad Valorem Tax

Issue: Infrastructure Surtax/Uses

Bill Number(s): HB793

Entire Bill

Partial Bill: Section 1: Ad Valorem Tax Levy Reduction

Sponsor(s): Rep. Stone

Month/Year Impact Begins: July 1, 2019

Date of Analysis: March 15, 2019

Section 1: Narrative

a. Current Law:

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX –

(h) Notwithstanding any other provision of this section, a county shall not levy local option sales surtaxes authorized in this subsection and subsections (3), (4), and (5) in excess of a combined rate of 1 percent.

b. Proposed Change:

(h) Notwithstanding any other provision of this section, a county may ~~shall~~ not levy local option sales surtaxes authorized in this subsection and subsections ~~(3),~~ (4), and (5) in excess of a combined rate of 1 percent.

(i)1. A county or a municipality within a county receiving proceeds under this subsection may use such proceeds for operating purposes. Such county or municipality shall reduce its ad valorem tax levy in the next and subsequent budgets by the estimated amount of revenue provided by the surtax.

2. A county or a municipality that has met the criteria of subparagraph 1, may make adjustments to its budget and ad valorem tax levy to compensate for legislative actions causing a reduction in the state sales tax base.

3. Use of surtax proceeds authorized under this subsection does not relieve a local government from complying with chapter 200 and any related provision of law that establishes millage caps or limits undesignated budget reserves and procedures for establishing rollback rates for ad valorem taxes and budget adoption.

Section 2: Description of Data and Sources

Local Options Sales Taxes, Realized and Unrealized Revenues by County: LF 2005-2019 (EDR)

Local Options Sales Taxes, County Tax Rates: CY 2005-2019 (EDR)

Local Options Sales Taxes, History of Local Discretionary Sales Surtax Levies 2019 (EDR)

Section 3: Methodology (Include Assumptions and Attach Details)

Assumption: It is assumed that section 212.055, Florida Statutes, is amended so that all counties may impose a Local Government Infrastructure Surtax at a maximum rate of 1% without regard to the imposition of any other surtax authorized under section 212.055, F.S.

This impact looks at how much the local governments would have to reduce their ad valorem levy by if they choose to use the Local Government Infrastructure Surtax (LGIS) for operating expenses. The highest possible potential ad valorem levy reduction would be the result of every county implementing the maximum 1% surtax rate allowed under the proposed bill language and using those levies for operating expenses. The attached tables present the current LGIS levies, the unused LGIS capacity, and the total amounts for the maximum 1% LGIS levy.

The effective data of the bill is July 1, 2019. There would be a potential 4-month positive impact due to the time difference between when any new surtaxes would go into effect and when the subsequent budget begins.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	0/**	0/**	0/**	0/**	0/**	0/**
2020-21	0/**	0/**	0/**	0/**	0/**	0/**
2021-22	0/**	0/**	0/**	0/**	0/**	0/**
2022-23	0/**	0/**	0/**	0/**	0/**	0/**
2023-24	0/**	0/**	0/**	0/**	0/**	0/**

List of affected Trust Funds:

REVENUE ESTIMATING CONFERENCE

Tax: Local Discretionary Sales Surtax/Ad Valorem Tax

Issue: Infrastructure Surtax/Uses

Bill Number(s): HB793

Local Trust Funds

Ad Valorem Trust Fund

Section 5: Consensus Estimate (Adopted: 03/15/2019): The Conference adopted a 0/Positive Indeterminate impact for all years. It is assumed that Section 212.055, Florida Statutes, is amended so that all counties may impose a Local Government Infrastructure Surtax at a maximum rate of 1% without regard to the imposition of any other surtax authorized under section 212.055, F.S.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**
2020-21	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**
2021-22	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**
2022-23	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**
2023-24	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**

