

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Aviation Fuel Tax

**Issue:** Repeal Tax

**Bill Number(s):** SB 1192 – Proposed Language

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** Gruters

**Month/Year Impact Begins:** 07/01/2020

**Date of Analysis:** 01/31/2020

**Section 1: Narrative**

- a. **Current Law:** Part III of Chapter 206, F.S. imposes an excise tax of 4.27 cents per gallons upon every gallon of aviation fuel sold in this state or brought into the state for use.
- b. **Proposed Change:** Part III of Chapter 206, F.S. is repealed, ending the assessment of the 4.27 cent per gallon aviation fuel tax upon the effective date of this bill. Sections 206.42, 206.9915, 206.9925, 207.003, 212.02, 212.08, 332.007, and 332.009, F.S. are revised to conform existing language to the repeal of Part III of Chapter 206, F.S.

**Section 2: Description of Data and Sources**

01/10/20 Transportation Revenue Estimating Conference  
 Phone and e-mail contact with staff from Florida DOR  
 DOR Agency Bill Analysis for SB 1192, prepared 01/08/2020

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

The repeal of the aviation fuel tax will result in revenue loss to the State Transportation Trust Fund, DOR Administrative Trust Funds via the administrative charge, and the General Revenue Fund via the 8% GR service charge. The current forecast of these amounts was retrieved directly from the latest Transportation REC. The recurring reduction reflects the tax’s elimination. For the FY 2020-21 cash impact, the forecast is adjusted to reflect the two month lag for collections. A portion of refunds has a four month lag. Thus, FY 2020-21 refunds will exceed total collections. The overage is shown as a negative adjustment to the State Transportation Trust Fund.

**Section 4: Proposed Fiscal Impact**

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2020-21			(1.1)	(1.3)		
2021-22			(1.3)	(1.3)		
2022-23			(1.3)	(1.3)		
2023-24			(1.3)	(1.3)		
2024-25			(1.2)	(1.2)		

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2020-21			(16.3)	(15.5)		
2021-22			(15.3)	(15.3)		
2022-23			(14.9)	(14.9)		
2023-24			(14.6)	(14.6)		
2024-25			(14.3)	(14.3)		

**List of affected Trust Funds:**

General Revenue Fund  
 State Transportation Trust Fund  
 DOR Administrative Trust Fund

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Aviation Fuel Tax

**Issue:** Repeal Tax

**Bill Number(s):** SB 1192 – Proposed Language

**Section 5: Consensus Estimate (Adopted: 02/03/2020): The Conference adopted the proposed estimate.**

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2020-21	(1.1)	(1.3)	(16.3)	(15.5)	0.0	0.0	(17.4)	(16.8)
2021-22	(1.3)	(1.3)	(15.3)	(15.3)	0.0	0.0	(16.6)	(16.6)
2022-23	(1.3)	(1.3)	(14.9)	(14.9)	0.0	0.0	(16.2)	(16.2)
2023-24	(1.3)	(1.3)	(14.6)	(14.6)	0.0	0.0	(15.9)	(15.9)
2024-25	(1.2)	(1.2)	(14.3)	(14.3)	0.0	0.0	(15.5)	(15.5)

	A	B	C	D	E	F	G
1	<b>SB 1192 Proposed Language Aviation Fuel Tax Repeal</b>						
2							
3	<b>Current Forecast - Aviation Fuel Tax (millions)</b>						
4		Gross Collections	Refunds	DOR Admin Charge	GR Service Charge	Net to STTF	
5	SFY 2021	\$ 54.8	\$ 38.0	\$ 0.2	\$ 1.3	\$ 15.3	
6	SFY 2022	\$ 55.6	\$ 39.0	\$ 0.2	\$ 1.3	\$ 15.1	
7	SFY 2023	\$ 56.3	\$ 40.1	\$ 0.2	\$ 1.3	\$ 14.7	
8	SFY 2024	\$ 57.1	\$ 41.2	\$ 0.2	\$ 1.3	\$ 14.4	
9	SFY 2025	\$ 57.8	\$ 42.3	\$ 0.2	\$ 1.2	\$ 14.1	
10	SFY 2026	\$ 58.5	\$ 43.5	\$ 0.2	\$ 1.2	\$ 13.6	
11	SFY 2027	\$ 59.3	\$ 44.7	\$ 0.2	\$ 1.2	\$ 13.2	
12	SFY 2028	\$ 60.1	\$ 46.0	\$ 0.2	\$ 1.1	\$ 12.8	
13	SFY 2029	\$ 60.8	\$ 47.3	\$ 0.2	\$ 1.1	\$ 12.2	
14							
15	<b>New Forecast - Aviation Fuel Tax (millions)</b>						
16		Gross Collections	Refunds	DOR Admin Charge	GR Service Charge	Net to STTF	STTF Refund Adjustment
17	SFY 2021 (cash)	\$ 9.1	\$ 12.7	\$ 0.03	\$ 0.2	\$ 2.6	\$ (3.6)
18	SFY 2021 (recurring)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	SFY 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	SFY 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	SFY 2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	SFY 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	SFY 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	SFY 2027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	SFY 2028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	SFY 2029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28	<b>Impact - Aviation Fuel Repeal</b>						
29		Total	GR	Trust	Local		
30	SFY 2021 (cash)	\$ (17.4)	\$ (1.1)	\$ (16.3)	\$ -		
31	SFY 2021 (recurring)	\$ (16.8)	\$ (1.3)	\$ (15.5)	\$ -		
32	SFY 2022	\$ (16.6)	\$ (1.3)	\$ (15.3)	\$ -		
33	SFY 2023	\$ (16.2)	\$ (1.3)	\$ (14.9)	\$ -		
34	SFY 2024	\$ (15.9)	\$ (1.3)	\$ (14.6)	\$ -		
35	SFY 2025	\$ (15.5)	\$ (1.2)	\$ (14.3)	\$ -		
36	SFY 2026	\$ (15.0)	\$ (1.2)	\$ (13.8)	\$ -		
37	SFY 2027	\$ (14.6)	\$ (1.2)	\$ (13.4)	\$ -		
38	SFY 2028	\$ (14.1)	\$ (1.1)	\$ (13.0)	\$ -		
39	SFY 2029	\$ (13.5)	\$ (1.1)	\$ (12.4)	\$ -		

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Communications Services Tax

**Issue:** CST State Rate Cut by 0.05 Percentage Points

**Bill Number(s):** Proposed Language

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** N/A

**Month/Year Impact Begins:** January 1, 2021 (1-month lag to collections)

**Date of Analysis:** February 3, 2020

**Section 1: Narrative**

**a. Current Law:** Section 202.12, F.S. states that the Total Direct-to-Home (DTH) Satellite Communication Services Tax is set to 9.07%. The non-satellite CST is set to 4.92%.

