

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use

Issue: Renewable Natural Gas

Bill Number(s): [Proposed Amendment](#)

Entire Bill

Partial Bill:

Sponsor(s):

Month/Year Impact Begins: July 1st, 2022

Date of Analysis: February 11th, 2022

Section 1: Narrative

- a. **Current Law:** There currently exists no specific exemption for machinery and equipment used in renewable natural gas (RNG) production.
- b. **Proposed Change:** The proposed amendment creates an exemption for “machinery and equipment primarily used in the production, storage, transportation, compression, or blending of renewable natural gas” so long as it is used in a fixed location.

Section 2: Description of Data and Sources

“Dependence on policy revenues poses risks for investments in dairy digesters” by Hyuna Lee and Daniel A Sumner at University of California Davis, published December 2018 (Lee & Sumner)

USDA National Agricultural Statistical Service (NASS)

Florida Department of Environmental Protection (DEP)

SAMCO Website: <https://www.samcotech.com/anaerobic-wastewater-treatment-systems-cost-factors/>

Anaerobic Digester Applications for the Farm or Ranch, by the University of Missouri Extension

Section 3: Methodology (Include Assumptions and Attach Details)

Dairy Farms:

The NASS provides that Florida has 111,000 head of milk cattle in 2021. Market research has shown that 1 farm in Florida is currently employing this technology and they have 9,900 milk cattle. These two pieces of information suggest that there are enough milk cows in Florida to create 12 farms of this size.

Lee & Sumner state that an on-farm digester costs \$4.8M with \$588k annual expenses. They amortize the up-front capital costs over 10 years at 7% to create a total annual cost. We can combine that total annual cost with two knowns - the price of Natural Gas (per MMBTU) and the amount of natural gas produced by one cow – to calculate a 10-year breakeven herd size. Using this herd size, in addition to the NASS data, we can calculate that there are at most, 8 farms capable of profitably enacting this system. As Lee & Sumner are using local California prices, we also adjust their prices to Florida levels and recalculate to find, at most, 10 farms in the state capable of profiting.

For the High Estimate, we use the straight price from Lee & Sumner and the 12 possible farms from market research. For all estimates, the number eligible is reduced by 1 to account for the already completed project found in market research. Knowing that not all 12 farms will purchase this system, we create an adoption schedule with 11 as the upper bound, showing how many farms will adopt this system each year. In a year, the number of farms adopting is multiplied by the cost – which is being grown at CPI Growth Rates – then the sales tax rate of 6% to reach the sales tax impact. For the middle and low, the process is the same, but the system price and adoption schedule change. The low derives its price from a University of Missouri report, and its schedule from the California model. The middle price is the average of the high and low, while its eligible farms is from the Florida adjustment to the California model.

Wastewater:

For wastewater, ownership becomes a question. For publicly owned wastewater facilities, installing an RNG apparatus is a public works, and would still be taxable under the law. The language only exempts purchases of machinery and equipment primarily used in an RNG system. Such specifically defined machinery and equipment does not exist outside the context of a private transaction, where the product is the entire system. In an itemized transaction, such as a public works, the contractor would buy raw materials for the system, and pay sales tax for them. Due to this, for the wastewater impact, we exclusively look at privately owned facilities.

Data from the DEP tells us how many wastewater facilities are in the state, who owns them, and what their permitted capacity is. Assuming only facilities of a certain capacity are interested in installing this system and using the Leon County facility and its 26.5 MGD capacity as a guide, we construct high, middle, and low estimates for the number of eligible facilities. We then break out this number into an adoption schedule as in Dairy Farms. In the high, we assume increasing adoption over time. For the middle

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we assume steady adoption, and in the low, we assume that a small number will jump on it immediately, but demand will then taper off. We then take prices from the SAMCO website and follow the same procedure to construct an estimate as in Dairy Farms.

Landfills:

We did investigate the possibility of such a system being used in landfills, but data from the EPA demonstrated that landfills produce such low amounts of RNG that installing this system, while possible, is highly unprofitable. We consider this scenario unlikely.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	\$ (1.1 M)	\$ (1.2 M)	\$ (1.1 M)	\$ (1.2 M)	\$ (0.9 M)	\$ (1.0 M)
2023-24	\$ (1.6 M)	\$ (1.6 M)	\$ (1.1 M)	\$ (1.1 M)	\$ (0.6 M)	\$ (0.6 M)
2024-25	\$ (1.6 M)	\$ (1.6 M)	\$ (1.1 M)	\$ (1.1 M)	\$ (0.3 M)	\$ (0.3 M)
2025-26	\$ (2.0 M)	\$ (2.0 M)	\$ (1.1 M)	\$ (1.1 M)	\$ -	\$ -
2026-27	\$ (3.1 M)	\$ (3.1 M)	\$ (0.9 M)	\$ (0.9 M)	\$ (0.3 M)	\$ (0.3 M)

List of affected Trust Funds: Sales and Use Tax

Section 5: Consensus Estimate (Adopted: 02/11/2022): The Conference adopted the high cash estimate for dairy farms and middle for waste water except for the first year’s cash in which they adopted negative indeterminate. The Conference adopted a (\$1.2m) recurring impact.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(**)	(1.1)	(**)	(Insignificant)	(**)	(Insignificant)	(**)	(0.1)
2023-24	(1.3)	(1.1)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2024-25	(1.1)	(1.1)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2025-26	(1.1)	(1.1)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2026-27	(1.1)	(1.1)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(**)	(0.2)	(**)	(0.3)	(**)	(1.4)
2023-24	(0.2)	(0.2)	(0.4)	(0.3)	(1.7)	(1.4)
2024-25	(0.2)	(0.2)	(0.3)	(0.3)	(1.4)	(1.4)
2025-26	(0.2)	(0.2)	(0.3)	(0.3)	(1.4)	(1.4)
2026-27	(0.2)	(0.2)	(0.3)	(0.3)	(1.4)	(1.4)

	A	B	C	D	E	F	G	H	I
1	Dairy Assumption Set 1: -Florida has 111,000 Milk Cows, as per the USDA National Agricultural Statistical Service -Assume that 9,000 Milk Cows are the minimum necessary to make such a system profitable -Therefore, if every farm in Florida had 9,000 Milk Cows, and could thus participate in this system, there would be 12.333 Dairy Farms								
2									
3	Dairy Assumption Set 2:								
4		California Model			Florida Price Equivalents				
5	Up Front Capital Cost		\$ 4,800,000		\$ 4,000,000				
6	Amortized Capital Cost		\$ 683,412		\$ 569,510				
7	Annual Operation Cost		\$ 588,000		\$ 490,000				
8	Herd Size Breakeven		13,551		11,292				
9	N Breakeven Farms		8.19		9.83				
10									
11	Dairy Farms	High	Middle	Low		Natural Gas Price (Per MMBTU \$	4.17		
12	Number Eligible*	11	9	7		MMBTU Per Cow Annualy	22.5		
13	Cost to Upgrade	\$ 4,800,000	\$ 3,000,000	\$ 1,200,000		Value of Gas Per Cow	\$ 93.83		
14	Newly Exempt Prop	100%	100%	100%					
15	*Total amount reduced by known project								
16	Adoption					Dec-21 NEEC CPI Growth Rates			
17	2022-23	2	2	1		Year	Growth	Running Growth	
18	2023-24	2	1	1		2022-23	5.4%	5.4%	
19	2024-25	1	1	1		2023-24	2.5%	8.0%	
20	2025-26	1	1	0		2024-25	2.2%	10.4%	
21	2026-27	1	0	1		2025-26	2.1%	12.7%	
22	2027-28	1	0	0		2026-27	2.2%	15.2%	
23	2028-29	0	0	1		2027-28	2.3%	17.9%	
24	2029-30	0	0	0		2028-29	2.4%	20.7%	
25		8	5	5		2029-30	2.4%	23.6%	
26									
27	Sales Tax Impact								
28	2022-23	\$ 607,104	\$ 379,440	\$ 75,888					
29	2023-24	\$ 622,282	\$ 194,463	\$ 77,785					
30	2024-25	\$ 317,986	\$ 198,741	\$ 79,496					
31	2025-26	\$ 324,664	\$ 202,915	\$ -					
32	2026-27	\$ 331,806	\$ -	\$ 82,952					
33	2027-28	\$ 339,438	\$ -	\$ -					
34	2028-29	\$ -	\$ -	\$ 86,896					
35	2029-30	\$ -	\$ -	\$ -					
36									

	A	B	C	D	E	F	G	H	I
37	Wastewater Facilities					Domestic & Industrial Wastewater			
38	Number Eligible	56	53	46		Capacity Range	Count	Median Capacity	
39	Cost to Upgrade	\$ 5,000,000	\$ 4,400,000	\$ 3,700,000		MGD < 10	1850	0.03	
40	Newly Exempt Prop	100%	100%	100%		10 <= MGD < 15	38	11.75	
41						15 <= MGD < 20	14	15.55	
42	Adoption					20 <= MGD < 30	18	24.05	
43	2022-23	2	3	4		30 <= MGD	72	176.4	
44	2023-24	3	3	2					
45	2024-25	4	3	1		Domestic & Industrial Private Wastewater			
46	2025-26	5	3	0		Capacity Range	Count	Median Capacity	
47	2026-27	8	3	1		MGD < 10	1341	0.024	
48	2027-28	9	3	0		10 <= MGD < 15	6	10.75	
49	2028-29	11	3	1		15 <= MGD < 20	3	17	
50	2029-30	14	3	0		20 <= MGD < 30	7	23.8	
51		56	24	9		30 <= MGD	46	320	
52									
53	Sales Tax Impact								
54	2022-23	\$ 632,400	\$ 834,768	\$ 935,952					
55	2023-24	\$ 972,315	\$ 855,637	\$ 479,675					
56	2024-25	\$ 1,324,941	\$ 874,461	\$ 245,114					
57	2025-26	\$ 1,690,956	\$ 892,825	\$ -					
58	2026-27	\$ 2,765,052	\$ 912,467	\$ 255,767					
59	2027-28	\$ 3,182,229	\$ 933,454	\$ -					
60	2028-29	\$ 3,982,736	\$ 955,857	\$ 267,930					
61	2029-30	\$ 5,190,591	\$ 978,797	\$ -					
62									
63	Total Impact								
64		High		Middle		Low		Adopted	
65	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
66	2022-23	\$ (1.1 M)	\$ (1.2 M)	\$ (1.1 M)	\$ (1.2 M)	\$ (0.9 M)	\$ (1.0 M)	(**)	\$ (1.2 M)
67	2023-24	\$ (1.6 M)	\$ (1.6 M)	\$ (1.1 M)	\$ (1.1 M)	\$ (0.6 M)	\$ (0.6 M)	\$ (1.5 M)	\$ (1.2 M)
68	2024-25	\$ (1.6 M)	\$ (1.6 M)	\$ (1.1 M)	\$ (1.1 M)	\$ (0.3 M)	\$ (0.3 M)	\$ (1.2 M)	\$ (1.2 M)
69	2025-26	\$ (2.0 M)	\$ (2.0 M)	\$ (1.1 M)	\$ (1.1 M)	\$ -	\$ -	\$ (1.2 M)	\$ (1.2 M)
70	2026-27	\$ (3.1 M)	\$ (3.1 M)	\$ (0.9 M)	\$ (0.9 M)	\$ (0.3 M)	\$ (0.3 M)	\$ (1.2 M)	\$ (1.2 M)
71	2027-28	\$ (3.5 M)	\$ (3.5 M)	\$ (0.9 M)	\$ (0.9 M)	\$ -	\$ -		
72	2028-29	\$ (4.0 M)	\$ (4.0 M)	\$ (1.0 M)	\$ (1.0 M)	\$ (0.4 M)	\$ (0.4 M)		
73	2029-30	\$ (5.2 M)	\$ (5.2 M)	\$ (1.0 M)	\$ (1.0 M)	\$ -	\$ -		

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Educational Exemption 10 Years

Bill Number(s): [Proposed Language](#)

Entire Bill

Partial Bill:

Sponsor(s): N/A

Month/Year Impact Begins: July 1, 2022

Date of Analysis: February 3, 2022

Section 1: Narrative

a. Current Law:

Section 196.198 Educational property exemption.—Educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes are exempt from taxation. Sheltered workshops providing rehabilitation and retraining of individuals who have disabilities and exempted by a certificate under s. (d) of the federal Fair Labor Standards Act of 1938, as amended, are declared wholly educational in purpose and are exempt from certification, accreditation, and membership requirements set forth in s. 196.012. Those portions of property of college fraternities and sororities certified by the president of the college or university to the appropriate property appraiser as being essential to the educational process are exempt from ad valorem taxation. The use of property by public fairs and expositions chartered by chapter 616 is presumed to be an educational use of such property and is exempt from ad valorem taxation to the extent of such use. Property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the educational institution is owned by the identical persons who own the property, or if the entity owning 100 percent of the educational institution and the entity owning the property are owned by the identical natural persons. Land, buildings, and other improvements to real property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the land is a nonprofit entity and the land is used, under a ground lease or other contractual arrangement, by an educational institution that owns the buildings and other improvements to the real property, is a nonprofit entity under s. 501(c)(3) of the Internal Revenue Code, and provides education limited to students in prekindergarten through grade 8. If legal title to property is held by a governmental agency that leases the property to a lessee, the property shall be deemed to be owned by the governmental agency and used exclusively for educational purposes if the governmental agency continues to use such property exclusively for educational purposes pursuant to a sublease or other contractual agreement with that lessee. If the title to land is held by the trustee of an irrevocable inter vivos trust and if the trust grantor owns 100 percent of the entity that owns an educational institution that is using the land exclusively for educational purposes, the land is deemed to be property owned by the educational institution for purposes of this exemption. Property owned by an educational institution shall be deemed to be used for an educational purpose if the institution has taken affirmative steps to prepare the property for educational use. The term “affirmative steps” means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate commitment of the property to an educational use.”

b. Proposed Change:

Section 196.198 Educational property exemption —Educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes are exempt from taxation. Sheltered workshops providing rehabilitation and retraining of individuals who have disabilities and exempted by a certificate under s. (d) of the federal Fair Labor Standards Act of 1938, as amended, are declared wholly educational in purpose and are exempt from certification, accreditation, and membership requirements set forth in s. 196.012. Those portions of property of college fraternities and sororities certified by the president of the college or university to the appropriate property appraiser as being essential to the educational process are exempt from ad valorem taxation. The use of property by public fairs and expositions chartered by chapter 616 is presumed to be an educational use of such property and is exempt from ad valorem taxation to the extent of such use. Property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the educational institution is owned by the identical persons who own the property, or if the entity owning 100 percent of the educational institution and the entity owning the property are owned by the identical natural persons. Land, buildings, and other improvements to real property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the land is a nonprofit entity and the land is used, under a ground lease or other contractual arrangement, by an educational institution that owns the buildings and other improvements to the real property, is a nonprofit entity under s. 501(c)(3) of the Internal Revenue Code, and provides education limited to students in

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Tax: Ad Valorem

Issue: Educational Exemption 10 Years

Bill Number(s): [Proposed Language](#)

prekindergarten through grade 8 land, buildings, and other improvements to real property used exclusively for educational purposes shall be deemed owned by an educational institution if the educational institution that currently uses the land, buildings, and other improvements for educational purposes received the exemption under this section on the same property in any 10 consecutive prior years, or is an educational institution described in s. 212.0602, and, under a lease, the educational institution is responsible for any taxes owed and for ongoing maintenance and operational expenses for the land, buildings, and other improvements. For such leasehold properties, the educational institution shall receive the full benefit of the exemption. The owner of the property shall disclose to the educational institution the full amount of the benefit derived from the exemption and the method for ensuring that the educational institution receives the benefit. If legal title to property is held by a governmental agency that leases the property to a lessee, the property shall be deemed to be owned by the governmental agency and used exclusively for educational purposes if the governmental agency continues to use such property exclusively for educational purposes pursuant to a sublease or other contractual agreement with that lessee. If the title to land is held by the trustee of an irrevocable inter vivos trust and if the trust grantor owns 100 percent of the entity that owns an educational institution that is using the land exclusively for educational purposes, the land is deemed to be property owned by the educational institution for purposes of this exemption. Property owned by an educational institution shall be deemed to be used for an educational purpose if the institution has taken affirmative steps to prepare the property for educational use. The term “affirmative steps” means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate commitment of the property to an educational use.