	A	B	C	D	F	G
1						
2	Effects of Local Gov't Infrastructure Uses					
3						
4	County		Current Local Gov't Infrastructure Surtax	Current Levy	Unused Capacity	Estimated Countywide Distribution @ 1% Tax Rate
5	Alachua		0.5	\$ 23,410,832	\$ 23,410,832	\$ 46,821,663
6	Baker		0	0	\$ 2,526,128	\$ 2,526,128
7	Bay		0.5	21636957.53	\$ 21,636,958	\$ 43,273,915
8	Bradford		0	0	\$ 3,532,386	\$ 3,532,386
9	Brevard		0.5	49852599.91	\$ 49,852,600	\$ 99,705,200
10	Broward		0	0	\$ 371,868,444	\$ 371,868,444
11	Calhoun		0	0	\$ 994,095	\$ 994,095
12	Charlotte		1	33262919.19	\$ -	\$ 33,262,919
13	Citrus		0	0	\$ 14,963,058	\$ 14,963,058
14	Clay		1	26928666.07	\$ -	\$ 26,928,666
15	Collier		1	81566234.85	\$ -	\$ 81,566,235
16	Columbia		0	0	\$ 11,084,251	\$ 11,084,251
17	DeSoto		0	0	\$ 2,877,484	\$ 2,877,484
18	Dixie		0	0	\$ 1,103,137	\$ 1,103,137
19	Duval		0.5	106399129.3	\$ 106,399,129	\$ 212,798,259
20	Escambia		1	62979921.31	\$ -	\$ 62,979,921
21	Flagler		0	0	\$ 13,685,389	\$ 13,685,389
22	Franklin		0	0	\$ 2,659,425	\$ 2,659,425
23	Gadsden		0	0	\$ 3,727,160	\$ 3,727,160
24	Gilchrist		0	0	\$ 1,088,392	\$ 1,088,392
25	Glades		1	746212.4058	\$ -	\$ 746,212
26	Gulf		0	0	\$ 2,393,704	\$ 2,393,704
27	Hamilton		0	0	\$ 1,346,408	\$ 1,346,408
28	Hardee		0	0	\$ 2,268,218	\$ 2,268,218
29	Hendry		0	0	\$ 4,267,136	\$ 4,267,136
30	Hernando		0	0	\$ 24,439,796	\$ 24,439,796
31	Highlands		1	13305895.97	\$ -	\$ 13,305,896
32	Hillsborough		0.5	151035372	\$ 151,035,372	\$ 302,070,744
33	Holmes		0	0	\$ 1,142,142	\$ 1,142,142
34	Indian River		1	29274511.48	\$ -	\$ 29,274,511
35	Jackson		0	0	\$ 5,420,108	\$ 5,420,108
36	Jefferson		0	0	\$ 1,421,643	\$ 1,421,643
37	Lafayette		0	0	\$ 447,420	\$ 447,420
38	Lake		1	54509751.3	\$ -	\$ 54,509,751
39	Lee		0	0	\$ 147,946,414	\$ 147,946,414
40	Leon		1	49485706.63	\$ -	\$ 49,485,707