**b. Proposed Change:** Proposed language decreases the rate of Direct-to-Home (DTH) Satellite Communication Services Tax to 8.57%, and non-satellite CST to 4.42%.

**Section 2: Description of Data and Sources**

Revenue Estimating Conference Gross Receipts Tax and Communications Services Tax (December 2019)

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

The implied tax base for the non-satellite Component of State Sales Tax Transfer is calculated based on the 12/2019 CST Revenue Estimating Conference. The new rate is applied to the base and the difference between the collections under the new rate and the collections under the old rate is the recurring impact. The first-year cash values are equal to 5 months of the recurring due to the January 1, 2021 effective date of the bill.

**Section 4: Proposed Fiscal Impact**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2020-21			\$(24.9 M)	\$(59.7 M)		
2021-22			\$(59.4 M)	\$(59.4 M)		
2022-23			\$(59.5 M)	\$(59.5 M)		
2023-24			\$(59.8 M)	\$(59.8 M)		
2024-25			\$(60.4 M)	\$(60.4 M)		

**List of affected Trust Funds:** Sales Tax Group

**Section 5: Consensus Estimate (Adopted: 02/03/2020): The Conference adopted the proposed estimate**

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2020-21	(20.9)	(50.1)	(Insignificant)	(Insignificant)	(0.7)	(1.7)	(3.3)	(7.9)
2021-22	(49.9)	(49.9)	(Insignificant)	(Insignificant)	(1.7)	(1.7)	(7.8)	(7.8)
2022-23	(50.0)	(50.0)	(Insignificant)	(Insignificant)	(1.7)	(1.7)	(7.8)	(7.8)
2023-24	(50.1)	(50.1)	(Insignificant)	(Insignificant)	(1.7)	(1.7)	(8.0)	(8.0)
2024-25	(50.7)	(50.7)	(Insignificant)	(Insignificant)	(1.7)	(1.7)	(8.0)	(8.0)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2020-21	0.0	0.0	(4.0)	(9.6)	(24.9)	(59.7)
2021-22	0.0	0.0	(9.5)	(9.5)	(59.4)	(59.4)
2022-23	0.0	0.0	(9.5)	(9.5)	(59.5)	(59.5)
2023-24	0.0	0.0	(9.7)	(9.7)	(59.8)	(59.8)
2024-25	0.0	0.0	(9.7)	(9.7)	(60.4)	(60.4)

Proposed Language CST State Tax Rate Cut by 0.5%

	A	B	C	D	E
1	Component breakdown		12/2019 Gross Receipts		
2					
3	<b>Current Rate</b>				
5	<b>Direct-to-Home (DTH) Satellite</b>		4.00%	5.07%	9.07%
7	year	Additional State Tax on DTH Satellite	Implied Base for Additional State Tax on DTH Satellite (B9/4%)	DTH component of State Sales Tax Transfer from CST (C9*5.07%)	Total DTH Satellite Equal to tax at 9.07% rate
9	2020-21	\$ 56.49	\$ 1,412.3	\$ 71.6	\$ 128.1
10	2021-22	\$ 56.34	\$ 1,408.5	\$ 71.4	\$ 127.8
11	2022-23	\$ 57.11	\$ 1,427.8	\$ 72.4	\$ 129.5
12	2023-24	\$ 57.85	\$ 1,446.3	\$ 73.3	\$ 131.2
13	2024-25	\$ 58.57	\$ 1,464.3	\$ 74.2	\$ 132.8
14					
15	<b>State Sales Tax Transfer from CST</b>		4.92%		
17	year	State Sales Tax Transfer from CST Total (\$M) Less DTH component	Non-satellite Component of State Sales Tax Transfer from CST - <b>(Tax Base)</b> (B19/4.92%)		
19	2020-21	\$ 517.72	\$ 10,522.8		
20	2021-22	\$ 515.61	\$ 10,479.9		
21	2022-23	\$ 515.41	\$ 10,475.8		
22	2023-24	\$ 517.61	\$ 10,520.5		
23	2024-25	\$ 522.65	\$ 10,623.0		
24					

Proposed Language CST State Tax Rate Cut by 0.5%

	A	B	C	D	E
26	<b>New rate</b>				
27					
28	<b>DTH Satellite</b>		8.57%		
29					
30	year	Implied Base for Additional State Tax on DTH Satellite (B9/4%)	Tax at new rate (B32*C28)	Change from Current Tax (C32-E9)	
31	2020-21	\$ 1,412.3	\$ 121.0	\$ (7.1)	
32	2021-22	\$ 1,408.5	\$ 120.7	\$ (7.0)	
33	2022-23	\$ 1,427.8	\$ 122.4	\$ (7.1)	
34	2023-24	\$ 1,446.3	\$ 123.9	\$ (7.2)	
35	2024-25	\$ 1,464.3	\$ 125.5	\$ (7.3)	
36					
37	<b>State Sales Tax Transfer from CST</b>		4.42%		
38					
39	year	Non-satellite Component of State Sales Tax Transfer from CST Base (B19/4.92%)	Tax at new rate (B42*C38)	Change from Current Tax (C42-B19)	Total Change (D42+D32)
40	2020-21	\$ 10,522.8	\$ 465.1	\$ (52.6)	\$ (59.7)
41	2021-22	\$ 10,479.9	\$ 463.2	\$ (52.4)	\$ (59.4)
42	2022-23	\$ 10,475.8	\$ 463.0	\$ (52.4)	\$ (59.5)
43	2023-24	\$ 10,520.5	\$ 465.0	\$ (52.6)	\$ (59.8)
44	2024-25	\$ 10,623.0	\$ 469.5	\$ (53.1)	\$ (60.4)
45					
46	<b>Impact</b>				
47		Middle			
48		Cash	Recurring		
49	2020-21	\$ (24.9 M)	\$ (59.7 M)		
50	2021-22	\$ (59.4 M)	\$ (59.4 M)		
51	2022-23	\$ (59.5 M)	\$ (59.5 M)		
52	2023-24	\$ (59.8 M)	\$ (59.8 M)		
53	2024-25	\$ (60.4 M)	\$ (60.4 M)		