“Section 2. This act shall take effect July 1, 2022, and applies retroactively to January 1, 2021.”

Section 2: Description of Data and Sources

Non-Residential Just Value growth rates from the Jan 2022 Ad Valorem Revenue Estimating Conference
 2021 Statewide Millage Rates
[DOR Data Book](#) Millage and Taxes Levied Report for county millage rates
 2021 Final Ad Valorem Tax Rolls

Section 3: Methodology (Include Assumptions and Attach Details)

Four parcels were identified as impacted by the legislation, three in Orange and one in Broward counties. The values for two of Orange County’s parcels were combined into one as it belonged to the same owner. The taxable values of these properties were obtained, and the statewide school and non-school millages were applied. It was assumed the identified parcels would be exempted by the legislation. The low is twice the 2021 Taxable Value Impact, the middle is four times the 2021 Taxable Value Impact and the high is eight times the 2021 Taxable Value Impact. The estimate assumes the same parcel is the same location.

The retroactive application of this change means that taxes that will have already been paid by the effective date of the change will be eligible for a refund that will show up in the first year’s cash value.

The conference previously adopted the Low.

Section 4: Proposed Fiscal Impact

List of affected Trust Funds: Ad Valorem

Total	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-2023	\$(36.6 M)	\$(18.8 M)	\$(18.3 M)	\$(9.4 M)	\$(9.1 M)	\$(4.7 M)
2023-2024	\$(19.7 M)	\$(19.7 M)	\$(9.9 M)	\$(9.9 M)	\$(4.9 M)	\$(4.9 M)
2024-2025	\$(20.7 M)	\$(20.7 M)	\$(10.3 M)	\$(10.3 M)	\$(5.2 M)	\$(5.2 M)
2025-2026	\$(21.6 M)	\$(21.6 M)	\$(10.8 M)	\$(10.8 M)	\$(5.4 M)	\$(5.4 M)
2026-2027	\$(22.6 M)	\$(22.6 M)	\$(11.3 M)	\$(11.3 M)	\$(5.7 M)	\$(5.7 M)

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Educational Exemption 10 Years

Bill Number(s): [Proposed Language](#)

Section 5: Consensus Estimate (Adopted: 02/11/2022): The Conference adopted the low estimate.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(3.4)	(1.7)	(5.8)	(3.0)	(9.2)	(4.7)
2023-24	(1.8)	(1.8)	(3.1)	(3.1)	(4.9)	(4.9)
2024-25	(1.9)	(1.9)	(3.3)	(3.3)	(5.2)	(5.2)
2025-26	(2.0)	(2.0)	(3.4)	(3.4)	(5.4)	(5.4)
2026-27	(2.1)	(2.1)	(3.6)	(3.6)	(5.7)	(5.7)

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-2023	0.0	0.0	0.0	0.0	(9.1)	(4.7)	(9.1)	(4.7)
2023-2024	0.0	0.0	0.0	0.0	(4.9)	(4.9)	(4.9)	(4.9)
2024-2025	0.0	0.0	0.0	0.0	(5.2)	(5.2)	(5.2)	(5.2)
2025-2026	0.0	0.0	0.0	0.0	(5.4)	(5.4)	(5.4)	(5.4)
2026-2027	0.0	0.0	0.0	0.0	(5.7)	(5.7)	(5.7)	(5.7)

	A	B	C	D	E	F	G
1	2021 TV of Known Affected Parcels						
2		Parcel ID	County	TV			
3		00A7DF77	Broward	\$74,071,670			
4		005C3013	Orange	\$39,738,165			
5		005F643A & 005F6439	Orange	\$16,885,337			
6		Sum		\$130,695,172			
7		<i>Source: 2021F NAL Roll</i>					
8							
9	2021F Statewide Average Millage Rates						
10		School	6.2699				
11		NonSchool	10.7585				
12							
13	2021 Tax Impact						
14		School	\$819,446				
15		NonSchool	\$1,406,084				
16							
17	Estimate Multipliers						
18		High	Middle	Low			
19		8	4	2			
20	School	\$6,555,565	\$3,277,783	\$1,638,891			
21	NonSchool	\$11,248,672	\$5,624,336	\$2,812,168			
22							
23							
24	Non Residential JV Growth Rates						
25	2021	\$ 860,221					
26	2022	\$ 908,110	5.57%				
27	2023	\$ 951,886	4.82%				
28	2024	\$ 998,823	4.93%				
29	2025	\$ 1,045,707	4.69%				
30	2026	\$ 1,092,495	4.47%				
31	2027	\$ 1,140,076	4.36%				
32	Source: Jan 2022 AV REC						
33							
34	School Impact						
35		High	Middle	Low			
36	2021-22	\$6,555,565	\$3,277,783	\$1,638,891			
37	2022-23	\$6,920,517	\$3,460,259	\$1,730,129			
38	2023-24	\$7,254,125	\$3,627,063	\$1,813,531			
39	2024-25	\$7,611,822	\$3,805,911	\$1,902,956			
40	2025-26	\$7,969,115	\$3,984,558	\$1,992,279			
41	2026-27	\$8,325,677	\$4,162,839	\$2,081,419			
42							
43	NonSchool Impact						
44		High	Middle	Low			
45	2021-22	\$11,248,672	\$5,624,336	\$2,812,168			
46	2022-23	\$11,874,892	\$5,937,446	\$2,968,723			
47	2023-24	\$12,447,329	\$6,223,664	\$3,111,832			
48	2024-25	\$13,061,100	\$6,530,550	\$3,265,275			
49	2025-26	\$13,674,178	\$6,837,089	\$3,418,545			
50	2026-27	\$14,286,001	\$7,143,000	\$3,571,500			
51							

REVENUE ESTIMATING CONFERENCE

Tax: Slot Fees to PMWTF, Slot Taxes to EETF, Lottery to EETF, Misc. Revenue to GR from PMWTF

Issue: Funding Compulsive and Addictive Gambling Prevention Program

Bill Number(s): [HB405 – Proposed Language](#)

Entire Bill

Partial Bill:

Sponsor(s): Plakon and Davis

Month/Year Impact Begins: July 1, 2022

Date of Analysis: February 9, 2022

Section 1: Narrative

a. Current Law:

DBPR: Section 551.118, Florida Statute (F.S.), established the Compulsive or Addictive Gambling Prevention Program which requires the Division of Pari-mutuel Wagering (Division), subject to competitive bidding, to contract for services related to the prevention of compulsive and addictive gambling.

The Compulsive and Addictive Gambling Prevention Program is funded from an annual nonrefundable regulatory fee of \$250,000 paid by each slot licensee. Currently, there are eight slot licensees that pay the \$250,000 annual regulatory fee.

Currently, the Division has a cost reimbursement contract with the Florida Council on Compulsive Gambling (FCCG) that began on January 1, 2020, and will expire on June 30, 2024. The Legislature appropriated the Division \$1,250,000 for Fiscal Year 2021-2022, to contract for these services. The department's LBR, and the Governor's, House, and Senate proposed budget for Fiscal Year 2022-2023, remain unchanged.

Additionally, the Division of Pari-Mutuel Wagering collects the following types of revenue sources that are deposited directly in the Pari-Mutuel Wagering Trust Fund (PMWTF):

- Pari-Mutuel Daily License Fees;
- Pari-Mutuel Taxes;
- Slot License Fees;
- Various Fines;
- Occupational Licenses;
- Fingerprint Fees for transfer to the Department of Law Enforcement;
- Indian Gaming Compact Reimbursements;
- Cardroom Table Fees;
- One-half of Cardroom Taxes;
- Miscellaneous Revenue; and
- Slot Taxes for immediate transfer to the Educational Enhancement Trust Fund (EETF).

During Fiscal Year 2020-2021, approximately \$212 million was deposited directly into the PMWTF. In accordance with s. 215.20, F.S., a service charge of eight percent is applied to all monies deposited in the PMWTF to be paid to the General Revenue Fund, with the exception of slot taxes imposed on slot machine revenue, which is exempt pursuant to s. 215.22, F.S.

Section 550.135, F.S., requires that on June 30, any unappropriated funds in excess \$1.5 million in the PMWTF and those needed for subsequent year cash flow for slot regulations shall be transferred to the General Revenue Fund (GR).

Section XI. E of the Compact requires the Seminole Tribe to make an annual donation of \$250,000 annually per facility to the FCCG or other contracted provider which the State procures in accordance with s. 551.118, F.S., for compulsive gambling efforts statewide.

LOTTERY: Lottery's current annual and advertising budget appropriation is \$36,312,514 for Fiscal Year 2021-2022. The department's LBR, and the Governor's, House, and Senate proposed budget for Fiscal Year 2022-2023, remain unchanged.

Currently, all revenue funds less operating expenses are transferred to the EETF.

REVENUE ESTIMATING CONFERENCE

Tax: Slot Fees to PMWTF, Slot Taxes to EETF, Lottery to EETF, Misc. Revenue to GR from PMWTF

Issue: Funding Compulsive and Addictive Gambling Prevention Program

Bill Number(s): [HB405 – Proposed Language](#)

b. Proposed Change:

Creates s. 16.7121, F.S., establishing a Compulsive and Addictive Gambling Prevention Program within the Florida Gaming Control Commission (Commission).

- Requires the Commission, subject to competitive bidding, to contract for services to operate, manage, and administer the program.
- Requires the Commission to ensure each pari-mutuel, cardroom, casino, or other gaming venue participate in the program and that meet the requirements outlined in the bill.

Additionally, requires that each year, the Commission deposit up to 0.3 percent of all funds collected annually in the Pari-Mutuel Wagering Trust Fund to fund the Compulsive and Addictive Gambling Prevention Program.

Creates s. 24.120 (7), F.S., requiring that the Department of Lottery deposit 0.2 percent of the department's annual marketing and advertising budget into the PMWTF for the Compulsive and Addictive Gambling Prevention Program.

Repeals s. 551.118, F.S., outlining the current Compulsive and Addictive Gambling Program.

Effective date of the bill is July 1, 2022.

Section 2: Description of Data and Sources

January 2022 Revenue Estimating Conference - Slots, Pari-mutuel/Cardroom

2021 Compact

January 2022 Revenue Estimating Conference – Lottery and 2021/2022 Lottery Appropriation

Florida Statutes: Chapters 550, 551, and Section 849.086

Section 3: Methodology (Include Assumptions and Attach Details)

The bill provides that each year, the Commission shall deposit up to 0.3 percent of all funds collected annually in the PMWTF to fund the Compulsive and Addictive Gambling Prevention Program. It's unknown if the intent is for funds to be deposited elsewhere or allocated based on the language on this bill, because funds are already deposited into the PMWTF. The bill does not provide additional information if the funds should be deposited into another trust fund or account. The estimates below assume that the up to 0.3 percent of all funds currently deposited into the PMWTF continue to be deposited as they currently are. Furthermore, these estimates do not include one-half of cardroom taxes and the Indian Gaming Revenue Share payments because they are not collected through the PMWTF. The bill does not appear to address those types of funds. Additionally, it is unclear if the up to 0.3 percent is based on calendar year or fiscal year; therefore, these estimates are based on fiscal year collections.

GR:

During the January 2022, General Revenue Estimating Conference, it was noted that due to the creation of the new Florida Gaming Control Commission (Commission), being formed and the additional estimated expenditures of the Commission, with the exception of cardroom payments and fines directly deposited into GR, the amount transferred to GR in accordance with s. 550.135, F.S., would be reduced each fiscal year. The new baseline amount adopted for transfer to GR was reduced each fiscal year because the additional cash needed in excess of \$1.5 million in the PMWTF was increased to ensure positive cash flow for the Commission.

Current Estimates Adopted January 2022:

- Fiscal Year 2022/2023 – One-half of cardroom taxes directly deposited into GR. There is no additional transfers to GR. (total \$8.9 million)
- Fiscal Year 2023/2024 – One-half of cardroom taxes directly deposited into GR, and an additional transfer of approximately \$1.2 million. (total \$10.2 million)
- Fiscal Year 2024/2025 - One-half of cardroom taxes directly deposited into GR, and an additional transfer of approximately \$1.1 million. (total \$10.2 million)
- Fiscal Year 2025/2026 - One-half of cardroom taxes directly deposited into GR, and an additional transfer of approximately \$1.2 million. (total \$10.4 million)
- Fiscal Year 2026/2027 - One-half of cardroom taxes directly deposited into GR, and an additional transfer of approximately \$1.1 million. (total \$10.4 million)

REVENUE ESTIMATING CONFERENCE

Tax: Slot Fees to PMWTF, Slot Taxes to EETF, Lottery to EETF, Misc. Revenue to GR from PMWTF

Issue: Funding Compulsive and Addictive Gambling Prevention Program

Bill Number(s): [HB405 – Proposed Language](#)

GR IMPACT:

High estimate: Assumes loss would be approximately \$160,000 in Fiscal Year 2022-2023, and \$1.3 million each fiscal year thereafter; which includes the \$160,000 and the additional transfer made each fiscal year that is listed above due to overall loss in revenue and funds that would be maintained in the PMWTF. This estimate assumes that the Legislative appropriation would be an amount equal to 0.3 percent of funds in the PMWTF, plus the 0.2 percent amount from Lottery to fund the Compulsive and Addictive Gambling Program.

Low estimate: Assume the Legislature appropriation is less than the amount deposited or maintained in the PMWTF to fund the program, that some portion of those funds not appropriated may offset the full loss to GR under the high estimate if they are transferred to GR in accordance with s. 550.135, F.S. The net effect would still be negative but not as significant.

PMWTF:

Slot Annual Regulatory Fee – Currently, eight slot licensees pay an annual \$250,000 Annual Regulatory Fee. Due to the repeal of s. 551.118, F.S., slot licensees would no longer be required to pay the annual fee.

Slot Taxes – Assumes that 0.3 percent of all slot taxes would not be transferred to EETF and would be maintained in the PMWTF each fiscal year, there is no change to PMWTF because all slot taxes are originally deposited into the PMWTF for immediate transfer to the EETF.

Deposit of Lottery’s Annual Marketing and Advertising Budget - Due to unclear language in the bill, this estimate assumes that a specific appropriation would be needed by the Legislature for Lottery to disburse 0.2 percent of their annual marketing and advertising budget to the PMWTF. Once the specific appropriation is given, it is then assumed that Lottery would transfer/deposit approximately \$72,600, which is the amount equal to 0.2 percent of their current annual marketing and advertising budget into the PMWTF each fiscal year.