	A	B	C	D	F	G
41	Levy		0	0	\$ 4,449,596	\$ 4,449,596
42	Liberty		0	0	\$ 356,054	\$ 356,054
43	Madison		0	0	\$ 1,305,985	\$ 1,305,985
44	Manatee		0.5	33956146.83	\$ 33,956,147	\$ 67,912,294
45	Marion		1	52513527.66	\$ -	\$ 52,513,528
46	Martin		0	0	\$ 33,964,217	\$ 33,964,217
47	Miami-Dade		0	0	\$ 625,652,192	\$ 625,652,192
48	Monroe		1	39502373.49	\$ -	\$ 39,502,373
49	Nassau		0	0	\$ 14,461,002	\$ 14,461,002
50	Okaloosa		0.5	21122866.18	\$ 21,122,866	\$ 42,245,732
51	Okeechobee		0	0	\$ 6,770,331	\$ 6,770,331
52	Orange		0	0	\$ 634,533,524	\$ 634,533,524
53	Osceola		1	67902663.61	\$ -	\$ 67,902,664
54	Palm Beach		1	304418194.3	\$ -	\$ 304,418,194
55	Pasco		1	71135555.38	\$ -	\$ 71,135,555
56	Pinellas		1	190179495.1	\$ -	\$ 190,179,495
57	Polk		0	0	\$ 102,218,178	\$ 102,218,178
58	Putnam		1	7876000.735	\$ -	\$ 7,876,001
59	St. Johns		0	0	\$ 44,770,055	\$ 44,770,055
60	St. Lucie		0.5	21688409.61	\$ 21,688,410	\$ 43,376,819
61	Santa Rosa		0.5	9725010.853	\$ 9,725,011	\$ 19,450,022
62	Sarasota		1	92597018.78	\$ -	\$ 92,597,019
63	Seminole		1	86087709.04	\$ -	\$ 86,087,709
64	Sumter		0	0	\$ 16,918,656	\$ 16,918,656
65	Suwannee		0	0	\$ 5,028,126	\$ 5,028,126
66	Taylor		0	0	\$ 2,722,431	\$ 2,722,431
67	Union		0	0	\$ 830,433	\$ 830,433
68	Volusia		0	0	\$ 98,424,424	\$ 98,424,424
69	Wakulla		1	2755691.4	\$ -	\$ 2,755,691
70	Walton		0	0	\$ 29,899,465	\$ 29,899,465
71	Washington		0	0	\$ 2,141,340	\$ 2,141,340
72	Totals			\$ 1,705,855,373	\$ 2,684,475,669	\$ 4,390,331,042
73	# Eligible to Levy:		67			
74						
75	# Levying:		28			

REVENUE ESTIMATING CONFERENCE

Tax: Local Discretionary Sales Surtax
Issue: Small County Surtax/Combined Rate Cap
Bill Number(s): HB793

- Entire Bill**
 Partial Bill: Section 1: Remove Certain Surtax Cap Limits

Sponsor(s): Rep. Stone
Month/Year Impact Begins: July 1, 2019
Date of Analysis: March 15, 2019

Section 1: Narrative

a. Current Law:

- (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX –
 (h) Notwithstanding any other provision of this section, a county shall not levy local option sales surtaxes authorized in this subsection and subsections (3), (4), and (5) in excess of a combined rate of 1 percent.
 (3) SMALL COUNTY SURTAX –
 (f) Notwithstanding any other provision of this section, a county shall not levy local option sales surtaxes authorized in this subsection and subsections (2), (4), and (5) in excess of a combined rate of 1 percent.

b. Proposed Change:

- (h) Notwithstanding any other provision of this section, a county may ~~shall~~ not levy local option sales surtaxes authorized in this subsection and subsections ~~(3), (4),~~ and (5) in excess of a combined rate of 1 percent.
(i)1. A county or a municipality within a county receiving proceeds under this subsection may use such proceeds for operating purposes. Such county or municipality shall reduce its ad valorem tax levy in the next and subsequent budgets by the estimated amount of revenue provided by the surtax.
2. A county or a municipality that has met the criteria of subparagraph 1, may make adjustments to its budget and ad valorem tax levy to compensate for legislative actions causing a reduction in the state sales tax base.
3. Use of surtax proceeds authorized under this subsection does not relieve a local government from complying with chapter 200 and any related provision of law that establishes millage caps or limits undesignated budget reserves and procedures for establishing rollback rates for ad valorem taxes and budget adoption.
 (f) Notwithstanding any other provision of this section, a county shall not levy local option sales surtaxes authorized in this subsection and subsections ~~(2), (4),~~ and (5) in excess of a combined rate of 1 percent.