Proposed Language CST Tax Rate Reduction by 0.5%

	A	B	C	D	E	F	G
2	Gross receipts conference data 12/2019						
4	<b>Impacts to Distributions due to reduction of DTH Tax Rate</b>						
5	Current distribution - Direct to Home Satellite						
6			55.9%	0.7	0.3		
7	year	Total Collections at 9.07%	202.18(2) via 212.20(6) (55.9%)	202.18(2)(c) (30.9%)	202.18(2)(c) (13.2% Fiscally Constrained)		
8	2020-21	\$ 128.09	\$ 71.60	\$ 39.54	\$ 16.95		
9	2021-22	\$ 127.75	\$ 71.41	\$ 39.44	\$ 16.90		
10	2022-23	\$ 129.50	\$ 72.39	\$ 39.98	\$ 17.13		
11	2023-24	\$ 131.17	\$ 73.33	\$ 40.49	\$ 17.35		
12	2024-25	\$ 132.81	\$ 74.24	\$ 41.00	\$ 17.57		
13							
14	New Rate Distribution - Direct to Home Satellite						
15			55.9%	0.7	0.3		
16	year	Total Collections at 8.57%	202.18(2) via 212.20(6) <small>[(B19*C16)]</small>	202.18(2)(c) (39.62%) <small>[(B19-C19)*0.7]</small>	202.18(2)(c) (16.98% Fiscally Constrained) <small>[(B19-C19)*0.3]</small>		
17	2020-21	\$ 121.03	\$ 67.66	\$ 37.36	\$ 16.01	\$ (3.9)	
18	2021-22	\$ 120.71	\$ 67.48	\$ 37.26	\$ 15.97	\$ (3.9)	
19	2022-23	\$ 122.36	\$ 68.40	\$ 37.77	\$ 16.19	\$ (4.0)	
20	2023-24	\$ 123.94	\$ 69.28	\$ 38.26	\$ 16.40	\$ (4.0)	
21	2024-25	\$ 125.49	\$ 70.15	\$ 38.74	\$ 16.60	\$ (4.1)	
22							
23	Net Change in Distributions - Direct to Home Satellite						
24	year	Total collections	202.18(2) via 212.20(6)	202.18(2)(c) Emergency	202.18(2)(c) (Fiscally Constrained)		
25	2020-21	\$ (7.1)	\$ (3.9)	\$ (2.2)	\$ (0.9)		
26	2020-21 Cash	\$ (2.9)	\$ (1.6)	\$ (0.9)	\$ (0.4)		
27	2021-22	\$ (7.0)	\$ (3.9)	\$ (2.2)	\$ (0.9)		
28	2022-23	\$ (7.1)	\$ (4.0)	\$ (2.2)	\$ (0.9)		
29	2023-24	\$ (7.2)	\$ (4.0)	\$ (2.2)	\$ (1.0)		
30	2024-25	\$ (7.3)	\$ (4.1)	\$ (2.3)	\$ (1.0)		

Proposed Language CST Tax Rate Reduction by 0.5%

	A	B	C	D	E	F	G
31							
32	<b>Impacts to Sales Tax Distributions due to reduction of CST Tax Rate</b>						
33	Total Distributions through S. 212.20						
34	General Revenue Conference Data 1/2020			8.9744%	0.0966%	2.0810%	1.3653%
35	year	Total State Sales Tax Collections	After 5.2% distributed to General Revenue 212.20(6)(d)1.	Local Gov. half cent 212.20(6)(d)2.	Local Gov. half cent emergency distribution 212.20(6)(d)3.	County Revenue Sharing 212.20(6)(d)3.	Municipal Revenue Sharing 212.20(6)(d)4.
36	2020-21	\$ 30,311.70	\$ 28,735.49	\$ 2,289.0	\$ 25.7	\$ 551.3	\$ 361.7
37	2021-22	\$ 31,236.70	\$ 29,612.39	\$ 2,358.6	\$ 26.5	\$ 568.1	\$ 372.7
38	2022-23	\$ 32,250.60	\$ 30,573.57	\$ 2,434.9	\$ 27.3	\$ 586.6	\$ 384.8
39	2023-24	\$ 33,308.60	\$ 31,576.55	\$ 2,514.6	\$ 28.2	\$ 605.8	\$ 397.5
40	2024-25	\$ 34,429.20	\$ 32,638.88	\$ 2,599.1	\$ 29.2	\$ 626.2	\$ 410.8
41							
42	Current: State Sales Tax Transfers from CST current rate						
43	Gross receipts conference data 12/2019			8.9744%	0.0966%	2.0810%	1.3653%
44	year	CST State Transfer	After 5.2% distributed to General Revenue 212.20(6)(d)1.	Local Gov. half cent 212.20(6)(d)2.	Local Gov. half cent emergency distribution 212.20(6)(d)3.	County Revenue Sharing 212.20(6)(d)3.	Municipal Revenue Sharing 212.20(6)(d)4.
45	2020-21	\$ 589.32	\$ 558.68	\$ 50.1	\$ 0.5	\$ 10.6	\$ 6.9
46	2021-22	\$ 587.02	\$ 556.49	\$ 49.9	\$ 0.5	\$ 10.5	\$ 6.9
47	2022-23	\$ 587.79	\$ 557.22	\$ 50.0	\$ 0.5	\$ 10.5	\$ 6.9
48	2023-24	\$ 588.96	\$ 558.33	\$ 50.1	\$ 0.5	\$ 10.6	\$ 6.9
49	2024-25	\$ 591.86	\$ 561.08	\$ 50.3	\$ 0.5	\$ 10.6	\$ 7.0
50							
51	Current: Sales Tax distributions pursuant to S. 212.20						
52				8.9744%	0.0966%	2.0810%	1.3653%
53	year	Total Tax Collections - Transfers from CST	After 5.2% distributed to General Revenue 212.20(6)(d)1.	Local Gov. half cent 212.20(6)(d)2.	Local Gov. half cent emergency distribution 212.20(6)(d)3.	County Revenue Sharing 212.20(6)(d)3.	Municipal Revenue Sharing 212.20(6)(d)4.
54	2020-21	\$ 29,722.4	\$ 28,176.8	\$ 2,239.0	\$ 25.2	\$ 540.8	\$ 354.8
55	2021-22	\$ 30,649.7	\$ 29,055.9	\$ 2,308.7	\$ 26.0	\$ 557.6	\$ 365.8
56	2022-23	\$ 31,662.8	\$ 30,016.3	\$ 2,384.9	\$ 26.8	\$ 576.0	\$ 377.9
57	2023-24	\$ 32,719.6	\$ 31,018.2	\$ 2,464.5	\$ 27.7	\$ 595.2	\$ 390.5
58	2024-25	\$ 33,837.3	\$ 32,077.8	\$ 2,548.8	\$ 28.7	\$ 615.6	\$ 403.9