The net fiscal impact to the PMWTF is a loss of approximately (\$1.9 mil) each fiscal year beginning in Fiscal Year 2022/2023.

EETF:

Slot Taxes – Assumes loss of 0.3 percent of all slot taxes will not be transferred to EETF and will be maintained in the PMWTF each fiscal year, decreasing tax revenue into the EETF.

Transfer of Lottery’s Annual Marketing and Advertising Budget – Due to the unclear language in this bill, the estimated fiscal impact to the EETF is \$0/- indeterminate based on the following unknown factors:

- Low Estimate: Of whether the Legislature would give an additional specific appropriation of an amount equal to 0.2 percent of Lottery’s current annual marketing and advertising budget and leaving the current appropriation as is; which would increase Lottery’s overall expenses by approximately \$72,600; reducing the amount transferred to the EETF by that amount; or
- High Estimate: If the Legislature would reduce the marketing and advertising budget appropriation for Lottery by 0.2 percent and re-allocate approximately the \$72,600 in a new appropriation, there would not be an increase to Lottery’s overall budget and it would be assumed that there is no impact to the EETF.

Section 4: Proposed Fiscal Impact

Low Estimate:

	Trust - PMW		Trust - EETF		GR	
	Cash	Recurring	Cash	Cash	Recurring	Recurring
2022-23	(\$1,927,375)	(\$1,927,375)	(\$703,800)	(\$703,800)	-indeterminate	-indeterminate
2023-24	(\$1,927,375)	(\$1,927,375)	(\$714,000)	(\$714,000)	-indeterminate	-indeterminate
2024-25	(\$1,927,375)	(\$1,927,375)	(\$723,600)	(\$723,600)	-indeterminate	-indeterminate
2025-26	(\$1,927,375)	(\$1,927,375)	(\$732,900)	(\$732,900)	-indeterminate	-indeterminate
2026-27	(\$1,927,375)	(\$1,927,375)	(\$741,900)	(\$741,900)	-indeterminate	-indeterminate

REVENUE ESTIMATING CONFERENCE

Tax: Slot Fees to PMWTF, Slot Taxes to EETF, Lottery to EETF, Misc. Revenue to GR from PMWTF

Issue: Funding Compulsive and Addictive Gambling Prevention Program

Bill Number(s): [HB405 – Proposed Language](#)

High Estimate:

	Trust - PMW		Trust - EETF		GR	
	Cash	Recurring	Cash	Cash	Recurring	Recurring
2022-23	(\$1,927,375)	(\$1,927,375)	(\$776,425)	(\$776,425)	(\$160,000)	(\$160,000)
2023-24	(\$1,927,375)	(\$1,927,375)	(\$786,625)	(\$786,625)	(\$1,340,751)	(\$1,340,751)
2024-25	(\$1,927,375)	(\$1,927,375)	(\$796,225)	(\$796,225)	(\$1,251,143)	(\$1,251,143)
2025-26	(\$1,927,375)	(\$1,927,375)	(\$805,525)	(\$805,525)	(\$1,340,751)	(\$1,340,751)
2026-27	(\$1,927,375)	(\$1,927,375)	(\$814,525)	(\$814,525)	(\$1,251,143)	(\$1,251,143)

List of affected Trust Funds:

Pari-Mutuel Wagering Trust Fund; General Revenue; Educational Enhancement Trust Fund

Section 5: Consensus Estimate (Adopted: 02/11/2022): For the impact to EETF the Conference adopted a negative indeterminate impact noting that if the Gaming Commission transfers the full 0.3 percent allowed under the proposed language, the loss to the EETF could reach \$776,425 in Fiscal Year 2022-23 and grow thereafter depending on Commission actions and future legislative appropriations.

For the impact to PMWTF the Conference adopted the proposed estimate to the PMWTF. The Conference assumes the bill doesn't affect the 50 percent of Card Room gross receipts tax and Indian Gaming revenue share payments, both of which are currently deposited directly into General Revenue.

For General Revenue, the Conference adopted the low estimate with an adjustment to include the amount of the lottery transfer in excess of current appropriation for the Compulsive or Addictive Gambling Prevention program.

EETF

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	0.0	0.0	(**)	(**)	0.0	0.0	(**)	(**)
2023-24	0.0	0.0	(**)	(**)	0.0	0.0	(**)	(**)
2024-25	0.0	0.0	(**)	(**)	0.0	0.0	(**)	(**)
2025-26	0.0	0.0	(**)	(**)	0.0	0.0	(**)	(**)
2026-27	0.0	0.0	(**)	(**)	0.0	0.0	(**)	(**)

PMWTF

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	0.0	0.0	(1.9)	(1.9)	0.0	0.0	(1.9)	(1.9)
2023-24	0.0	0.0	(1.9)	(1.9)	0.0	0.0	(1.9)	(1.9)
2024-25	0.0	0.0	(1.9)	(1.9)	0.0	0.0	(1.9)	(1.9)
2025-26	0.0	0.0	(1.9)	(1.9)	0.0	0.0	(1.9)	(1.9)
2026-27	0.0	0.0	(1.9)	(1.9)	0.0	0.0	(1.9)	(1.9)

GR

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(0.1)	(0.1)	0.0	0.0	0.0	0.0	(0.1)	(0.1)
2023-24	(1.3)	(1.3)	0.0	0.0	0.0	0.0	(1.3)	(1.3)
2024-25	(1.2)	(1.2)	0.0	0.0	0.0	0.0	(1.2)	(1.2)
2025-26	(1.3)	(1.3)	0.0	0.0	0.0	0.0	(1.3)	(1.3)
2026-27	(1.2)	(1.2)	0.0	0.0	0.0	0.0	(1.2)	(1.2)

	January 2022 REC Adopted Estimates				
	22/23	23/24	24/25	25/26	26/27
Slot Annual Regulatory Fee - PMWTF	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Transfer to GR in accordance with S. 550.135, F.S. & one-half cardroom taxes deposited directly into GR	8,953,704	10,223,992	10,224,817	10,405,761	10,408,404
Slot Taxes - PMWTF for immediate transfer to EETF	234,600,000	238,000,000	241,200,000	244,300,000	247,300,000

	LOTTERY BUDGET				
	22/23 *	23/24 *	24/25 *	25/26 *	26/27 *
Total Annual Marketing and Advertising Budget	36,312,514	36,312,514	36,312,514	36,312,514	36,312,514

*based on 2022/2023 Budget Request

	Proposed Fiscal Impact				
	22/23	23/24	24/25	25/26	26/27
PMWTF					
GAIN 0.2 Deposit/Transfer from Lottery's Annual Marketing and Advertising Budget	72,625	72,625	72,625	72,625	72,625
LOSS \$250,000 Annual Regulatory Fee from 8 slot facilities	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
NET EFFECT TO PMWTF	(1,927,375)	(1,927,375)	(1,927,375)	(1,927,375)	(1,927,375)

EETF - High Estimate					
Loss of 0.2 Deposit/Transfer from Lottery's Annual Marketing and Advertising Budget	(72,625)	(72,625)	(72,625)	(72,625)	(72,625)
Loss of 0.3 Transfer from Slot Taxes from PMWTF	(703,800)	(714,000)	(723,600)	(732,900)	(741,900)
NET EFFECT TO EETF	(776,425)	(786,625)	(796,225)	(805,525)	(814,525)

EETF - Low Estimate					
Loss of 0.3 Transfer from Slot Taxes from PMWTF	(703,800)	(714,000)	(723,600)	(732,900)	(741,900)
NET EFFECT TO EETF	(703,800)	(714,000)	(723,600)	(732,900)	(741,900)

GR - High Estimate					
Loss of 8% service charge from Slot Regulatory Fee	(160,000)	(160,000)	(160,000)	(160,000)	(160,000)
Loss of transfer to GR due to reduction of revenue into the PMWTF from Slot Regulatory Fees and the 0.3 percent that must be deposited (maintained) from other PMW, Cardroom, and Slot fees and revenues.		(1,180,751)	(1,091,143)	(1,180,751)	(1,091,143)
LOSS TO GR	(160,000)	(1,340,751)	(1,251,143)	(1,340,751)	(1,251,143)

GR - Low Estimate					
8% service charge from Slot Regulatory Fee	(160,000)	(160,000)	(160,000)	(160,000)	(160,000)
Loss Additional Transfer to GR due to Loss of Annual Regulatory Fee		(1,180,751)	(1,091,143)	(1,180,751)	(1,091,143)
Unknown-if Legislature appropriation is less than the amount deposited/maintained in the PMWTF to fund the program, then some amount of the new funds deposited or maintained may continue to transfer to GR in accordance with s. 550.135, F.S. making the loss to GR less than the high estimate.	72,625	72,625	72,625	72,625	72,625
NET EFFECT TO GR	(87,375)	(1,268,126)	(1,178,518)	(1,268,126)	(1,178,518)

REVENUE ESTIMATING CONFERENCE

Tax: Insurance Premium Tax
Issue: Domestic Surplus Lines Insurers
Bill Number(s): HB951

Entire Bill N/A

Partial Bill:

Sponsor(s): Gregory

Month/Year Impact Begins: 07/2022

Date of Analysis: 02/11/2022

Section 1: Narrative

- a. **Current Law:** Under Section 626, F.S., an authorized surplus lines insurer cannot be domiciled in the state of Florida.
- b. **Proposed Change:** Revises Section 626.914, to allow a non-admitted insurer domiciled in this state to write surplus lines insurance. The domestic surplus lines insurance policy is subject to taxes assessed upon surplus lines policies issued by non-admitted insurers, including surplus lines premium taxes, but is not subject to other taxes levied upon admitted insurers. The domestic surplus lines insurer is only authorized to issue insurance contracts in the state of Florida.

Section 2: Description of Data and Sources

Discussion with the Surplus Lines Office

Section 3: Methodology (Include Assumptions and Attach Details)

Hb951 definition of a “domestic surplus lines insurer” qualifies only non-admitted domiciled insurers to qualify and offer surplus lines contracts in the state of Florida. The proposed law will likely expand the number of surplus lines companies in Florida. Surplus Lines contracts are taxed at a higher rate (4.94%) than domestic insurance contracts (1.75%). However, the tax impact is likely zero. Under current law, interested parties must attempt to get insurance through the domestic insurance market first before going through the surplus lines insurance market. HB951 does not impact the domestic insurance market. Therefore, it is likely that the proportional split between domestic and surplus lines contracts will not change.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23			\$0.00	\$0.00		
2023-24			\$0.00	\$0.00		
2024-25			\$0.00	\$0.00		
2025-26			\$0.00	\$0.00		
2026-27			\$0.00	\$0.00		

List of affected Trust Funds: Insurance Premium Tax

Consensus Estimate (Adopted: 02/11/2022): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Tax: Insurance Premium Tax

Issue: Surplus Lines Tax

Bill Number(s): SB1402

Entire Bill N/A

Partial Bill:

Sponsor(s): Burgess

Month/Year Impact Begins: 07/2022

Date of Analysis: 02/11/2022

Section 1: Narrative

- a. **Current Law:** Under Section 626, F.S., an authorized surplus lines insurer cannot be domiciled in the state of Florida.
- b. **Proposed Change:** Revises Section 626.914, to allow a domestic insurer domiciled in this state to write surplus lines insurance. The domestic surplus lines insurance policy is subject to taxes assessed upon surplus lines policies issued by non-admitted insurers, including surplus lines premium taxes, but is not subject to other taxes levied upon admitted insurers. The domestic surplus lines insurer may issue insurance contracts in any jurisdiction, including the state of Florida

Section 2: Description of Data and Sources

Discussion with the Surplus Lines Office

Section 3: Methodology (Include Assumptions and Attach Details)

SB1402 definition of a “domestic surplus lines insurer” qualifies all domestic insurance companies to actively engage in the surplus lines insurance market. The proposed law will expand the number of surplus lines companies in Florida. Surplus Lines contracts are taxed at a higher rate (4.94%) than domestic insurance contracts (1.75%). However, the tax impact is unclear. Under current law, interested insurance parties must attempt to get insurance through the domestic insurance market first before going through the surplus lines insurance market. If a tax impact were to occur it would have to require a significant policy change among large domestic insurers to leave the domestic insurance market and offer only policies through the surplus lines market. There is no indication that this policy change will occur in the near future. Therefore, it is likely that the proportional split between domestic and surplus lines contracts will not change.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23			\$0.00	\$0.00		
2023-24			\$0.00	\$0.00		
2024-25			\$0.00	\$0.00		
2025-26			\$0.00	\$0.00		
2026-27			\$0.00	\$0.00		

List of affected Trust Funds: Insurance Premium Tax

Consensus Estimate (Adopted: 02/11/2022): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Homestead Property Tax Exemption for Classroom Teachers, Etc., and Fiscally Constrained Counties

Bill Number(s): CS/HB1563 and CS/SB1748

Entire Bill

Partial Bill:

Sponsor(s): Ways & Means Committee, Representatives Tomkow, Gregory, Woodson, and Senator Brodeur

Month/Year Impact Begins: The same day that the constitutional amendment proposed by HJR 1, or a similar joint resolution, takes effect, if such amendment is approved by the voters, which is January 1, 2023.

Date of Analysis: February 11, 2022

Section 1: Narrative

a. Current Law:

Section 1

196.011(1)(b) provides guidance for what must be included in forms necessary to apply for certain ad valorem exemptions. 196.011(9)(a) allows counties a mechanism to waive annual application for ad valorem exemptions with certain specified exceptions.

218.125, F.S., provides that the legislature annually appropriates money to the fiscally constrained counties to offset ad valorem tax revenue reductions caused by various amendments in the Florida Constitution. The fiscally constrained counties are required to provide the DOR with an estimate of the reduction in ad valorem tax revenue that are directly attributable to specified revisions of Article VII of the state constitution.

Sections 2 through 4

There is currently no homestead exemption specifically for Classroom Teachers, Law Enforcement Officers, Firefighters, Child Welfare Professionals, and Servicemembers.

b. Proposed Change:

Section 1

196.011(1)(b) is amended to include a new exemption (see Section 2 of the bill) to the list of exemptions subject to the existing guidance regarding what must be included in forms necessary to apply for certain exemptions. 196.011(9)(a) is amended to include the new exemption as one that cannot have its annual application waived by the county.

Sections 2, 4 and 5

Section 196.077 creates an additional homestead exemption specifically for individuals employed as of January 1 as full-time Classroom Teachers (K-12), Law Enforcement Officers, Firefighters, Child Welfare Professionals, or Servicemembers (U.S. Armed Forces or Florida National Guard). The maximum exemption amount is \$50,000 and it applies to the assessed valuation of a homestead between \$100,000 and \$150,000. The exemption is for all non-school levies. There is an annual application required that must include proof of employment. The same penalties apply as those related to falsifying existing homestead claims. Standard guidance for the Department of Revenue to adopt emergency rules is included. The exemption first applies to the 2023 tax roll.

Section 3

Beginning in Fiscal Year 2023-24, the bill directs the legislature to annually appropriate funds to fiscally constrained counties to offset the reduction in ad valorem tax revenue as a result of the addition of Article VII, Section 6(g), Fla Const. The method for applying and calculating distributions is the same as that used in s. 218.125, F.S.