Section 2: Description of Data and Source

Local Options Sales Taxes, Realized and Unrealized Revenues by County: LF 2005-2019 (EDR)
 Local Options Sales Taxes, County Tax Rates: CY 2005-2019 (EDR)
 Local Options Sales Taxes, History of Local Discretionary Sales Surtax Levies 2019 (EDR)

Section 3: Methodology (Include Assumptions and Attach Details)

Assumptions: It is assumed that section 212.055, Florida Statutes, is amended so that all counties may impose a Local Government Infrastructure Surtax at a maximum rate of 1% and those counties eligible to levy the Small County Surtax may levy the Small County Surtax at a maximum rate of 1% without regard to the imposition of any other surtax authorized under section 212.055, F.S. This assumption would allow eligible small counties to have a maximum combined rate of 2% for these two surtaxes.

To calculate the impact of the proposed bill, the difference between the current surtax rates and the maximum of 1% was calculated for each affected surtax. This potential increase was then multiplied by the Estimated Countywide Distribution @1% Tax Rate value, and these amounts were aggregated to the state-level to determine the potential impact. It was assumed that every eligible county would implement the maximum 1% rate for each of the surtaxes they are allowed to levy.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	0/**	0/**	0/**	0/**	0/**	0/**
2020-21	0/**	0/**	0/**	0/**	0/**	0/**
2021-22	0/**	0/**	0/**	0/**	0/**	0/**
2022-23	0/**	0/**	0/**	0/**	0/**	0/**
2023-24	0/**	0/**	0/**	0/**	0/**	0/**

REVENUE ESTIMATING CONFERENCE

Tax: Local Discretionary Sales Surtax

Issue: Small County Surtax/Combined Rate Cap

Bill Number(s): HB793

List of affected Trust Funds: Local Trust Funds

Section 5: Consensus Estimate (Adopted: 03/15/2019): The Conference adopted a 0/positive indeterminate impact for all fiscal years. It is assumed that section 212.055, Florida Statutes, is amended so that all counties may impose a Local Government Infrastructure Surtax at a maximum rate of 1% and those counties eligible to levy the Small County Surtax may levy the Small County Surtax at a maximum rate of 1% without regard to the imposition of any other surtax authorized under section 212.055, F.S.

This assumption would allow eligible small counties to have a maximum combined rate of 2% for these two surtaxes.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2019-20	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**
2020-21	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**
2021-22	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**
2022-23	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**
2023-24	0.0	0.0	0.0	0.0	0/**	0/**	0/**	0/**