Proposed Language CST Tax Rate Reduction by 0.5%

	A	B	C	D	E	F	G
59							
60	Distributions of CST transfer at 4.42% and DTH Satellite at 8.57%						
61				8.9744%	0.0966%	2.0810%	1.3653%
62	year	CST State 4.45% and 55.9% of DTH Satellite at 8.57%	After 5.2% distributed to General Revenue 212.20(6)(d)1.	Local Gov. half cent 212.20(6)(d)2.	Local Gov. half cent emergency distributionn 212.20(6)(d)3.	County Revenue Sharing 212.20(6)(d)3.	Municipal Revenue Sharing 212.20(6)(d)4.
63	2020-21	\$ 532.8	\$ 505.1	\$ 45.3	\$ 0.4	\$ 9.6	\$ 6.3
64	2021-22	\$ 530.7	\$ 503.1	\$ 45.1	\$ 0.4	\$ 9.5	\$ 6.2
65	2022-23	\$ 531.4	\$ 503.8	\$ 45.2	\$ 0.4	\$ 9.5	\$ 6.3
66	2023-24	\$ 534.3	\$ 506.5	\$ 45.4	\$ 0.4	\$ 9.6	\$ 6.3
67	2024-25	\$ 539.7	\$ 511.6	\$ 45.9	\$ 0.4	\$ 9.7	\$ 6.4
68							
69	Current: Sales Tax distributions pursuant to S. 212.20 (No Change)						
70				8.9744%	0.0966%	2.0810%	1.3653%
71	year	Other Collections	After 5.2% distributed to General Revenue 212.20(6)(d)1.	Local Gov. half cent 212.20(6)(d)2.	Local Gov. half cent emergency distribution 212.20(6)(d)3.	County Revenue Sharing 212.20(6)(d)3.	Municipal Revenue Sharing 212.20(6)(d)4.
72	2020-21	\$ 29,722.4	\$ 28,176.8	\$ 2,239.0	\$ 25.2	\$ 540.8	\$ 354.8
73	2021-22	\$ 30,649.7	\$ 29,055.9	\$ 2,308.7	\$ 26.0	\$ 557.6	\$ 365.8
74	2022-23	\$ 31,662.8	\$ 30,016.3	\$ 2,384.9	\$ 26.8	\$ 576.0	\$ 377.9
75	2023-24	\$ 32,719.6	\$ 31,018.2	\$ 2,464.5	\$ 27.7	\$ 595.2	\$ 390.5
76	2024-25	\$ 33,837.3	\$ 32,077.8	\$ 2,548.8	\$ 28.7	\$ 615.6	\$ 403.9
77							
78	Net Change in State Distributions						
79	year	Total State Sales Tax Collections	After 5.2% distributed to General Revenue 212.20(6)(d)1.	Local Gov. half cent 212.20(6)(d)2.	Local Gov. half cent emergency distribution 212.20(6)(d)3.	County Revenue Sharing 212.20(6)(d)3.	Municipal Revenue Sharing 212.20(6)(d)4.
80	2020-21	\$ (56.56)	\$ (53.62)	\$ (4.81)	\$ (0.05)	\$ (1.01)	\$ (0.67)
81	2021-22	\$ (56.33)	\$ (53.40)	\$ (4.79)	\$ (0.05)	\$ (1.01)	\$ (0.66)
82	2022-23	\$ (56.36)	\$ (53.43)	\$ (4.79)	\$ (0.05)	\$ (1.01)	\$ (0.66)
83	2023-24	\$ (54.67)	\$ (51.83)	\$ (4.65)	\$ (0.05)	\$ (0.98)	\$ (0.64)
84	2024-25	\$ (52.18)	\$ (49.46)	\$ (4.43)	\$ (0.04)	\$ (0.94)	\$ (0.61)