Section 2: Description of Data and Sources

American Communities Survey, U.S. Census

Data received from the U.S. Department of Defense

2021 Final Real Property Assessment Rolls, NAL data

Data received from the Florida Department of Military Affairs

Data received from the Florida Department of Children and Families

DEO Occupational Employment and Wage Survey, 2020 Wage Estimates

Population data from the December 13, 2021 Demographic Estimating Conference

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Homestead Property Tax Exemption for Classroom Teachers, Etc., and Fiscally Constrained Counties

Bill Number(s): CS/HB1563 and CS/SB1748

Conference Package from the January 6, 2022 Ad Valorem Revenue Estimating Conference
Economic data from the December 20, 2021 Economic Estimating Conference, Florida Economy
2021 Millage and Taxes Levied Report, 2021 Final Data Book published by Property Tax Oversight

Section 3: Methodology (Include Assumptions and Attach Details)

Florida employment and entry/median/experienced wage data for 2020 are available from DEO's OEWS for teachers, law enforcement officers, and firefighters. Data was received from DCF regarding child welfare professionals and from DOD and DMA regarding servicemembers. Occupation and homeownership data from the ACS was used to calculate homeownership rates for each relevant occupation category. The calculated amounts are used in the middle estimate, the middle amounts plus 5% are used in the high estimate, and the middle amounts minus 5% are used in the low estimate. The 2020 data is adjusted to 2021 using the state and local government employment growth from the Florida Economic Estimating Conference.

The homeownership and employment data for each relevant occupation are used to estimate the number of homesteads per occupation. In the initial year of the analysis, these are assumed to be owned 25% by entry-level employees, 50% by median-wage employees, and 25% by experienced employees. For net new employees entering in future years, the entry/median/experience breakdown are assumed to be 25%/50%/25%, 50%/25%/25%, and 75%/12.5%/12.5% in the high/middle/low estimates, respectively. It is further assumed that, based on 15-20% down payment, normal 28-36% debt ratio, and 30-year fixed financing, a standard household can afford a home valued at 2.5 times their annual wages.

Due to potential other existing exemptions and the save our homes differential between just value and assessed value, some assumptions regarding the exemption amount received based on the just value of a home must be made. For the high estimate, the exemption is assumed to be \$50k for just values over \$150k and is assumed to be the just value minus \$100k for just values between \$100k and \$150k. For the middle and low, a simulation is run statewide evaluating the exemption as if it applied to all homesteads. Using actual just values, assessed values, and taxable values, the amount of exemption each parcel could claim is calculated. The simulation first calculates the "potential exemption" as how much assessed value each homestead parcel has between \$100k and \$150k. Then it compares the potential exemption to the non-school taxable value and the "estimated exemption" is equal to the potential exemption if the potential exemption is smaller than tv_nsd and is equal to tv_nsd if tv_nsd is smaller than the potential exemption. These estimated exemptions are then broken into just values groups and the average and median estimated exemption amount within each group is calculated. The maximum of the median and average exemption by just value group is used for the middle estimate and the average exemption by just value group is used for the low estimate.

Finally, assumptions must be made regarding dual and single income households and the propensity for multiple individuals within the occupation set to co-own a single homestead. Dual income households are assumed to each have the same income, which should not be problematic since the exemption is the same for a \$300k house as it is for a \$1m house. The joint ownership rate (from a prior analysis of HB283/SB460) of 43.4% was used for the dual income rate in the low, 50% for the middle, and 75% for the high. The probability of cohabitation within the occupation set is calculated as the probability of a person of one of the set occupations randomly drawing another person within the full occupation set using employee count data. This calculated probability of 4.3% is used in the middle estimate, slightly decreased to 2% for the high, and increased to 10% for the low. This percent only applies to the dual income households.

The tax base reduction can then be calculated for the high/middle/low scenarios for the entry/median/experienced single and dual income households of each occupation. This is done by calculating the affordable home price based on 2.5 times annual wages, calculating the exemption amount for that home price, and multiplying it by the number of employees in that occupation and wage-level category. Summing all of these calculations together provides a total reduction in non-school taxable value for a given year. No growth rate is applied as the exemption amount does not grow each year. Only those with an assessed value less than \$150k would potentially see an increasing exemption.

Analysis of exemption growth for relevant parcels is done by growing a given year's affordable home value by the save our homes rate from the Ad Valorem Estimating Conference for single and dual income households. This is calculated each year for each occupation. For those remaining under \$100k or over \$150k between years, no change is made. When a home value increases to over \$100k for the first time, the new value minus \$100k is the new impact. When it changes between \$100k and \$150k, the difference between the current and previous period home value is the new impact. When it first exceeds \$150k,

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Homestead Property Tax Exemption for Classroom Teachers, Etc., and Fiscally Constrained Counties

Bill Number(s): CS/HB1563 and CS/SB1748

\$150k minus the previous period home value is the new impact. The total of these incremental impacts is calculated for each future year.

Every year this process is re-applied for the net new employees' homesteads. The number of new homesteads within each occupation group is estimated by first calculating the ratio of 2021 homesteads in each occupation to the total number of 2021 homesteads, then multiplying that ratio by the total new homesteads in the state each year (forecasted by average growth). Further, each year the wages by occupation are grown using the state and local government employee wage growth rate from the Florida Economic Estimating Conference.

Once each year of the analysis has its base and future impacts calculated, each year is summed across each layer and multiplied by the 2021 non-school millage rate to arrive at a revenue impact in each year. This first applies to the 2023 tax roll, resulting in an impact of \$0 for the 2022-23 fiscal year.

The impact on fiscally constrained counties is calculated using the employment data and the weighted millage rate for the fiscally constrained counties.

Section 4: Proposed Fiscal Impact

Ad Valorem Tax:

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	\$0	\$(137.2 M)	\$0	\$(80.9 M)	\$0	\$(60.4 M)
2023-24	\$(140.9 M)	\$(140.9 M)	\$(83.8 M)	\$(83.8 M)	\$(62.7 M)	\$(62.7 M)
2024-25	\$(144.7 M)	\$(144.7 M)	\$(87.0 M)	\$(87.0 M)	\$(65.3 M)	\$(65.3 M)
2025-26	\$(148.6 M)	\$(148.6 M)	\$(90.2 M)	\$(90.2 M)	\$(68.0 M)	\$(68.0 M)
2026-27	\$(152.7 M)	\$(152.7 M)	\$(93.6 M)	\$(93.6 M)	\$(70.8 M)	\$(70.8 M)

Appropriation to Offset Revenue Reduction in Fiscally Constrained Counties:

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23						
2023-24	\$6.7 M	\$6.7 M	\$3.8 M	\$3.8 M	\$2.7 M	\$2.7 M
2024-25	\$6.9 M	\$6.9 M	\$3.9 M	\$3.9 M	\$2.9 M	\$2.9 M
2025-26	\$7.1 M	\$7.1 M	\$4.1 M	\$4.1 M	\$3.0 M	\$3.0 M
2026-27	\$7.3 M	\$7.3 M	\$4.3 M	\$4.3 M	\$3.2 M	\$3.2 M

List of affected Trust Funds: Ad valorem

Section 5: Consensus Estimate (Adopted: 02/11/2022): The impact of the implementing bill to the constitutional amendment is zero/negative indeterminate due to the requirement for a statewide referendum. If the constitutional amendment does not pass, the impact is zero.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	0	0	0	0	0	0/(**)	0	0/(**)
2023-24	0	0	0	0	0/(**)	0/(**)	0/(**)	0/(**)
2024-25	0	0	0	0	0/(**)	0/(**)	0/(**)	0/(**)
2025-26	0	0	0	0	0/(**)	0/(**)	0/(**)	0/(**)
2026-27	0	0	0	0	0/(**)	0/(**)	0/(**)	0/(**)

If approved, the Conference adopted the following impact:

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Homestead Property Tax Exemption for Classroom Teachers, Etc., and Fiscally Constrained Counties

Bill Number(s): CS/HB1563 and CS/SB1748

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	0.0	0.0	0.0	(80.9)	0.0	(80.9)
2023-24	0.0	0.0	(83.8)	(83.8)	(83.8)	(83.8)
2024-25	0.0	0.0	(87.0)	(87.0)	(87.0)	(87.0)
2025-26	0.0	0.0	(90.2)	(90.2)	(90.2)	(90.2)
2026-27	0.0	0.0	(93.6)	(93.6)	(93.6)	(93.6)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1		AV 1.6.22														
2	AV Tax Year	SOH Growth														
3	2022	3%														
4	2023	2%														
5	2024	2.22%														
6	2025	2.04%														
7	2026	2.15%														
8																
9		fmpop	FDEC202112													
10	AV Tax Year	Pop	Growth													
11	2020	21,450														
12	2021	21,809	1.67%													
13	2022	22,163	1.63%													
14	2023	22,487	1.46%													
15	2024	22,795	1.37%													
16	2025	23,092	1.30%													
17	2026	23,378	1.24%													
18																
19	State/Local Gov Wage & Employment Growth			FEEC202112												
20	AV Tax Year	FYWRGSL	(rate)	FNGOVSL	(rate)											
21	2020			959.7												
22	2021	2.21	2.21%	941.7	-1.87%											
23	2022	2.57	2.57%	962.8	2.24%											
24	2023	0.62	0.62%	976.4	1.41%											
25	2024	0.42	0.42%	979.6	0.32%											
26	2025	0.22	0.22%	981.6	0.21%											
27	2026	0.04	0.04%	982.8	0.12%											
28																
29		NAL														
30	AV Tax Year	Hmstds	Growth	New HS												
31	2015	4,287,376														
32	2016	4,345,531	1.36%	58,155												
33	2017	4,422,295	1.77%	76,764												
34	2018	4,513,631	2.07%	91,336												
35	2019	4,615,568	2.26%	101,937												
36	2020	4,723,677	2.34%	108,109												
37	2021	4,826,974	2.19%	103,297												
38	2022	4,936,184	2.26%	109,210												
39	2023	5,047,932	2.26%	111,748												
40	2024	5,160,890	2.24%	112,958												
41	2025	5,277,252	2.25%	116,362												
42	2026	5,396,100	2.25%	118,848												
43																
44	Share of Homesteads			2021												
45	Occupations	high	middle	low												
46	Teachers (K-12)	3.10%	2.92%	2.73%												
47	Firefighters	0.34%	0.32%	0.30%												
48	Firefighters Supervisors	0.11%	0.10%	0.10%												
49	Police/Sherriff's Officers	0.65%	0.61%	0.57%												
50	Police/Sherriff's Supervisors	0.15%	0.15%	0.14%												
51	Corrections	0.36%	0.34%	0.31%												
52	Corrections Supervisors	0.11%	0.10%	0.09%												
53	Childrens' Protective Workers	0.01%	0.01%	0.01%												
54	Childrens' Protective Supervisors	0.00%	0.00%	0.00%												
55	Active Military - enlisted	0.65%	0.57%	0.50%												
56	National Guard	0.21%	0.20%	0.19%												
57																
58	New Homesteads			2022	2023	2024	2025	2026								
59	Occupations	high	middle	low	high	middle	low	high	middle	low	high	middle	low	high	middle	low
60	Teachers (K-12)	3,390	3,184	2,977	3,469	3,258	3,046	3,507	3,293	3,079	3,612	3,392	3,172	3,690	3,465	3,240
61	Firefighters	371	350	329	380	358	337	384	362	340	396	373	351	404	381	358
62	Firefighters Supervisors	120	114	108	123	117	110	125	118	111	128	122	115	131	124	117
63	Police/Sherriff's Officers	711	668	625	727	684	640	735	691	647	757	712	666	774	727	680
64	Police/Sherriff's Supervisors	168	159	149	172	162	152	174	164	154	179	169	159	183	173	162
65	Corrections	395	367	340	405	376	348	409	380	351	421	392	362	430	400	370
66	Corrections Supervisors	117	110	103	120	113	105	121	114	107	125	117	110	127	120	112
67	Childrens' Protective Workers	15	14	13	16	15	13	16	15	13	16	15	14	17	15	14
68	Childrens' Protective Supervisors	4	3	3	4	4	3	4	4	3	4	4	3	4	4	3
69	Active Military - enlisted	705	627	549	722	642	561	730	649	568	752	668	585	768	682	597
70	National Guard	232	218	204	237	223	208	240	225	211	247	232	217	252	237	222

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
Salaries 2020 Quarter 2 information - DEO & DCF for CPS																								
Occupation	Number of employees	Entry	Median	Experienced																				
Teachers (K-12)	182,745 \$	40,824 \$	59,561 \$	71,052 \$																				
Firefighters	18,644 \$	33,909 \$	50,959 \$	63,885 \$																				
Firefighters Supervisors	5,603 \$	52,766 \$	80,191 \$	98,411 \$																				
Police/Sheriff's Officers	37,858 \$	44,484 \$	61,377 \$	73,941 \$																				
Police/Sheriff's Supervisors	8,547 \$	59,314 \$	86,654 \$	105,617 \$																				
Corrections	24,611 \$	33,250 \$	38,608 \$	53,152 \$																				
Corrections Supervisors	6,151 \$	37,481 \$	41,818 \$	54,701 \$																				
Children's Protective Workers	1,062 \$	39,600 \$	43,560 \$	44,699 \$																				
Children's Protective Supervisors	242 \$	50,233 \$	53,076 \$	53,128 \$																				
Active Military - enlisted	69,290 \$	34,985 \$	39,577 \$	44,291 \$																				
National Guard	12,337 \$	44,284 \$	61,377 \$	73,941 \$																				
Total	367,092																							
Home Ownership Rate - ACS 5yr	High	Middle	Low																					
Teachers (K-12)	(adjust below)	Overall Participation	(adjust below)																					
Teachers (K-12)	82%	77%	72%																					
Firefighters	88%	83%	78%																					
Firefighters Supervisors	95%	90%	85%																					
Police/Sheriff's Officers	83%	78%	73%																					
Police/Sheriff's Supervisors	87%	82%	77%																					
Corrections	71%	66%	61%																					
Corrections Supervisors	84%	79%	74%																					
Children's Protective Workers	64%	59%	54%																					
Children's Protective Supervisors	68%	63%	58%																					
Active Military	45%	40%	35%																					
National Guard	83%	78%	73%																					
Household participation (high)	Group Total	Entry	Median	Experienced																				
Teachers (K-12)	149,851	37,463	74,926	37,463																				
Firefighters	16,407	4,102	8,204	4,102																				
Firefighters Supervisors	5,323	1,331	2,662	1,331																				
Police/Sheriff's Officers	31,422	7,856	15,711	7,856																				
Police/Sheriff's Supervisors	7,436	1,859	3,718	1,859																				
Corrections	17,474	4,369	8,737	4,369																				
Corrections Supervisors	5,169	1,292	2,585	1,292																				
Children's Protective Workers	680	170	340	170																				
Children's Protective Supervisors	165	41	83	41																				
Active Military	31,181	7,795	15,591	7,795																				
National Guard	10,240	2,560	5,120	2,560																				
Total	275,348	68,837	137,674	68,837																				
Household participation (mid)	Group Total	Entry	Median	Experienced																				
Teachers (K-12)	140,713	35,178	70,357	35,178																				
Firefighters	15,475	3,869	7,738	3,869																				
Firefighters Supervisors	5,043	1,261	2,522	1,261																				
Police/Sheriff's Officers	29,520	7,382	14,765	7,382																				
Police/Sheriff's Supervisors	7,009	1,752	3,505	1,752																				
Corrections	16,243	4,061	8,122	4,061																				
Corrections Supervisors	4,861	1,215	2,431	1,215																				
Children's Protective Workers	627	157	314	157																				
Children's Protective Supervisors	152	38	76	38																				
Active Military	27,716	6,929	13,858	6,929																				
National Guard	9,623	2,406	4,812	2,406																				
Total	256,991	64,248	128,496	64,248																				