	A	B	C	D	E	F	G	H	I	J
1										
2	Effects of Changes to Surtax Cap Limitations									
3										
4	County		Estimated Countywide Distribution @ 1% Tax Rate	Current Local Gov't Infrastructure Surtax	Max Local Infrastructure Surtax Increase	Potential Impact Local Gov't Infrastructure Surtax Max Increase	Current Small County Surtax (1)	Max Small County Increase	Potential Impact Small County Surtax Max Increase	Combined Impact of Surtax Cap Increases
5	Alachua		\$ 46,821,663	0.5	0.5	\$ 23,410,832			\$ -	\$ 23,410,832
6	Baker		\$ 2,526,128	0	1	\$ 2,526,128	1	0	\$ -	\$ 2,526,128
7	Bay		\$ 43,273,915	0.5	0.5	\$ 21,636,958			\$ -	\$ 21,636,958
8	Bradford		\$ 3,532,386	0	1	\$ 3,532,386	1	0	\$ -	\$ 3,532,386
9	Brevard		\$ 99,705,200	0.5	0.5	\$ 49,852,600			\$ -	\$ 49,852,600
10	Broward		\$ 371,868,444	0	1	\$ 371,868,444			\$ -	\$ 371,868,444
11	Calhoun		\$ 994,095	0	1	\$ 994,095	1	0	\$ -	\$ 994,095
12	Charlotte		\$ 33,262,919	1	0	\$ -			\$ -	\$ -
13	Citrus		\$ 14,963,058	0	1	\$ 14,963,058			\$ -	\$ 14,963,058
14	Clay		\$ 26,928,666	1	0	\$ -			\$ -	\$ -
15	Collier		\$ 81,566,235	1	0	\$ -			\$ -	\$ -
16	Columbia		\$ 11,084,251	0	1	\$ 11,084,251	1	0	\$ -	\$ 11,084,251
17	DeSoto		\$ 2,877,484	0	1	\$ 2,877,484	1	0	\$ -	\$ 2,877,484
18	Dixie		\$ 1,103,137	0	1	\$ 1,103,137	1	0	\$ -	\$ 1,103,137
19	Duval		\$ 212,798,259	0.5	0.5	\$ 106,399,129			\$ -	\$ 106,399,129
20	Escambia		\$ 62,979,921	1	0	\$ -			\$ -	\$ -
21	Flagler		\$ 13,685,389	0	1	\$ 13,685,389	0.5	0.5	\$ 6,842,694	\$ 20,528,083
22	Franklin		\$ 2,659,425	0	1	\$ 2,659,425	1	0	\$ -	\$ 2,659,425
23	Gadsden		\$ 3,727,160	0	1	\$ 3,727,160	1	0	\$ -	\$ 3,727,160
24	Gilchrist		\$ 1,088,392	0	1	\$ 1,088,392	1	0	\$ -	\$ 1,088,392
25	Glades		\$ 746,212	1	0	\$ -		1	\$ 746,212	\$ 746,212
26	Gulf		\$ 2,393,704	0	1	\$ 2,393,704	1	0	\$ -	\$ 2,393,704
27	Hamilton		\$ 1,346,408	0	1	\$ 1,346,408	1	0	\$ -	\$ 1,346,408
28	Hardee		\$ 2,268,218	0	1	\$ 2,268,218	1	0	\$ -	\$ 2,268,218
29	Hendry		\$ 4,267,136	0	1	\$ 4,267,136	1	0	\$ -	\$ 4,267,136
30	Hernando		\$ 24,439,796	0	1	\$ 24,439,796			\$ -	\$ 24,439,796
31	Highlands		\$ 13,305,896	1	0	\$ -			\$ -	\$ -
32	Hillsborough		\$ 302,070,744	0.5	0.5	\$ 151,035,372			\$ -	\$ 151,035,372
33	Holmes		\$ 1,142,142	0	1	\$ 1,142,142	1	0	\$ -	\$ 1,142,142

	A	B	C	D	E	F	G	H	I	J
4	County		Estimated Countywide Distribution @ 1% Tax Rate	Current Local Gov't Infrastructure Surtax	Max Local Infrasctructure Surtax Increase	Potential Impact Local Gov't Infrastruture Surtax Max Increase	Current Small County Surtax (1)	Max Small County Increase	Potential Impact Small County Surtax Max Increase	Combined Impact of Surtax Cap Increases
34	Indian River		\$ 29,274,511	1	0	\$ -			\$ -	\$ -
35	Jackson		\$ 5,420,108	0	1	\$ 5,420,108	1	0	\$ -	\$ 5,420,108
36	Jefferson		\$ 1,421,643	0	1	\$ 1,421,643	1	0	\$ -	\$ 1,421,643
37	Lafayette		\$ 447,420	0	1	\$ 447,420	1	0	\$ -	\$ 447,420
38	Lake		\$ 54,509,751	1	0	\$ -			\$ -	\$ -
39	Lee		\$ 147,946,414	0	1	\$ 147,946,414			\$ -	\$ 147,946,414
40	Leon		\$ 49,485,707	1	0	\$ -			\$ -	\$ -
41	Levy		\$ 4,449,596	0	1	\$ 4,449,596	1	0	\$ -	\$ 4,449,596
42	Liberty		\$ 356,054	0	1	\$ 356,054	1	0	\$ -	\$ 356,054
43	Madison		\$ 1,305,985	0	1	\$ 1,305,985	1	0	\$ -	\$ 1,305,985
44	Manatee		\$ 67,912,294	0.5	0.5	\$ 33,956,147			\$ -	\$ 33,956,147
45	Marion		\$ 52,513,528	1	0	\$ -			\$ -	\$ -
46	Martin		\$ 33,964,217	0	1	\$ 33,964,217			\$ -	\$ 33,964,217
47	Miami-Dade		\$ 625,652,192	0	1	\$ 625,652,192			\$ -	\$ 625,652,192
48	Monroe		\$ 39,502,373	1	0	\$ -			\$ -	\$ -
49	Nassau		\$ 14,461,002	0	1	\$ 14,461,002	1	0	\$ -	\$ 14,461,002
50	Okaloosa		\$ 42,245,732	0.5	0.5	\$ 21,122,866			\$ -	\$ 21,122,866
51	Okeechobee		\$ 6,770,331	0	1	\$ 6,770,331	1	0	\$ -	\$ 6,770,331
52	Orange		\$ 634,533,524	0	1	\$ 634,533,524			\$ -	\$ 634,533,524
53	Osceola		\$ 67,902,664	1	0	\$ -			\$ -	\$ -
54	Palm Beach		\$ 304,418,194	1	0	\$ -			\$ -	\$ -
55	Pasco		\$ 71,135,555	1	0	\$ -			\$ -	\$ -
56	Pinellas		\$ 190,179,495	1	0	\$ -			\$ -	\$ -
57	Polk		\$ 102,218,178	0	1	\$ 102,218,178			\$ -	\$ 102,218,178