Proposed Language CST Tax Rate Reduction by 0.5%

	A	B	C	D	E	F	G
85							
86							
87	<b>Total Impact</b>						
88		High		Middle		Low	
89		Cash	Recurring	Cash	Recurring	Cash	Recurring
90	2020-21			\$ (24.9 M)	\$ (59.7 M)		
91	2021-22			\$ (39.6 M)	\$ (59.4 M)		
92	2022-23			\$ (59.5 M)	\$ (59.5 M)		
93	2023-24			\$ (59.8 M)	\$ (59.8 M)		
94	2024-25			\$ (60.4 M)	\$ (60.4 M)		
95							
96	<b>State Sales Tax Transfer from CST</b>						
97		High		Middle		Low	
98		Cash	Recurring	Cash	Recurring	Cash	Recurring
99	2020-21			\$ (21.9 M)	\$ (52.6 M)		
100	2021-22			\$ (34.9 M)	\$ (52.4 M)		
101	2022-23			\$ (52.4 M)	\$ (52.4 M)		
102	2023-24			\$ (52.6 M)	\$ (52.6 M)		
103	2024-25			\$ (53.1 M)	\$ (53.1 M)		
104							
105	<b>Direct-to-Home Satellite at 8.07%</b>						
106		High		Middle		Low	
107		Cash	Recurring	Cash	Recurring	Cash	Recurring
108	2020-21			\$ (2.9 M)	\$ (7.1 M)		
109	2021-22			\$ (4.7 M)	\$ (7.0 M)		
110	2022-23			\$ (7.1 M)	\$ (7.1 M)		
111	2023-24			\$ (7.2 M)	\$ (7.2 M)		
112	2024-25			\$ (7.3 M)	\$ (7.3 M)		
113							

## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** School Sales Tax Holiday, 3 Days, \$60 Clothing/\$15 Supplies/First \$1,000 Computers

**Bill Number(s):** Proposed Language

**Entire Bill**

**Partial Bill:**

**Sponsor(s):**

**Month/Year Impact Begins:** The sales tax holiday will affect August 2020 activity and, subsequently, September collections.

**Date of Analysis:** February 3, 2020

### Section 1: Narrative

#### a. Current Law:

Under current law in Ch. 212, F.S., clothing, school supplies, and computers and related accessories are subject to the 6% Sales and Use Tax.

#### b. Proposed Change:

Duration: The sales tax holiday is proposed for a 3-day period beginning on Friday, August 7, through Sunday, August 9, 2020.

Clothing: The bill exempts sales of “clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags” from the Sales and Use Tax as long as the sales price of the item does not exceed \$60. Clothing is defined as “any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs,” and including all footwear except for “skis, swim fins, roller blades, and skates.”

School Supplies: During this same period, sales of school supplies having a sales price of \$15 or less per item are exempt from the Sales and Use Tax. School supplies are defined as “pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.”

Computers: Also exempt are “the first \$1,000 of the sale price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use.” Exempted items include “electronic book readers, laptops, desktops, handhelds, tablets, and tower computers” and related accessories including “keyboards, mice, personal digital assistants, monitors (not including devices with a television tuner), other peripheral devices, modems, routers, and nonrecreational software.” The exemption does not apply to “cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.” Related accessories do not include “furniture or systems, devices, software, or peripherals that are designed or intended primarily for recreational use.”

The tax exemptions do not apply to sales within a theme park or entertainment complex, within a public lodging establishment, or within an airport.

The bill allows a dealer to “opt out” of the sales tax holiday if “less than five percent of the dealer’s gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt” under the legislation. If the qualifying dealer chooses not to participate in the tax holiday, the dealer must notify the Department of Revenue in writing and post a copy of that notice in a conspicuous location at the place of business.

### Section 2: Description of Data and Sources

- Clothing and Shoes expenditures forecast, December 2019 National Economic Estimating Conference.
- Consumer Computer expenditures forecast, December 2019 National Economic Estimating Conference.
- U.S. Population (total and 65+), 3rd Quarter estimates, December 2019 National Economic Estimating Conference.
- Florida Population (total and 65+), 3rd Quarter estimates, December 2019 Demographic Estimating Conference.
- Estimates of Florida public school enrollment, January 2020 K-12 Enrollment Estimating Conference.
- Estimates of Florida private school enrollment, Private School Annual Report 2018-2019 (Florida Department of Education). Available at <http://www.fldoe.org/schools/school-choice/private-schools/annual-reports.shtml>. Last accessed 11/20/2019.
- Estimates of Florida public and private college/university fall enrollment, Integrated Postsecondary Education Data System (National Center for Education Statistics). Available at [www.nces.ed.gov/ipeds](http://www.nces.ed.gov/ipeds). Estimates include Florida College System

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Sales and Use Tax

**Issue:** School Sales Tax Holiday, 3 Days, \$60 Clothing/\$15 Supplies/First \$1,000 Computers

**Bill Number(s):** Proposed Language

institutions, State Universities, career centers, and private institutions eligible to participate in the EASE or ABLE tuition assistance programs. Last accessed 1/28/2020.

- Tax collections by kind code, Florida Department of Revenue.
- Department of Revenue. 2019 Back-to-School Sales Tax Holiday Tax Information Publication (TIP). Available at: [https://revenue.floridarevenue.com/LawLibraryDocuments/2019/06/TIP-122444\\_TIP\\_19A01-03\\_FINAL\\_RLL.pdf](https://revenue.floridarevenue.com/LawLibraryDocuments/2019/06/TIP-122444_TIP_19A01-03_FINAL_RLL.pdf) . Last accessed 11/20/2019.

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

Clothing/Shoes/Backpacks: Florida expenditures for clothing and shoes are derived from total national expenditures for clothing and shoes using Florida population (adjusted for ages 65+), and adjusted for an assumed percentage of non-taxed mail order items. The total Florida expenditures are converted to a 10-day amount and assume that 71% of the expenditures would be under the \$60 limit. For backpacks, it is assumed that 20% of students would purchase a backpack, and each backpack is assumed to cost \$25. Both the 71% and 20% assumptions are then decreased by 2.5 percentage points to reflect the dealer opt out provision. Using the base 10-day matrix (which is derived from a matrix developed to estimate the impact for a prior hurricane sales tax holiday) to spread expenditures levels by each day of the forecast period, the level of spending for a 3-day holiday is derived (=62.4% of the 10-day total). The 62.4% factor is applied to the sales tax portion of 10 days of spending to estimate the impact for the 3-day holiday.

School Supplies: For school supplies (excluding staplers), an amount of expenditures is assumed per student, by grade level, for 10 days, which is multiplied by the estimated number of students enrolled in public or private elementary and secondary schools, Florida Colleges, State Universities, public technical colleges/career centers, and private colleges/universities. The estimated total expenditure by students is increased for advantage business spending. It is assumed that 75% of expenditures would be under the \$15 limit. The 75% assumption is then decreased by 2.5 percentage points to reflect the dealer opt out provision.