C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
Household participation (low)	Group Total	Entry	Median	Experienced																			
100	Teachers (K-12)	131,576	32,894	65,788																			
101	Firefighters	14,543	3,636	7,272																			
102	Firefighters Supervisors	4,763	1,191	2,382																			
103	Police/Sheriff's Officers	27,636	6,909	13,818																			
104	Police/Sheriff's Supervisors	6,581	1,645	3,291																			
105	Corrections	15,012	3,753	7,506																			
106	Corrections Supervisors	4,553	1,138	2,277																			
107	Children's Protective Workers	573	143	287																			
108	Children's Protective Supervisors	140	35	70																			
109	Active Military	24,252	6,063	12,126																			
110	National Guard	9,006	2,252	4,503																			
111	Total	238,635	59,659	119,318																			
	Estimated Home Value Single Owner (middle)	Entry	Median	Experienced																			
112	Teachers (K-12)	\$ 103,061	\$ 248,902	\$ 177,629																			
113	Firefighters	\$ 84,773	\$ 127,399	\$ 159,713																			
114	Firefighters Supervisors	\$ 131,916	\$ 200,479	\$ 246,027																			
115	Police/Sheriff's Officers	\$ 110,710	\$ 153,442	\$ 184,853																			
116	Police/Sheriff's Supervisors	\$ 149,298	\$ 216,636	\$ 266,543																			
117	Corrections	\$ 83,125	\$ 96,519	\$ 132,979																			
118	Corrections Supervisors	\$ 93,207	\$ 104,544	\$ 136,753																			
119	Children's Protective Workers	\$ 69,000	\$ 108,900	\$ 111,748																			
120	Children's Protective Supervisors	\$ 125,583	\$ 132,690	\$ 132,820																			
121	Active Military	\$ 87,463	\$ 98,943	\$ 110,728																			
122	National Guard	\$ 110,710	\$ 153,442	\$ 184,853																			
	Estimated Home Value Dual Owner (middle)	Entry	Median	Experienced																			
123	Teachers (K-12)	\$ 204,121	\$ 297,805	\$ 355,238																			
124	Firefighters	\$ 169,546	\$ 254,957	\$ 319,426																			
125	Firefighters Supervisors	\$ 263,832	\$ 400,957	\$ 492,055																			
126	Police/Sheriff's Officers	\$ 221,419	\$ 306,883	\$ 369,705																			
127	Police/Sheriff's Supervisors	\$ 296,572	\$ 433,272	\$ 533,086																			
128	Corrections	\$ 166,251	\$ 193,638	\$ 265,958																			
129	Corrections Supervisors	\$ 187,404	\$ 209,089	\$ 273,506																			
130	Children's Protective Workers	\$ 198,000	\$ 217,800	\$ 223,495																			
131	Children's Protective Supervisors	\$ 251,165	\$ 265,380	\$ 265,640																			
132	Active Military	\$ 174,925	\$ 197,885	\$ 221,455																			
133	National Guard	\$ 221,419	\$ 306,883	\$ 369,705																			
	Exemption by JV	High	Middle	Low																			
134	X < \$100k	\$ -	\$ -	\$ -																			
135	\$100k <= X < \$150k	\$ value-\$100k	\$ 5,942	\$ 5,942																			
136	\$150k <= X < \$200k	\$ 50,000	\$ 22,431	\$ 22,431																			
137	\$200k <= X < \$300k	\$ 50,000	\$ 39,214	\$ 39,214																			
138	\$300k <= X < \$400k	\$ 50,000	\$ 47,706	\$ 47,706																			
139	\$400k <= X < \$500k	\$ 50,000	\$ 48,855	\$ 48,855																			
140	\$500k <= X < \$600k	\$ 50,000	\$ 49,199	\$ 49,199																			
141	\$600k <= X < \$700k	\$ 50,000	\$ 49,373	\$ 49,373																			
142	\$700k <= X < \$800k	\$ 50,000	\$ 49,474	\$ 49,474																			
143	\$800k <= X < \$900k	\$ 50,000	\$ 49,545	\$ 49,545																			
144	\$900k <= X < \$1m	\$ 50,000	\$ 49,593	\$ 49,593																			
145	\$1m <= X	\$ 50,000	\$ 49,793	\$ 49,793																			

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
110		High	Middle	Low																				
111	Participation Rate from ACS + X%	5%	0%	5%																				
112	Entry Participation Rate	25.0%	25.0%	25.0%																				
113	Median Participation Rate	50.0%	50.0%	50.0%																				
114	Experienced Participation Rate	25.0%	25.0%	25.0%																				
115	Entry Participation Rate (future)	25.0%	50.0%	75.0%																				
116	Median Participation Rate (future)	50.0%	25.0%	12.5%																				
117	Experienced Participation Rate (future)	25.0%	25.0%	12.5%																				
118	Assumes X times salary is average home available with 15.00% down payment, normal 28-36% debt ratio and 30 year fixed financing	2.5	2.5	2.5																				
119	Percent of Cohabiting within Occupation Set	2.0%	4.3%	10.0%																				
120	Percent of dual similar income households	75.0%	50.0%	43.4%																				
121																								
122	Tax Base Reduction by group (High)	Total	Entry	Median	Experienced																			
123	Teachers (K-12)	\$ 6,966,817,239	\$ 1,410,103,609	\$ 3,697,624,662	\$ 1,859,088,969																			
124	Firefighters	\$ 716,577,674	\$ 152,277,469	\$ 360,745,861	\$ 203,549,344																			
125	Firefighters Supervisors	\$ 258,133,612	\$ 60,022,211	\$ 132,076,938	\$ 65,038,469																			
126	Police/Sheriff's Officers	\$ 1,482,155,471	\$ 312,667,909	\$ 779,658,375	\$ 389,829,188																			
127	Police/Sheriff's Supervisors	\$ 368,214,978	\$ 91,456,353	\$ 184,505,750	\$ 92,252,875																			
128	Corrections	\$ 684,739,629	\$ 162,180,563	\$ 328,361,125	\$ 198,197,942																			
129	Corrections Supervisors	\$ 200,708,800	\$ 47,874,781	\$ 98,885,799	\$ 50,848,221																			
130	Children's Protective Workers	\$ 26,500,769	\$ 6,311,250	\$ 13,379,000	\$ 6,810,519																			
131	Children's Protective Supervisors	\$ 7,402,132	\$ 1,795,226	\$ 3,737,044	\$ 1,869,861																			
132	Active Military	\$ 178,900,511	\$ 289,398,656	\$ 578,797,313	\$ 310,324,542																			
133	National Guard	\$ 483,034,195	\$ 101,894,195	\$ 254,080,000	\$ 127,040,000																			
134	Total	\$ 12,378,764,015	\$ 2,636,082,221	\$ 6,427,851,865	\$ 3,314,829,930																			
135																								
136	Tax Base Reduction by group (Middle)	Total	Entry	Median	Experienced																			
137	Teachers (K-12)	\$ 4,150,244,899	\$ 965,056,880	\$ 3,930,113,761	\$ 1,255,074,258																			
138	Firefighters	\$ 392,749,266	\$ 42,456,226	\$ 212,265,466	\$ 138,027,575																			
139	Firefighters Supervisors	\$ 221,664,655	\$ 34,586,583	\$ 124,739,714	\$ 62,359,357																			
140	Police/Sheriff's Officers	\$ 992,661,857	\$ 202,519,772	\$ 520,761,390	\$ 263,380,695																			
141	Police/Sheriff's Supervisors	\$ 308,080,025	\$ 48,070,069	\$ 173,339,970	\$ 85,669,985																			
142	Corrections	\$ 245,089,720	\$ 44,563,262	\$ 89,126,524	\$ 111,399,934																			
143	Corrections Supervisors	\$ 111,351,429	\$ 13,336,333	\$ 66,076,732	\$ 33,328,366																			
144	Children's Protective Workers	\$ 14,620,725	\$ 1,720,397	\$ 8,600,352	\$ 4,300,176																			
145	Children's Protective Supervisors	\$ 4,169,868	\$ 1,042,467	\$ 2,084,934	\$ 1,042,467																			
146	Active Military	\$ 418,205,177	\$ 76,039,855	\$ 152,079,711	\$ 90,085,610																			
147	National Guard	\$ 321,491,654	\$ 65,997,757	\$ 171,662,598	\$ 85,831,299																			
148	Total	\$ 7,184,323,274	\$ 1,495,389,400	\$ 3,457,430,152	\$ 2,231,509,722																			
149																								
150	Tax Base Reduction by group (Low)	Total	Entry	Median	Experienced																			
151	Teachers (K-12)	\$ 2,991,988,775	\$ 642,459,388	\$ 1,298,918,775	\$ 1,064,620,612																			
152	Firefighters	\$ 393,317,255	\$ 33,624,368	\$ 142,021,142	\$ 117,671,745																			
153	Firefighters Supervisors	\$ 174,498,305	\$ 23,256,780	\$ 100,827,683	\$ 50,413,842																			
154	Police/Sheriff's Officers	\$ 805,714,407	\$ 134,941,081	\$ 447,232,217	\$ 223,611,109																			
155	Police/Sheriff's Supervisors	\$ 243,336,121	\$ 32,133,112	\$ 130,312,825	\$ 69,889,585																			
156	Corrections	\$ 177,426,784	\$ 34,708,227	\$ 69,417,453	\$ 73,300,604																			
157	Corrections Supervisors	\$ 77,221,009	\$ 10,526,834	\$ 44,462,783	\$ 22,231,392																			
158	Children's Protective Workers	\$ 9,714,143	\$ 1,324,814	\$ 5,995,690	\$ 2,792,845																			
159	Children's Protective Supervisors	\$ 2,734,368	\$ 683,592	\$ 1,367,184	\$ 683,592																			
160	Active Military	\$ 286,634,318	\$ 56,072,212	\$ 112,144,423	\$ 118,417,681																			
161	National Guard	\$ 262,585,190	\$ 43,974,603	\$ 145,740,458	\$ 72,870,229																			
162	Total	\$ 5,323,248,881	\$ 1,013,706,009	\$ 2,493,030,634	\$ 1,816,569,238																			
163																								

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
166	Non-school - millage	10.75850																						
167																								
168	Tax Impact NSD of 2021 cohort in:	High	Middle	Low																				
169	2021	\$ (133.2)	\$ (77.3)	\$ (57.3)																				
170	2022	\$ (134.1)	\$ (79.1)	\$ (59.2)																				
171	2023	\$ (134.7)	\$ (80.2)	\$ (60.3)																				
172	2024	\$ (135.4)	\$ (81.5)	\$ (61.6)																				
173	2025	\$ (136.0)	\$ (82.6)	\$ (62.8)																				
174	2026	\$ (136.7)	\$ (83.8)	\$ (64.1)																				
175																								
176		Tax Impact NSD of 2021 cohort in:																						
177	Year	High		Middle		Low																		
178		Cash	Recurring	Cash	Recurring	Cash	Recurring																	
179	2022	\$0	\$137.2 M	\$0	\$69.9 M	\$0	\$66.4 M																	
180	2023	\$140.9 M	\$140.9 M	\$83.8 M	\$83.8 M	\$62.7 M	\$62.7 M																	
181	2024	\$144.7 M	\$144.7 M	\$87.0 M	\$87.0 M	\$65.3 M	\$65.3 M																	
182	2025	\$148.6 M	\$148.6 M	\$90.2 M	\$90.2 M	\$68.0 M	\$68.0 M																	
183	2026	\$152.7 M	\$152.7 M	\$93.6 M	\$93.6 M	\$70.8 M	\$70.8 M																	