	A	B	C	D	E	F	G	H	I	J	
4	County		Estimated Countywide Distribution @ 1% Tax Rate	Current Local Gov't Infrastructure Surtax	Max Local Infrasctructure Surtax Increase	Potential Impact Local Gov't Infrastruture Surtax Max Increase	Current Small County Surtax (1)	Max Small County Increase	Potential Impact Small County Surtax Max Increase	Combined Impact of Surtax Cap Increases	
58	Putnam		\$ 7,876,001	1	0	\$ -			\$ -	\$ -	
59	St. Johns		\$ 44,770,055	0	1	\$ 44,770,055			\$ -	\$ 44,770,055	
60	St. Lucie		\$ 43,376,819	0.5	0.5	\$ 21,688,410			\$ -	\$ 21,688,410	
61	Santa Rosa		\$ 19,450,022	0.5	0.5	\$ 9,725,011			\$ -	\$ 9,725,011	
62	Sarasota		\$ 92,597,019	1	0	\$ -			\$ -	\$ -	
63	Seminole		\$ 86,087,709	1	0	\$ -			\$ -	\$ -	
64	Sumter		\$ 16,918,656	0	1	\$ 16,918,656	1	0	\$ -	\$ 16,918,656	
65	Suwannee		\$ 5,028,126	0	1	\$ 5,028,126	1	0	\$ -	\$ 5,028,126	
66	Taylor		\$ 2,722,431	0	1	\$ 2,722,431	1	0	\$ -	\$ 2,722,431	
67	Union		\$ 830,433	0	1	\$ 830,433	1	0	\$ -	\$ 830,433	
68	Volusia		\$ 98,424,424	0	1	\$ 98,424,424			\$ -	\$ 98,424,424	
69	Wakulla		\$ 2,755,691	1	0	\$ -		1	\$ 2,755,691	\$ 2,755,691	
70	Walton		\$ 29,899,465	0	1	\$ 29,899,465	1	0	\$ -	\$ 29,899,465	
71	Washington		\$ 2,141,340	0	1	\$ 2,141,340	1	0	\$ -	\$ 2,141,340	
72	Totals		\$ 4,390,331,042			\$ 2,684,475,669			\$ 10,344,598	\$ 2,694,820,268	
73	# Eligible to Levy:		67				31				
74											
75	# Levying:		28				28				
76											
77	Notes:										
78	(1) Boxed areas indicate those counties eligible to impose particular surtaxes authorized for county governments										