*Staplers/Staples:* For staplers and staples, it is assumed that 5% of students will purchase an exempt stapler/staples at a price of \$9. The 5% assumption is then decreased by 2.5 percentage points to reflect the dealer opt out provision. The total expenditure by students is increased by a factor of 25% for advantage business spending.

The 62.4% factor is applied to the sales tax portion of 10 days of spending to estimate the impact for the 3-day holiday.

Computers: Florida expenditures are derived from total national expenditures for computers and peripherals using Florida population (adjusted for ages 65+), and adjusted for an assumed percentage of non-taxed online order items. The total Florida expenditures are adjusted for the percentage of expenditures assumed to occur during the third quarter of calendar year 2020 (=23%) and for the percentage of total expenditures assumed to be exempt (=65%). The 65% assumption is then decreased by 2.5 percentage points to reflect the dealer opt out provision. It is assumed that 30% of third quarter purchases would be made during the 3-day holiday period. The 62.4% factor is applied to the sales tax portion of 10 days of spending to estimate the impact for the 3-day holiday.

**Section 4: Proposed Fiscal Impact:** The impact is nonrecurring for FY 2020-21 only.

2020-21	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Clothing/Shoes/Backpacks			(25.4 M)			
School Supplies			(5.6 M)			
Computers			(5.5 M)			
<b>Total</b>			<b>(36.5 M)</b>			

**List of affected Trust Funds:** Sales and Use Tax Grouping

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Sales and Use Tax

**Issue:** School Sales Tax Holiday, 3 Days, \$60 Clothing/\$15 Supplies/First \$1,000 Computers

**Bill Number(s):** Proposed Language

**Section 5: Consensus Estimate (Adopted: 02/03/2020): The Conference adopted the proposed estimate.**

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2020-21	(32.3)	0.0	(Insignificant)	0.0	(1.1)	0.0	(3.1)	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
2024-25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2020-21	(5.3)	0.0	(9.5)	0.0	(41.8)	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
2024-25	0.0	0.0	0.0	0.0	0.0	0.0

**Proposed Language**  
**Sales Tax Holiday - Clothing, School Supplies, Computers**

**3 Days, August 7 - August 9, 2020**

(NONRECURRING)

		2020-21	
Expenditure Type		PROPOSED	
1	Clothing & Shoes - \$60 or Less	\$ (25.4)	
2	School Supplies - \$15 or Less	\$ (5.6)	
3	Personal Computers and Related Accessories - First \$1,000	\$ (5.5)	
3	<b>Total Impact</b>	<b>\$ (36.5)</b>	

*\*Estimates in millions of dollars*

**Proposed Language**  
**SALES TAX HOLIDAY - CLOTHING**

**3 Days, August 7 - August 9, 2020**  
**\$60 Limit**

<b>2020-21</b>	<b><u>Proposed</u></b>
1 National Personal Expenditure on Clothing and Shoes	416,407.5
2 Florida Share based on Population Forecast	27,138.9
3 Florida Expenditures on Apparel & Shoes (adjusted for 65+)	25,976.8
4 Est. Florida-based Sales of Apparel & Shoes (10% mail order adj.)	23,379.1
5 Sales Tax at 6%	1,402.7
6 Exempted Amount (68.5% = 71% minus 2.5 dealer opt out)	960.9
7 Preliminary 10-day Fiscal Impact in Florida	(26.3)
8 Seasonal Factor set to <b>1 (no seasonal factor)</b>	1.0
9 Behavioral Factor based on New York History and Florida Experience	1.5
10 Adjusted 10-day Fiscal Impact in Florida	(39.5)
11 Backpacks (17.5% = 20% minus 2.5 dealer opt out x \$25/backpack)	(1.2)
12 <b>Total Impact 3 Day (62.4% Adjustment)</b>	<b>(\$25.4)</b>

Proposed Language  
**SALES TAX HOLIDAY - SCHOOL SUPPLIES (Incl Staplers, Flash Drives)**

**3 Days, August 7 - August 9, 2020**  
**\$15 Limit**

**2020-21**

Row	Grade Level	Expenditures per Student	Number of Students	Total Expenditures
1	PreK	20.00	68,875	1.4
2	KG	20.00	243,173	4.9
3	1	20.00	246,671	4.9
4	2	20.00	240,374	4.8
5	3	25.00	253,008	6.3
6	4	27.00	242,976	6.6
7	5	27.00	243,491	6.6
8	6	32.00	253,467	8.1
9	7	32.00	260,814	8.3
10	8	32.00	256,158	8.2
11	9	35.00	263,504	9.2
12	10	35.00	249,904	8.7
13	11	35.00	235,151	8.2
14	12	35.00	224,542	7.9
15	<b>Total PK-12</b>		<b>3,282,107</b>	<b>94.2</b>
16	<b>Total HigherEd</b>	<b>36.00</b>	<b>1,140,328</b>	<b>41.1</b>
17	<b>Total All Students</b>		<b>4,422,435</b>	<b>135.2</b>
18	<b>Advantage Buying by Business, General Public</b>			
19	<b>25% Factor + 10% for Expanded List</b>			<b>47.3</b>
20	<b>School Supplies</b>		<b>Proposed</b>	
21	<b>Total Sales Tax for 10 Days (72.5% = 75% minus 2.5 dealer opt out)</b>		<b>(8.7)</b>	
	Assumption (85% - 75% - 65% minus opt out)		0.725	
22	<b>Staplers/Staples</b>			
23	# Student Purchasers (7.5% = 10% minus 2.5 dealer opt out)		331,683	
	Assumption: 15% - 10% - 5% minus opt out		0.075	
24	Price per Stapler/Staples		9.00	
25	Total Expenditures		3.0	
26	Advantage Buying by Business, General Public - 25% Factor		0.7	
27	<b>Total Sales Tax for 10 Days</b>		<b>(0.2)</b>	
28	<b>Total Sales Tax for 10 Days (School Supplies + Staplers/Staples)</b>		<b>(8.9)</b>	
29	<b>Total Impact 3 Day (62.4% Adjustment)</b>		<b>(\$5.6)</b>	