	A	B	C	D	E	G	H	I
1			Single Income			Dual Income		
2	Year	Estimated Home Value (middle)	Entry	Median	Experienced	Entry	Median	Experienced
3	21	Teachers (K-12)	\$ 102,061	\$ 148,903	\$ 177,629	\$ 204,121	\$ 297,805	\$ 355,258
4	21	Firefighters	\$ 84,773	\$ 127,399	\$ 159,713	\$ 169,546	\$ 254,797	\$ 319,426
5	21	Firefighters Supervisors	\$ 131,916	\$ 200,479	\$ 246,027	\$ 263,832	\$ 400,957	\$ 492,055
6	21	Police/Sherriff's Officers	\$ 110,710	\$ 153,442	\$ 184,853	\$ 221,419	\$ 306,883	\$ 369,705
7	21	Police/Sherriff's Supervisors	\$ 148,286	\$ 216,636	\$ 266,543	\$ 296,572	\$ 433,272	\$ 533,086
8	21	Corrections	\$ 83,125	\$ 96,519	\$ 132,979	\$ 166,251	\$ 193,038	\$ 265,958
9	21	Corrections Supervisors	\$ 93,702	\$ 104,544	\$ 136,753	\$ 187,404	\$ 209,089	\$ 273,506
10	21	Childrens' Protective Workers	\$ 99,000	\$ 108,900	\$ 111,748	\$ 198,000	\$ 217,800	\$ 223,495
11	21	Childrens' Protective Supervisors	\$ 125,583	\$ 132,690	\$ 132,820	\$ 251,165	\$ 265,380	\$ 265,640
12	21	Active Military	\$ 87,463	\$ 98,943	\$ 110,728	\$ 174,925	\$ 197,885	\$ 221,455
13	21	National Guard	\$ 110,710	\$ 153,442	\$ 184,853	\$ 221,419	\$ 306,883	\$ 369,705
14	22	Teachers (K-12)	\$ 105,122	\$ 153,370	\$ 182,958	\$ 210,245	\$ 306,740	\$ 365,915
15	22	Firefighters	\$ 87,316	\$ 131,220	\$ 164,505	\$ 174,632	\$ 262,441	\$ 329,009
16	22	Firefighters Supervisors	\$ 135,874	\$ 206,493	\$ 253,408	\$ 271,747	\$ 412,986	\$ 506,816
17	22	Police/Sherriff's Officers	\$ 114,031	\$ 158,045	\$ 190,398	\$ 228,062	\$ 316,090	\$ 380,797
18	22	Police/Sherriff's Supervisors	\$ 152,735	\$ 223,135	\$ 274,539	\$ 305,469	\$ 446,270	\$ 549,079
19	22	Corrections	\$ 85,619	\$ 99,414	\$ 136,969	\$ 171,238	\$ 198,829	\$ 273,937
20	22	Corrections Supervisors	\$ 96,513	\$ 107,681	\$ 140,855	\$ 193,026	\$ 215,361	\$ 281,711
21	22	Childrens' Protective Workers	\$ 101,970	\$ 112,167	\$ 115,100	\$ 203,940	\$ 224,334	\$ 230,200
22	22	Childrens' Protective Supervisors	\$ 129,350	\$ 136,671	\$ 136,805	\$ 258,700	\$ 273,341	\$ 273,609
23	22	Active Military	\$ 90,086	\$ 101,911	\$ 114,049	\$ 180,173	\$ 203,822	\$ 228,099
24	22	National Guard	\$ 114,031	\$ 158,045	\$ 190,398	\$ 228,062	\$ 316,090	\$ 380,797
25	22	Teachers (K-12)	\$ 3,062	\$ 1,097	\$ -	\$ -	\$ -	\$ -
26	22	Firefighters	\$ -	\$ 3,822	\$ -	\$ -	\$ -	\$ -
27	22	Firefighters Supervisors	\$ 3,957	\$ -	\$ -	\$ -	\$ -	\$ -
28	22	Police/Sherriff's Officers	\$ 3,321	\$ -	\$ -	\$ -	\$ -	\$ -
29	22	Police/Sherriff's Supervisors	\$ 1,714	\$ -	\$ -	\$ -	\$ -	\$ -
30	22	Corrections	\$ -	\$ -	\$ 3,989	\$ -	\$ -	\$ -
31	22	Corrections Supervisors	\$ -	\$ 3,136	\$ 4,103	\$ -	\$ -	\$ -
32	22	Childrens' Protective Workers	\$ 1,970	\$ 3,267	\$ 3,352	\$ -	\$ -	\$ -
33	22	Childrens' Protective Supervisors	\$ 3,767	\$ 3,981	\$ 3,985	\$ -	\$ -	\$ -
34	22	Active Military	\$ -	\$ 1,911	\$ 3,322	\$ -	\$ -	\$ -
35	22	National Guard	\$ 3,321	\$ -	\$ -	\$ -	\$ -	\$ -
36	23	Teachers (K-12)	\$ 107,246	\$ 156,468	\$ 186,653	\$ 214,492	\$ 312,936	\$ 373,307
37	23	Firefighters	\$ 89,080	\$ 133,871	\$ 167,828	\$ 178,160	\$ 267,742	\$ 335,655
38	23	Firefighters Supervisors	\$ 138,618	\$ 210,664	\$ 258,527	\$ 277,237	\$ 421,328	\$ 517,054
39	23	Police/Sherriff's Officers	\$ 116,334	\$ 161,237	\$ 194,244	\$ 232,669	\$ 322,475	\$ 388,489
40	23	Police/Sherriff's Supervisors	\$ 155,820	\$ 227,642	\$ 280,085	\$ 311,640	\$ 455,285	\$ 560,170
41	23	Corrections	\$ 87,349	\$ 101,423	\$ 139,735	\$ 174,697	\$ 202,845	\$ 279,471
42	23	Corrections Supervisors	\$ 98,463	\$ 109,856	\$ 143,701	\$ 196,925	\$ 219,712	\$ 287,401
43	23	Childrens' Protective Workers	\$ 104,030	\$ 114,433	\$ 117,425	\$ 208,060	\$ 228,866	\$ 234,850
44	23	Childrens' Protective Supervisors	\$ 131,963	\$ 139,431	\$ 139,568	\$ 263,926	\$ 278,863	\$ 279,136
45	23	Active Military	\$ 91,906	\$ 103,969	\$ 116,353	\$ 183,812	\$ 207,939	\$ 232,706
46	23	National Guard	\$ 116,334	\$ 161,237	\$ 194,244	\$ 232,669	\$ 322,475	\$ 388,489
47	23	Teachers (K-12)	\$ 2,123	\$ -	\$ -	\$ -	\$ -	\$ -
48	23	Firefighters	\$ -	\$ 2,651	\$ -	\$ -	\$ -	\$ -
49	23	Firefighters Supervisors	\$ 2,745	\$ -	\$ -	\$ -	\$ -	\$ -
50	23	Police/Sherriff's Officers	\$ 2,303	\$ -	\$ -	\$ -	\$ -	\$ -
51	23	Police/Sherriff's Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	23	Corrections	\$ -	\$ 1,423	\$ 2,767	\$ -	\$ -	\$ -
53	23	Corrections Supervisors	\$ -	\$ 2,175	\$ 2,845	\$ -	\$ -	\$ -
54	23	Childrens' Protective Workers	\$ 2,060	\$ 2,266	\$ 2,325	\$ -	\$ -	\$ -
55	23	Childrens' Protective Supervisors	\$ 2,613	\$ 2,761	\$ 2,763	\$ -	\$ -	\$ -
56	23	Active Military	\$ -	\$ 2,059	\$ 2,304	\$ -	\$ -	\$ -
57	23	National Guard	\$ 2,303	\$ -	\$ -	\$ -	\$ -	\$ -
58	24	Teachers (K-12)	\$ 109,627	\$ 159,941	\$ 190,797	\$ 219,254	\$ 319,883	\$ 381,594
59	24	Firefighters	\$ 91,057	\$ 136,843	\$ 171,553	\$ 182,115	\$ 273,686	\$ 343,107
60	24	Firefighters Supervisors	\$ 141,696	\$ 215,341	\$ 264,266	\$ 283,391	\$ 430,682	\$ 528,533
61	24	Police/Sherriff's Officers	\$ 118,917	\$ 164,817	\$ 198,557	\$ 237,834	\$ 329,634	\$ 397,113
62	24	Police/Sherriff's Supervisors	\$ 159,279	\$ 232,696	\$ 286,303	\$ 318,558	\$ 465,392	\$ 572,606
63	24	Corrections	\$ 89,288	\$ 103,674	\$ 142,837	\$ 178,575	\$ 207,348	\$ 285,675
64	24	Corrections Supervisors	\$ 100,648	\$ 112,295	\$ 146,891	\$ 201,297	\$ 224,589	\$ 293,782
65	24	Childrens' Protective Workers	\$ 106,339	\$ 116,973	\$ 120,032	\$ 212,679	\$ 233,946	\$ 240,064
66	24	Childrens' Protective Supervisors	\$ 134,892	\$ 142,527	\$ 142,666	\$ 269,785	\$ 285,054	\$ 285,333
67	24	Active Military	\$ 93,946	\$ 106,277	\$ 118,936	\$ 187,893	\$ 212,555	\$ 237,872
68	24	National Guard	\$ 118,917	\$ 164,817	\$ 198,557	\$ 237,834	\$ 329,634	\$ 397,113

	A	B	C	D	E	G	H	I
1			Single Income			Dual Income		
2	Year	Estimated Home Value (middle)	Entry	Median	Experienced	Entry	Median	Experienced
69	24	Teachers (K-12)	\$ 2,381	\$ -	\$ -	\$ -	\$ -	\$ -
70	24	Firefighters	\$ -	\$ 2,972	\$ -	\$ -	\$ -	\$ -
71	24	Firefighters Supervisors	\$ 3,077	\$ -	\$ -	\$ -	\$ -	\$ -
72	24	Police/Sherriff's Officers	\$ 2,583	\$ -	\$ -	\$ -	\$ -	\$ -
73	24	Police/Sherriff's Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	24	Corrections	\$ -	\$ 2,252	\$ 3,102	\$ -	\$ -	\$ -
75	24	Corrections Supervisors	\$ 648	\$ 2,439	\$ 3,190	\$ -	\$ -	\$ -
76	24	Childrens' Protective Workers	\$ 2,309	\$ 2,540	\$ 2,607	\$ -	\$ -	\$ -
77	24	Childrens' Protective Supervisors	\$ 2,930	\$ 3,095	\$ 3,098	\$ -	\$ -	\$ -
78	24	Active Military	\$ -	\$ 2,308	\$ 2,583	\$ -	\$ -	\$ -
79	24	National Guard	\$ 2,583	\$ -	\$ -	\$ -	\$ -	\$ -
80	25	Teachers (K-12)	\$ 111,863	\$ 163,204	\$ 194,689	\$ 223,726	\$ 326,409	\$ 389,379
81	25	Firefighters	\$ 92,915	\$ 139,635	\$ 175,053	\$ 185,830	\$ 279,269	\$ 350,106
82	25	Firefighters Supervisors	\$ 144,586	\$ 219,734	\$ 269,657	\$ 289,172	\$ 439,468	\$ 539,315
83	25	Police/Sherriff's Officers	\$ 121,343	\$ 168,179	\$ 202,607	\$ 242,686	\$ 336,358	\$ 405,214
84	25	Police/Sherriff's Supervisors	\$ 162,528	\$ 237,443	\$ 292,143	\$ 325,057	\$ 474,886	\$ 584,287
85	25	Corrections	\$ 91,109	\$ 105,789	\$ 145,751	\$ 182,218	\$ 211,578	\$ 291,503
86	25	Corrections Supervisors	\$ 102,702	\$ 114,585	\$ 149,887	\$ 205,403	\$ 229,171	\$ 299,775
87	25	Childrens' Protective Workers	\$ 108,509	\$ 119,359	\$ 122,480	\$ 217,017	\$ 238,719	\$ 244,961
88	25	Childrens' Protective Supervisors	\$ 137,644	\$ 145,434	\$ 145,577	\$ 275,288	\$ 290,869	\$ 291,154
89	25	Active Military	\$ 95,863	\$ 108,446	\$ 121,362	\$ 191,726	\$ 216,891	\$ 242,725
90	25	National Guard	\$ 121,343	\$ 168,179	\$ 202,607	\$ 242,686	\$ 336,358	\$ 405,214
91	25	Teachers (K-12)	\$ 2,236	\$ -	\$ -	\$ -	\$ -	\$ -
92	25	Firefighters	\$ -	\$ 2,792	\$ -	\$ -	\$ -	\$ -
93	25	Firefighters Supervisors	\$ 2,891	\$ -	\$ -	\$ -	\$ -	\$ -
94	25	Police/Sherriff's Officers	\$ 2,426	\$ -	\$ -	\$ -	\$ -	\$ -
95	25	Police/Sherriff's Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	25	Corrections	\$ -	\$ 2,115	\$ 2,914	\$ -	\$ -	\$ -
97	25	Corrections Supervisors	\$ 2,053	\$ 2,291	\$ 2,997	\$ -	\$ -	\$ -
98	25	Childrens' Protective Workers	\$ 2,169	\$ 2,386	\$ 2,449	\$ -	\$ -	\$ -
99	25	Childrens' Protective Supervisors	\$ 2,752	\$ 2,908	\$ 2,910	\$ -	\$ -	\$ -
100	25	Active Military	\$ -	\$ 2,168	\$ 2,426	\$ -	\$ -	\$ -
101	25	National Guard	\$ 2,426	\$ -	\$ -	\$ -	\$ -	\$ -
102	26	Teachers (K-12)	\$ 114,268	\$ 166,713	\$ 198,875	\$ 228,536	\$ 333,426	\$ 397,751
103	26	Firefighters	\$ 94,913	\$ 142,637	\$ 178,817	\$ 189,825	\$ 285,274	\$ 357,633
104	26	Firefighters Supervisors	\$ 147,695	\$ 224,458	\$ 275,455	\$ 295,390	\$ 448,916	\$ 550,910
105	26	Police/Sherriff's Officers	\$ 123,952	\$ 171,795	\$ 206,963	\$ 247,904	\$ 343,590	\$ 413,926
106	26	Police/Sherriff's Supervisors	\$ 166,023	\$ 242,548	\$ 298,425	\$ 332,046	\$ 485,096	\$ 596,849
107	26	Corrections	\$ 93,068	\$ 108,064	\$ 148,885	\$ 186,136	\$ 216,127	\$ 297,770
108	26	Corrections Supervisors	\$ 104,910	\$ 117,049	\$ 153,110	\$ 209,820	\$ 234,098	\$ 306,220
109	26	Childrens' Protective Workers	\$ 110,842	\$ 121,926	\$ 125,114	\$ 221,683	\$ 243,851	\$ 250,228
110	26	Childrens' Protective Supervisors	\$ 140,604	\$ 148,561	\$ 148,707	\$ 281,207	\$ 297,122	\$ 297,414
111	26	Active Military	\$ 97,924	\$ 110,777	\$ 123,972	\$ 195,848	\$ 221,554	\$ 247,944
112	26	National Guard	\$ 123,952	\$ 171,795	\$ 206,963	\$ 247,904	\$ 343,590	\$ 413,926
113	26	Teachers (K-12)	\$ 2,405	\$ -	\$ -	\$ -	\$ -	\$ -
114	26	Firefighters	\$ -	\$ 3,002	\$ -	\$ -	\$ -	\$ -
115	26	Firefighters Supervisors	\$ 3,109	\$ -	\$ -	\$ -	\$ -	\$ -
116	26	Police/Sherriff's Officers	\$ 2,609	\$ -	\$ -	\$ -	\$ -	\$ -
117	26	Police/Sherriff's Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	26	Corrections	\$ -	\$ 2,274	\$ 3,134	\$ -	\$ -	\$ -
119	26	Corrections Supervisors	\$ 2,208	\$ 2,464	\$ 113	\$ -	\$ -	\$ -
120	26	Childrens' Protective Workers	\$ 2,333	\$ 2,566	\$ 2,633	\$ -	\$ -	\$ -
121	26	Childrens' Protective Supervisors	\$ 2,959	\$ 3,127	\$ 3,130	\$ -	\$ -	\$ -
122	26	Active Military	\$ -	\$ 2,332	\$ 2,609	\$ -	\$ -	\$ -
123	26	National Guard	\$ 2,609	\$ -	\$ -	\$ -	\$ -	\$ -