**Proposed Language**  
**SALES TAX HOLIDAY - COMPUTERS**

**3 Days, August 7 - August 9, 2020**  
**\$1,000 or Less**

<b>2020-21</b>		<b><u>Proposed</u></b>
1	National Consumer Expenditures on Computers	58,582.6
2	Florida Share based on Population Forecast	3,818.1
3	Florida Expenditures on Computers (adjusted for 65+)	3,654.6
4	Estimated Florida-based Sales of Computers (7% e-commerce adj.)	3,398.7
5	Annual Sales Tax at 6%	203.9
6	CY Q1 Estimate (27%)	55.2
7	CY Q1 Estimate (22.9%)	46.6
8	CY Q1 Estimate (23%)	47.0
9	CY Q1 Estimate (27%)	55.1
10	Exempted Amount (62.5% = 65% minus 2.5 dealer opt out)	29.4
	Assumption (64% - 54% - 54% minus opt out)	0.625
11	Q3 Purchases Made During 10-Day Holiday (55%)	8.8
	Assumption (55% - 30% - 25%)	0.30
13	<b>Total Impact 3 Day (62.4% Adjustment)</b>	<b>(\$5.5)</b>

## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Disaster Preparedness Holiday

**Bill Number(s):** Proposed language

**Entire Bill**

**Partial Bill:**

**Sponsor(s):**

**Month/Year Impact Begins:** The impact begins May 29, 2020 and ends on June 4, 2020 for a total of seven days. It will affect both the current year (FY 2019-20) and FY 2020-21 because of the one-month collection lag.

**Date of Analysis:** January 31, 2020

### Section 1: Narrative

- a. Current Law:** Under current law in Ch. 212, all of the items listed in the bill are subject to the 6% Sales and Use Tax when purchased.
- b. Proposed Change:** The bill provides an exemption from sales tax for the items listed below that are purchased during the time period from May 29 through June 4, 2020 (seven days, first day on a Friday).

Portable self-powered light source	\$ 20 or less
Portable self-powered radio, two-way radio or weather band radio	\$ 50 or less
Tarpaulin or other flexible waterproof sheeting	\$ 50 or less
Ground anchor system or tie-down kit	\$ 50 or less
Gas or diesel fuel tank	\$ 25 or less
Package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt or 9-volt batteries, excluding automobile and boat batteries	\$ 30 or less
Non-electric food storage cooler	\$ 30 or less
Reusable ice	\$ 10 or less
Portable generator	\$ 750 or less

The tax exemption does not apply to sales within a theme park or entertainment complex, within a public lodging establishment, or within an airport.

### Section 2: Description of Data and Sources

- REC Impact for SB 524, November 22, 2019, <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2020/pdf/page47-52.pdf>.
- Final Report on Hurricane Claims from Florida Office of Insurance Regulation (August 2006) for reported claims and total loss claims from 2004 Hurricanes Charley, Frances, Ivan, and Jeanne and 2005 Hurricanes Dennis, Katrina, Rita, and Wilma and October 20, 2008 Tropical Storm Fay Report at <http://www.floir.com/office/hurricanesseason/seasonsinfo.aspx>.
- Submitted claims as of October 2019 for 2016 Hurricanes Hermine and Matthew; 2017 Hurricane Irma; and 2018 Hurricane Michael at <https://www.floir.com/Sections/PandC/ProductReview/CatastropheReporting.aspx>
- Various websites for price comparisons: [www.lowes.com](http://www.lowes.com); [www.walmart.com](http://www.walmart.com); [www.target.com](http://www.target.com); [www.homedepot.com](http://www.homedepot.com); [www.bestbuy.com](http://www.bestbuy.com).
- U.S. Bureau of Labor Statistics, Consumer Expenditure Survey, 2018.
- U.S. Census Bureau, American Community Survey, 2018.
- Florida Demographic Estimating Conference, December 2019.
- Florida Economic Estimating Conference, December 2019.

### Section 3: Methodology (See attached.)

**Household Purchases:** A 7-day holiday impact is calculated using the forecast for Florida households for 2020, along with the percentage of households reporting losses in the major storms occurring in 2004, 2005, 2008, 2016, and 2017 = 4.4%. The percentage of households reporting losses in 2018 (1.0%) was excluded from the calculation because the storm was concentrated in an area of the state with fewer residents. The low estimate assumes 4.4% of all Florida households would participate in the holiday. The high estimate assumes 8.5% of households would participate based on the highest reported losses in 2005. The middle estimate assumes 6.5% of households would participate.

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Sales and Use Tax

**Issue:** Disaster Preparedness Holiday

**Bill Number(s):** Proposed language

An amount of tax-free expenditures is assumed for each household: High = \$200; Middle = \$140; Low = \$93. Based on the 2018 Consumer Expenditure Survey and median Florida household income, it is estimated that Florida households spend approximately \$2,430 annually (average of approximately \$6.66 per day) for miscellaneous household equipment and home maintenance, repairs, insurance, and other expenses. The high estimate assumes that an amount equivalent to 30 days of expenditures would be spent during the holiday period. The middle and low estimates assume expenditures equivalent to 21 days and 14 days, respectively. The Day-by-Day Matrix is used to adjust the 10-day holiday to a seven-day holiday (66.5% adjustment).

Portable Generators: It is assumed a certain number of portable generators will be purchased during the tax-free holiday: High = 85,952; Middle = 60,167; and Low = 37,819. These numbers represent approximately 1%, 0.7%, and 0.44% of Florida households. Additionally, a price per generator is assumed as follows: High = \$750; Middle = \$750; and Low = \$600. The Day-by-Day Matrix is used to adjust the 10-day holiday to a seven-day holiday (66.5% adjustment).

**Section 4: Proposed Fiscal Impact** The proposed impact is nonrecurring to FY 2020-21.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2020-21	(8.5)		(4.9)		(2.3)	
2021-22						
2022-23						
2023-24						
2024-25						

**List of affected Trust Funds:** Sales and Use Tax Grouping

**Section 5: Consensus Estimate (Adopted 02/03/2020):** The Conference adopted the middle impact for household purchases and generators.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2020-21	(4.3)	0.0	(Insignificant)	0.0	(0.1)	0.0	(0.4)	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
2024-25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2020-21	(0.7)	0.0	(1.3)	0.0	(5.6)	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
2024-25	0.0	0.0	0.0	0.0	0.0	0.0

**Proposed Language**  
**2020 Sales Tax Holiday - Disaster Preparedness**

**7 Days**  
**Friday, May 29 - Thursday, June 4**

<b>1. # HOUSEHOLD PURCHASING ASSUMPTIONS:</b>	
2004 Indices based on FINAL REPORT (4 hurricanes)	
Reported Loss % HHs	3.2%
Total Loss % HHs	2.3%
2005 Indices based on FINAL REPORT (4 hurricanes)	
Reported Loss % HHs	8.5%
Total Loss % HHs	5.8%
2008 Index based on Oct 20 2008 Report for Fay (1 storm)	
Reported Loss % HHs	2.7%
2016 Index based on Claims Data as of Jan 2018 (2 hurricanes)	
Reported Loss % HHs	2.9%
2017 Index based on Claims Data as of Nov 2018 (1 hurricane)	
Reported Loss % HHs	4.8%
<b>Average Reported Loss %</b>	<b>4.4%</b>

<b>2. AVAILABLE CASH FOR PURCHASES ASSUMPTIONS:</b>					Methodology for HH Income
<b>Using Florida After-Tax Income per Household</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	
<b>(2018 American Community Survey: Florida)</b>		<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	
Median Florida Household After-Tax Income		\$52,161	\$55,067	\$57,861	Florida Median HH income is based on the 2018 American Community Survey reported Florida median HH income in the last 12 months (\$66,995).
Using average annual expenditures from the 2018 Consumer Expenditure Survey, all consumer units:		Fla \$ per HH	Fla \$ per HH	Fla \$ per HH	
<i>Shares of expenditures:</i>					
Food & alcoholic beverage	13.9%	\$7,247	\$7,651	\$8,039	This value is grown by the Dec 2019 Florida Economic Estimating Conference growth in Personal Income. The growth rates are: 2018 6.7% 2019 5.6% 2020 5.1%
<b>Housing (includes * below)</b>	<b>32.82%</b>	\$17,117	\$18,071	\$18,987	
Apparel & services	3.0%	\$1,590	\$1,678	\$1,764	
Transportation	15.94%	\$8,316	\$8,779	\$9,225	
Health care	8.11%	\$4,233	\$4,468	\$4,695	
Entertainment	5.27%	\$2,748	\$2,902	\$3,049	
All others	20.92%	\$10,910	\$11,518	\$12,103	
	100.00%	\$52,161	\$55,067	\$57,861	
<b>*Maintenance, repairs, insurance &amp; other expenses</b>	<b>2.60%</b>	<b>\$1,356</b>	<b>\$1,432</b>	<b>\$1,504</b>	Ratio of Avg Annual Expenditures to Income Before Taxes, 2018 CES (77.86%) is used to produce after-tax income.
<b>*Miscellaneous household equipment</b>	<b>1.60%</b>	<b>\$835</b>	<b>\$881</b>	<b>\$926</b>	
HIGH = Assume 8.5% of households purchase exempt items equivalent to approximately 30 days of spending.					
MIDDLE = Assume 6.5% of households purchase exempt items equivalent to approximately 21 days of spending.					
LOW = Assume 4.4% of households purchase exempt items equivalent to approximately 14 days of spending.					

**3. PORTABLE GENERATOR ASSUMPTIONS:**  
 Assume 1% of Florida households purchase a tax-exempt generator at \$750 per generator.  
 Assume 0.7% of Florida households purchase a tax-exempt generator at \$750 per generator.  
 Assume .44% of Florida households purchase a tax-exempt generator at \$600 per generator.

Estimate for 7-Day Holiday				
	Household Purchases			
	Adopted	High	Middle	Low
TOTAL Amount Purchased/HH	\$140.00	\$200.00	\$140.00	\$93.00
TOTAL Fla Households	8,595,233	8,595,233	8,595,233	8,595,233
TOTAL HHs Purchasing	558,690	730,595	558,690	378,190
TOTAL Expenditures (\$M)	\$ 78.2	\$ 146.1	\$ 78.2	\$ 35.2
<b>Sales Tax for 10-Day Holiday</b>	<b>\$ (4.7)</b>	<b>\$ (8.8)</b>	<b>\$ (4.7)</b>	<b>\$ (2.1)</b>
<b>Sales Tax for 7-Day Holiday (66.5% Adjustment)</b>	<b>\$ (3.1)</b>	<b>\$ (5.9)</b>	<b>\$ (3.1)</b>	<b>\$ (1.4)</b>
	Portable Generators			
	Adopted	High	Middle	Low
TOTAL Amount Purchased/HH	\$ 750	\$ 750	\$ 750	\$ 600
TOTAL Generators Purchased	60,167	85,952	60,167	37,819
TOTAL Expenditures (\$M)	\$ 45.1	\$ 64.5	\$ 45.1	\$ 22.7
<b>Sales Tax for 10-Day Holiday</b>	<b>\$ (2.7)</b>	<b>\$ (3.9)</b>	<b>\$ (2.7)</b>	<b>\$ (1.4)</b>
<b>Sales Tax for 7-Day Holiday (66.5% Adjustment)</b>	<b>\$ (1.8)</b>	<b>\$ (2.6)</b>	<b>\$ (1.8)</b>	<b>\$ (0.9)</b>
<b>Total Estimated Impact (7-day)</b>	<b>\$ (4.9)</b>	<b>\$ (8.5)</b>	<b>\$ (4.9)</b>	<b>\$ (2.3)</b>
TOTAL IMPACT FY 2019-20	0	\$0.0	\$0.0	\$0.0
TOTAL IMPACT FY 2020-21	-\$4.9	-\$8.5	-\$4.9	-\$2.3