	A	B	J	K	L	M	N	O
1			High					
2	Year	Estimated Home Value (middle)	Single Entry	Single Median	Single	Dual Entry	Dual Median	Dual
3	21	Teachers (K-12)	9,366	18,731	9,366	27,535	55,070	27,535
4	21	Firefighters	1,025	2,051	1,025	3,015	6,030	3,015
5	21	Firefighters Supervisors	333	665	333	978	1,956	978
6	21	Police/Sherriff's Officers	1,964	3,928	1,964	5,774	11,548	5,774
7	21	Police/Sherriff's Supervisors	465	930	465	1,366	2,733	1,366
8	21	Corrections	1,092	2,184	1,092	3,211	6,422	3,211
9	21	Corrections Supervisors	323	646	323	950	1,900	950
10	21	Childrens' Protective Workers	43	85	43	125	250	125
11	21	Childrens' Protective Supervisors	10	21	10	30	61	30
12	21	Active Military	1,949	3,898	1,949	5,730	11,459	5,730
13	21	National Guard	640	1,280	640	1,882	3,763	1,882
14	22	Teachers (K-12)						
15	22	Firefighters						
16	22	Firefighters Supervisors						
17	22	Police/Sherriff's Officers						
18	22	Police/Sherriff's Supervisors						
19	22	Corrections						
20	22	Corrections Supervisors						
21	22	Childrens' Protective Workers						
22	22	Childrens' Protective Supervisors						
23	22	Active Military						
24	22	National Guard						
25	22	Teachers (K-12)	\$ 28,676,033	\$ 20,553,276	\$ -	\$ -	\$ -	\$ -
26	22	Firefighters	\$ -	\$ 7,838,353	\$ -	\$ -	\$ -	\$ -
27	22	Firefighters Supervisors	\$ 1,316,606	\$ -	\$ -	\$ -	\$ -	\$ -
28	22	Police/Sherriff's Officers	\$ 6,522,599	\$ -	\$ -	\$ -	\$ -	\$ -
29	22	Police/Sherriff's Supervisors	\$ 796,522	\$ -	\$ -	\$ -	\$ -	\$ -
30	22	Corrections	\$ -	\$ -	\$ 4,356,896	\$ -	\$ -	\$ -
31	22	Corrections Supervisors	\$ -	\$ 2,026,462	\$ 1,325,391	\$ -	\$ -	\$ -
32	22	Childrens' Protective Workers	\$ 83,725	\$ 277,695	\$ 142,478	\$ -	\$ -	\$ -
33	22	Childrens' Protective Supervisors	\$ 38,852	\$ 82,102	\$ 41,091	\$ -	\$ -	\$ -
34	22	Active Military	\$ -	\$ 7,447,484	\$ 6,473,614	\$ -	\$ -	\$ -
35	22	National Guard	\$ 2,125,626	\$ -	\$ -	\$ -	\$ -	\$ -
36	23	Teachers (K-12)						
37	23	Firefighters						
38	23	Firefighters Supervisors						
39	23	Police/Sherriff's Officers						
40	23	Police/Sherriff's Supervisors						
41	23	Corrections						
42	23	Corrections Supervisors						
43	23	Childrens' Protective Workers						
44	23	Childrens' Protective Supervisors						
45	23	Active Military						
46	23	National Guard						
47	23	Teachers (K-12)	\$ 19,887,785	\$ -	\$ -	\$ -	\$ -	\$ -
48	23	Firefighters	\$ -	\$ 5,436,159	\$ -	\$ -	\$ -	\$ -
49	23	Firefighters Supervisors	\$ 913,110	\$ -	\$ -	\$ -	\$ -	\$ -
50	23	Police/Sherriff's Officers	\$ 4,523,640	\$ -	\$ -	\$ -	\$ -	\$ -
51	23	Police/Sherriff's Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	23	Corrections	\$ -	\$ 3,107,299	\$ 3,021,653	\$ -	\$ -	\$ -
53	23	Corrections Supervisors	\$ -	\$ 1,405,419	\$ 919,203	\$ -	\$ -	\$ -
54	23	Childrens' Protective Workers	\$ 87,541	\$ 192,591	\$ 98,813	\$ -	\$ -	\$ -
55	23	Childrens' Protective Supervisors	\$ 26,945	\$ 56,940	\$ 28,498	\$ -	\$ -	\$ -
56	23	Active Military	\$ -	\$ 8,023,642	\$ 4,489,667	\$ -	\$ -	\$ -
57	23	National Guard	\$ 1,474,192	\$ -	\$ -	\$ -	\$ -	\$ -
58	24	Teachers (K-12)						
59	24	Firefighters						
60	24	Firefighters Supervisors						
61	24	Police/Sherriff's Officers						
62	24	Police/Sherriff's Supervisors						
63	24	Corrections						
64	24	Corrections Supervisors						
65	24	Childrens' Protective Workers						
66	24	Childrens' Protective Supervisors						
67	24	Active Military						
68	24	National Guard						

	A	B	J	K	L	M	N	O
1								
2	Year	Estimated Home Value (middle)	Single Entry	Single Median	Single	Dual Entry	Dual Median	Dual
69	24	Teachers (K-12)	\$ 22,298,381	\$ -	\$ -	\$ -	\$ -	\$ -
70	24	Firefighters	\$ -	\$ 6,095,075	\$ -	\$ -	\$ -	\$ -
71	24	Firefighters Supervisors	\$ 1,023,788	\$ -	\$ -	\$ -	\$ -	\$ -
72	24	Police/Sherriff's Officers	\$ 5,071,950	\$ -	\$ -	\$ -	\$ -	\$ -
73	24	Police/Sherriff's Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	24	Corrections	\$ -	\$ 4,918,017	\$ 3,387,907	\$ -	\$ -	\$ -
75	24	Corrections Supervisors	\$ 209,487	\$ 1,575,770	\$ 1,030,619	\$ -	\$ -	\$ -
76	24	Childrens' Protective Workers	\$ 98,152	\$ 215,935	\$ 110,790	\$ -	\$ -	\$ -
77	24	Childrens' Protective Supervisors	\$ 30,211	\$ 63,842	\$ 31,952	\$ -	\$ -	\$ -
78	24	Active Military	\$ -	\$ 8,996,186	\$ 5,033,859	\$ -	\$ -	\$ -
79	24	National Guard	\$ 1,652,879	\$ -	\$ -	\$ -	\$ -	\$ -
80	25	Teachers (K-12)						
81	25	Firefighters						
82	25	Firefighters Supervisors						
83	25	Police/Sherriff's Officers						
84	25	Police/Sherriff's Supervisors						
85	25	Corrections						
86	25	Corrections Supervisors						
87	25	Childrens' Protective Workers						
88	25	Childrens' Protective Supervisors						
89	25	Active Military						
90	25	National Guard						
91	25	Teachers (K-12)	\$ 20,945,291	\$ -	\$ -	\$ -	\$ -	\$ -
92	25	Firefighters	\$ -	\$ 5,725,219	\$ -	\$ -	\$ -	\$ -
93	25	Firefighters Supervisors	\$ 961,664	\$ -	\$ -	\$ -	\$ -	\$ -
94	25	Police/Sherriff's Officers	\$ 4,764,178	\$ -	\$ -	\$ -	\$ -	\$ -
95	25	Police/Sherriff's Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	25	Corrections	\$ -	\$ 4,619,586	\$ 3,182,325	\$ -	\$ -	\$ -
97	25	Corrections Supervisors	\$ 663,321	\$ 1,480,150	\$ 968,080	\$ -	\$ -	\$ -
98	25	Childrens' Protective Workers	\$ 92,196	\$ 202,831	\$ 104,068	\$ -	\$ -	\$ -
99	25	Childrens' Protective Supervisors	\$ 28,378	\$ 59,968	\$ 30,013	\$ -	\$ -	\$ -
100	25	Active Military	\$ -	\$ 8,450,288	\$ 4,728,399	\$ -	\$ -	\$ -
101	25	National Guard	\$ 1,552,581	\$ -	\$ -	\$ -	\$ -	\$ -
102	26	Teachers (K-12)						
103	26	Firefighters						
104	26	Firefighters Supervisors						
105	26	Police/Sherriff's Officers						
106	26	Police/Sherriff's Supervisors						
107	26	Corrections						
108	26	Corrections Supervisors						
109	26	Childrens' Protective Workers						
110	26	Childrens' Protective Supervisors						
111	26	Active Military						
112	26	National Guard						
113	26	Teachers (K-12)	\$ 22,525,018	\$ -	\$ -	\$ -	\$ -	\$ -
114	26	Firefighters	\$ -	\$ 6,157,024	\$ -	\$ -	\$ -	\$ -
115	26	Firefighters Supervisors	\$ 1,034,194	\$ -	\$ -	\$ -	\$ -	\$ -
116	26	Police/Sherriff's Officers	\$ 5,123,500	\$ -	\$ -	\$ -	\$ -	\$ -
117	26	Police/Sherriff's Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	26	Corrections	\$ -	\$ 4,968,003	\$ 3,422,341	\$ -	\$ -	\$ -
119	26	Corrections Supervisors	\$ 713,350	\$ 1,591,786	\$ 36,393	\$ -	\$ -	\$ -
120	26	Childrens' Protective Workers	\$ 99,150	\$ 218,129	\$ 111,916	\$ -	\$ -	\$ -
121	26	Childrens' Protective Supervisors	\$ 30,518	\$ 64,491	\$ 32,277	\$ -	\$ -	\$ -
122	26	Active Military	\$ -	\$ 9,087,622	\$ 5,085,023	\$ -	\$ -	\$ -
123	26	National Guard	\$ 1,669,679	\$ -	\$ -	\$ -	\$ -	\$ -

	A	B	P	Q	R	S	T	U
1								
						Middle		
2	Year	Estimated Home Value (middle)	Single Entry	Single Median	Single	Dual Entry	Dual Median	Dual
3	21	Teachers (K-12)	17,589	35,178	17,589	16,832	33,664	16,832
4	21	Firefighters	1,934	3,869	1,934	1,851	3,702	1,851
5	21	Firefighters Supervisors	630	1,261	630	603	1,206	603
6	21	Police/Sherriff's Officers	3,691	7,382	3,691	3,532	7,065	3,532
7	21	Police/Sherriff's Supervisors	876	1,752	876	838	1,677	838
8	21	Corrections	2,030	4,061	2,030	1,943	3,886	1,943
9	21	Corrections Supervisors	608	1,215	608	581	1,163	581
10	21	Childrens' Protective Workers	78	157	78	75	150	75
11	21	Childrens' Protective Supervisors	19	38	19	18	36	18
12	21	Active Military	3,465	6,929	3,465	3,315	6,631	3,315
13	21	National Guard	1,203	2,406	1,203	1,151	2,302	1,151
14	22	Teachers (K-12)						
15	22	Firefighters						
16	22	Firefighters Supervisors						
17	22	Police/Sherriff's Officers						
18	22	Police/Sherriff's Supervisors						
19	22	Corrections						
20	22	Corrections Supervisors						
21	22	Childrens' Protective Workers						
22	22	Childrens' Protective Supervisors						
23	22	Active Military						
24	22	National Guard						
25	22	Teachers (K-12)	\$ 53,854,704	\$ 38,599,850	\$ -	\$ -	\$ -	\$ -
26	22	Firefighters	\$ -	\$ 14,786,190	\$ -	\$ -	\$ -	\$ -
27	22	Firefighters Supervisors	\$ 2,494,700	\$ -	\$ -	\$ -	\$ -	\$ -
28	22	Police/Sherriff's Officers	\$ 12,259,298	\$ -	\$ -	\$ -	\$ -	\$ -
29	22	Police/Sherriff's Supervisors	\$ 1,501,566	\$ -	\$ -	\$ -	\$ -	\$ -
30	22	Corrections	\$ -	\$ -	\$ 8,099,928	\$ -	\$ -	\$ -
31	22	Corrections Supervisors	\$ -	\$ 3,811,427	\$ 2,492,832	\$ -	\$ -	\$ -
32	22	Childrens' Protective Workers	\$ 154,399	\$ 512,102	\$ 262,746	\$ -	\$ -	\$ -
33	22	Childrens' Protective Supervisors	\$ 71,582	\$ 151,267	\$ 75,707	\$ -	\$ -	\$ -
34	22	Active Military	\$ -	\$ 13,239,760	\$ 11,508,463	\$ -	\$ -	\$ -
35	22	National Guard	\$ 3,995,097	\$ -	\$ -	\$ -	\$ -	\$ -
36	23	Teachers (K-12)						
37	23	Firefighters						
38	23	Firefighters Supervisors						
39	23	Police/Sherriff's Officers						
40	23	Police/Sherriff's Supervisors						
41	23	Corrections						
42	23	Corrections Supervisors						
43	23	Childrens' Protective Workers						
44	23	Childrens' Protective Supervisors						
45	23	Active Military						
46	23	National Guard						
47	23	Teachers (K-12)	\$ 37,350,032	\$ -	\$ -	\$ -	\$ -	\$ -
48	23	Firefighters	\$ -	\$ 10,254,716	\$ -	\$ -	\$ -	\$ -
49	23	Firefighters Supervisors	\$ 1,730,158	\$ -	\$ -	\$ -	\$ -	\$ -
50	23	Police/Sherriff's Officers	\$ 8,502,232	\$ -	\$ -	\$ -	\$ -	\$ -
51	23	Police/Sherriff's Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	23	Corrections	\$ -	\$ 5,776,795	\$ 5,617,570	\$ -	\$ -	\$ -
53	23	Corrections Supervisors	\$ -	\$ 2,643,351	\$ 1,728,862	\$ -	\$ -	\$ -
54	23	Childrens' Protective Workers	\$ 161,436	\$ 355,160	\$ 182,223	\$ -	\$ -	\$ -
55	23	Childrens' Protective Supervisors	\$ 49,645	\$ 104,908	\$ 52,506	\$ -	\$ -	\$ -
56	23	Active Military	\$ -	\$ 14,264,023	\$ 7,981,503	\$ -	\$ -	\$ -
57	23	National Guard	\$ 2,770,733	\$ -	\$ -	\$ -	\$ -	\$ -
58	24	Teachers (K-12)						
59	24	Firefighters						
60	24	Firefighters Supervisors						
61	24	Police/Sherriff's Officers						
62	24	Police/Sherriff's Supervisors						
63	24	Corrections						
64	24	Corrections Supervisors						
65	24	Childrens' Protective Workers						
66	24	Childrens' Protective Supervisors						
67	24	Active Military						
68	24	National Guard						

	A	B	P	Q	R	S	T	U
1			Middle					
2	Year	Estimated Home Value (middle)	Single Entry	Single Median	Single	Dual Entry	Dual Median	Dual
69	24	Teachers (K-12)	\$ 41,877,226	\$ -	\$ -	\$ -	\$ -	\$ -
70	24	Firefighters	\$ -	\$ 11,497,689	\$ -	\$ -	\$ -	\$ -
71	24	Firefighters Supervisors	\$ 1,939,870	\$ -	\$ -	\$ -	\$ -	\$ -
72	24	Police/Sherriff's Officers	\$ 9,532,786	\$ -	\$ -	\$ -	\$ -	\$ -
73	24	Police/Sherriff's Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	24	Corrections	\$ -	\$ 9,143,110	\$ 6,298,475	\$ -	\$ -	\$ -
75	24	Corrections Supervisors	\$ 394,009	\$ 2,963,752	\$ 1,938,417	\$ -	\$ -	\$ -
76	24	Childrens' Protective Workers	\$ 181,004	\$ 398,209	\$ 204,311	\$ -	\$ -	\$ -
77	24	Childrens' Protective Supervisors	\$ 55,662	\$ 117,624	\$ 58,870	\$ -	\$ -	\$ -
78	24	Active Military	\$ -	\$ 15,992,964	\$ 8,948,940	\$ -	\$ -	\$ -
79	24	National Guard	\$ 3,106,573	\$ -	\$ -	\$ -	\$ -	\$ -
80	25	Teachers (K-12)						
81	25	Firefighters						
82	25	Firefighters Supervisors						
83	25	Police/Sherriff's Officers						
84	25	Police/Sherriff's Supervisors						
85	25	Corrections						
86	25	Corrections Supervisors						
87	25	Childrens' Protective Workers						
88	25	Childrens' Protective Supervisors						
89	25	Active Military						
90	25	National Guard						
91	25	Teachers (K-12)	\$ 39,336,071	\$ -	\$ -	\$ -	\$ -	\$ -
92	25	Firefighters	\$ -	\$ 10,799,996	\$ -	\$ -	\$ -	\$ -
93	25	Firefighters Supervisors	\$ 1,822,156	\$ -	\$ -	\$ -	\$ -	\$ -
94	25	Police/Sherriff's Officers	\$ 8,954,327	\$ -	\$ -	\$ -	\$ -	\$ -
95	25	Police/Sherriff's Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	25	Corrections	\$ -	\$ 8,588,296	\$ 5,916,277	\$ -	\$ -	\$ -
97	25	Corrections Supervisors	\$ 1,247,593	\$ 2,783,908	\$ 1,820,792	\$ -	\$ -	\$ -
98	25	Childrens' Protective Workers	\$ 170,021	\$ 374,045	\$ 191,913	\$ -	\$ -	\$ -
99	25	Childrens' Protective Supervisors	\$ 52,284	\$ 110,487	\$ 55,298	\$ -	\$ -	\$ -
100	25	Active Military	\$ -	\$ 15,022,494	\$ 8,405,908	\$ -	\$ -	\$ -
101	25	National Guard	\$ 2,918,063	\$ -	\$ -	\$ -	\$ -	\$ -
102	26	Teachers (K-12)						
103	26	Firefighters						
104	26	Firefighters Supervisors						
105	26	Police/Sherriff's Officers						
106	26	Police/Sherriff's Supervisors						
107	26	Corrections						
108	26	Corrections Supervisors						
109	26	Childrens' Protective Workers						
110	26	Childrens' Protective Supervisors						
111	26	Active Military						
112	26	National Guard						
113	26	Teachers (K-12)	\$ 42,302,859	\$ -	\$ -	\$ -	\$ -	\$ -
114	26	Firefighters	\$ -	\$ 11,614,549	\$ -	\$ -	\$ -	\$ -
115	26	Firefighters Supervisors	\$ 1,959,586	\$ -	\$ -	\$ -	\$ -	\$ -
116	26	Police/Sherriff's Officers	\$ 9,629,676	\$ -	\$ -	\$ -	\$ -	\$ -
117	26	Police/Sherriff's Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	26	Corrections	\$ -	\$ 9,236,039	\$ 6,362,491	\$ -	\$ -	\$ -
119	26	Corrections Supervisors	\$ 1,341,688	\$ 2,993,875	\$ 68,450	\$ -	\$ -	\$ -
120	26	Childrens' Protective Workers	\$ 182,844	\$ 402,256	\$ 206,387	\$ -	\$ -	\$ -
121	26	Childrens' Protective Supervisors	\$ 56,228	\$ 118,820	\$ 59,468	\$ -	\$ -	\$ -
122	26	Active Military	\$ -	\$ 16,155,514	\$ 9,039,895	\$ -	\$ -	\$ -
123	26	National Guard	\$ 3,138,148	\$ -	\$ -	\$ -	\$ -	\$ -

	A	B	V	W	X	Y	Z	AA
1			Low					
2	Year	Estimated Home Value (middle)	Single Entry	Single Median	Single	Dual Entry	Dual Median	Dual
3	21	Teachers (K-12)	18,618	37,236	18,618	12,848	25,697	12,848
4	21	Firefighters	2,058	4,116	2,058	1,420	2,840	1,420
5	21	Firefighters Supervisors	674	1,348	674	465	930	465
6	21	Police/Sherriff's Officers	3,910	7,821	3,910	2,699	5,397	2,699
7	21	Police/Sherriff's Supervisors	931	1,862	931	643	1,285	643
8	21	Corrections	2,124	4,248	2,124	1,466	2,932	1,466
9	21	Corrections Supervisors	644	1,288	644	445	889	445
10	21	Childrens' Protective Workers	81	162	81	56	112	56
11	21	Childrens' Protective Supervisors	20	40	20	14	27	14
12	21	Active Military	3,432	6,863	3,432	2,368	4,736	2,368
13	21	National Guard	1,274	2,549	1,274	879	1,759	879
14	22	Teachers (K-12)						
15	22	Firefighters						
16	22	Firefighters Supervisors						
17	22	Police/Sherriff's Officers						
18	22	Police/Sherriff's Supervisors						
19	22	Corrections						
20	22	Corrections Supervisors						
21	22	Childrens' Protective Workers						
22	22	Childrens' Protective Supervisors						
23	22	Active Military						
24	22	National Guard						
25	22	Teachers (K-12)	\$ 57,004,945	\$ 40,857,756	\$ -	\$ -	\$ -	\$ -
26	22	Firefighters	\$ -	\$ 15,729,903	\$ -	\$ -	\$ -	\$ -
27	22	Firefighters Supervisors	\$ 2,667,205	\$ -	\$ -	\$ -	\$ -	\$ -
28	22	Police/Sherriff's Officers	\$ 12,987,886	\$ -	\$ -	\$ -	\$ -	\$ -
29	22	Police/Sherriff's Supervisors	\$ 1,595,977	\$ -	\$ -	\$ -	\$ -	\$ -
30	22	Corrections	\$ -	\$ -	\$ 8,474,223	\$ -	\$ -	\$ -
31	22	Corrections Supervisors	\$ -	\$ 4,041,160	\$ 2,643,087	\$ -	\$ -	\$ -
32	22	Childrens' Protective Workers	\$ 159,727	\$ 529,773	\$ 271,813	\$ -	\$ -	\$ -
33	22	Childrens' Protective Supervisors	\$ 74,634	\$ 157,715	\$ 78,935	\$ -	\$ -	\$ -
34	22	Active Military	\$ -	\$ 13,114,253	\$ 11,399,367	\$ -	\$ -	\$ -
35	22	National Guard	\$ 4,232,483	\$ -	\$ -	\$ -	\$ -	\$ -
36	23	Teachers (K-12)						
37	23	Firefighters						
38	23	Firefighters Supervisors						
39	23	Police/Sherriff's Officers						
40	23	Police/Sherriff's Supervisors						
41	23	Corrections						
42	23	Corrections Supervisors						
43	23	Childrens' Protective Workers						
44	23	Childrens' Protective Supervisors						
45	23	Active Military						
46	23	National Guard						
47	23	Teachers (K-12)	\$ 39,534,829	\$ -	\$ -	\$ -	\$ -	\$ -
48	23	Firefighters	\$ -	\$ 10,909,212	\$ -	\$ -	\$ -	\$ -
49	23	Firefighters Supervisors	\$ 1,849,795	\$ -	\$ -	\$ -	\$ -	\$ -
50	23	Police/Sherriff's Officers	\$ 9,007,532	\$ -	\$ -	\$ -	\$ -	\$ -
51	23	Police/Sherriff's Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	23	Corrections	\$ -	\$ 6,043,739	\$ 5,877,156	\$ -	\$ -	\$ -
53	23	Corrections Supervisors	\$ -	\$ 2,802,679	\$ 1,833,069	\$ -	\$ -	\$ -
54	23	Childrens' Protective Workers	\$ 167,007	\$ 367,416	\$ 188,511	\$ -	\$ -	\$ -
55	23	Childrens' Protective Supervisors	\$ 51,761	\$ 109,381	\$ 54,744	\$ -	\$ -	\$ -
56	23	Active Military	\$ -	\$ 14,128,806	\$ 7,905,841	\$ -	\$ -	\$ -
57	23	National Guard	\$ 2,935,368	\$ -	\$ -	\$ -	\$ -	\$ -
58	24	Teachers (K-12)						
59	24	Firefighters						
60	24	Firefighters Supervisors						
61	24	Police/Sherriff's Officers						
62	24	Police/Sherriff's Supervisors						
63	24	Corrections						
64	24	Corrections Supervisors						
65	24	Childrens' Protective Workers						
66	24	Childrens' Protective Supervisors						
67	24	Active Military						
68	24	National Guard						

	A	B	V	W	X	Y	Z	AA
1			Low					
2	Year	Estimated Home Value (middle)	Single Entry	Single Median	Single	Dual Entry	Dual Median	Dual
69	24	Teachers (K-12)	\$ 44,326,842	\$ -	\$ -	\$ -	\$ -	\$ -
70	24	Firefighters	\$ -	\$ 12,231,517	\$ -	\$ -	\$ -	\$ -
71	24	Firefighters Supervisors	\$ 2,074,009	\$ -	\$ -	\$ -	\$ -	\$ -
72	24	Police/Sherriff's Officers	\$ 10,099,334	\$ -	\$ -	\$ -	\$ -	\$ -
73	24	Police/Sherriff's Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	24	Corrections	\$ -	\$ 9,565,610	\$ 6,589,525	\$ -	\$ -	\$ -
75	24	Corrections Supervisors	\$ 417,758	\$ 3,142,391	\$ 2,055,255	\$ -	\$ -	\$ -
76	24	Childrens' Protective Workers	\$ 187,250	\$ 411,950	\$ 211,361	\$ -	\$ -	\$ -
77	24	Childrens' Protective Supervisors	\$ 58,035	\$ 122,639	\$ 61,380	\$ -	\$ -	\$ -
78	24	Active Military	\$ -	\$ 15,841,357	\$ 8,864,107	\$ -	\$ -	\$ -
79	24	National Guard	\$ 3,291,164	\$ -	\$ -	\$ -	\$ -	\$ -
80	25	Teachers (K-12)						
81	25	Firefighters						
82	25	Firefighters Supervisors						
83	25	Police/Sherriff's Officers						
84	25	Police/Sherriff's Supervisors						
85	25	Corrections						
86	25	Corrections Supervisors						
87	25	Childrens' Protective Workers						
88	25	Childrens' Protective Supervisors						
89	25	Active Military						
90	25	National Guard						
91	25	Teachers (K-12)	\$ 41,637,041	\$ -	\$ -	\$ -	\$ -	\$ -
92	25	Firefighters	\$ -	\$ 11,489,295	\$ -	\$ -	\$ -	\$ -
93	25	Firefighters Supervisors	\$ 1,948,156	\$ -	\$ -	\$ -	\$ -	\$ -
94	25	Police/Sherriff's Officers	\$ 9,486,495	\$ -	\$ -	\$ -	\$ -	\$ -
95	25	Police/Sherriff's Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	25	Corrections	\$ -	\$ 8,985,159	\$ 6,189,666	\$ -	\$ -	\$ -
97	25	Corrections Supervisors	\$ 1,322,791	\$ 2,951,708	\$ 1,930,540	\$ -	\$ -	\$ -
98	25	Childrens' Protective Workers	\$ 175,887	\$ 386,952	\$ 198,535	\$ -	\$ -	\$ -
99	25	Childrens' Protective Supervisors	\$ 54,513	\$ 115,197	\$ 57,655	\$ -	\$ -	\$ -
100	25	Active Military	\$ -	\$ 14,880,087	\$ 8,326,224	\$ -	\$ -	\$ -
101	25	National Guard	\$ 3,091,452	\$ -	\$ -	\$ -	\$ -	\$ -
102	26	Teachers (K-12)						
103	26	Firefighters						
104	26	Firefighters Supervisors						
105	26	Police/Sherriff's Officers						
106	26	Police/Sherriff's Supervisors						
107	26	Corrections						
108	26	Corrections Supervisors						
109	26	Childrens' Protective Workers						
110	26	Childrens' Protective Supervisors						
111	26	Active Military						
112	26	National Guard						
113	26	Teachers (K-12)	\$ 44,777,372	\$ -	\$ -	\$ -	\$ -	\$ -
114	26	Firefighters	\$ -	\$ 12,355,836	\$ -	\$ -	\$ -	\$ -
115	26	Firefighters Supervisors	\$ 2,095,089	\$ -	\$ -	\$ -	\$ -	\$ -
116	26	Police/Sherriff's Officers	\$ 10,201,982	\$ -	\$ -	\$ -	\$ -	\$ -
117	26	Police/Sherriff's Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	26	Corrections	\$ -	\$ 9,662,833	\$ 6,656,500	\$ -	\$ -	\$ -
119	26	Corrections Supervisors	\$ 1,422,558	\$ 3,174,330	\$ 72,575	\$ -	\$ -	\$ -
120	26	Childrens' Protective Workers	\$ 189,153	\$ 416,137	\$ 213,509	\$ -	\$ -	\$ -
121	26	Childrens' Protective Supervisors	\$ 58,625	\$ 123,885	\$ 62,003	\$ -	\$ -	\$ -
122	26	Active Military	\$ -	\$ 16,002,366	\$ 8,954,201	\$ -	\$ -	\$ -
123	26	National Guard	\$ 3,324,615	\$ -	\$ -	\$ -	\$ -	\$ -

REVENUE ESTIMATING CONFERENCE

Tax: Corporate Income Tax

Issue: Apprenticeship Tax Credits

Bill Number(s): [CS/HB 1447](#)

Entire Bill

Partial Bill:

Sponsor(s): Representative Giallombardo

Month/Year Impact Begins: July 1, 2022

Date of Analysis: February 11, 2022

Section 1: Narrative

a. **Current Law:** There is currently no tax credit for apprenticeships.

b. **Proposed Change**

Section 1. Section 220.199, Florida Statutes, is created to read:

220.199 Apprenticeship tax credit program.—

(1) For purposes of this section, the term:

(a) "Apprentice" has the same meaning as in s. 446.021(2).

(b) "Apprenticeship program" has the same meaning as in s. 446.021(6).

(2)(a) For taxable years beginning on or after January 1, 2023, a taxpayer who employs an apprentice in an apprenticeship program is eligible to receive a credit against the tax imposed by this chapter in an amount up to \$2,000 for each apprentice employed in the previous tax year. The tax credit shall equal dollar for dollar the total number of hours that the apprentice worked in the previous tax year, up to 2,000 hours.

(d) A taxpayer may not claim a tax credit for an individual apprentice for more than 4 taxable years.

(3) Any unused tax credit authorized under this section may be carried forward and claimed by the taxpayer for up to 5 taxable years.

Section 2. This act shall take effect July 1, 2022

Section 2: Description of Data and Sources

FLDOE annual apprenticeship report,

USDOL RAPIDS 06/21

12/21 FL demographic conference

Section 3: Methodology (Include Assumptions and Attach Details)

The FLDOE annual apprentice ship report was used to find the total number of registered apprentices as reported through RAPIDS for years 2018-19, 2019-20, and 2020-21. Those totals were then grown at Florida population for the middle and low estimate while the high was grown using the 5-year average of nationwide apprentice registrations from DOL. Since there is a cap of \$2000 on credits per apprentice the yearly hour totals were multiplied by number of apprentices to generate the impact. The high assumes apprentices work 40 hours weekly meeting the cap and average 4 years per apprenticeship so there is no dropout in the out years. The middle assumes 35 hours weekly not meeting the cap and 4-year average so no dropout. The low assumes 30 hours weekly and a 5-year average which begins to dropout 5th year claimed apprentices in 2026-27, the first year there could potentially be such cases. Due to timing of the bill first year cash is equal to 15% recurring and the following years cash is equal to 85% recurring with the additional 15% of the prior year.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(\$5.5)	(\$36.4)	(\$4.5)	(\$29.7)	(\$3.8)	(\$25.5)
2023-24	(\$36.8)	(\$39.1)	(\$29.8)	(\$30.1)	(\$25.5)	(\$25.8)
2024-25	(\$39.5)	(\$41.9)	(\$30.2)	(\$30.5)	(\$25.9)	(\$26.2)
2025-26	(\$42.4)	(\$45.0)	(\$30.6)	(\$30.9)	(\$26.2)	(\$26.5)
2026-27	(\$45.5)	(\$48.4)	(\$31.0)	(\$31.3)	(\$25.7)	(\$21.5)

List of affected Trust Funds:

Corporate Income Tax

REVENUE ESTIMATING CONFERENCE

Tax: Corporate Income Tax

Issue: Apprenticeship Tax Credits

Bill Number(s): [CS/HB 1447](#)

Section 5: Consensus Estimate (Adopted: 02/11/2022): The Conference adopted an adjusted middle impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(4.5)	(30.2)	0.0	0.0	0.0	0.0	(4.5)	(30.2)
2023-24	(30.2)	(30.6)	0.0	0.0	0.0	0.0	(30.2)	(30.6)
2024-25	(30.6)	(31.0)	0.0	0.0	0.0	0.0	(30.6)	(31.0)
2025-26	(31.0)	(31.4)	0.0	0.0	0.0	0.0	(31.0)	(31.4)
2026-27	(31.4)	(31.7)	0.0	0.0	0.0	0.0	(31.4)	(31.7)

	A	B	C	D	E	F	G
1	Avg. length of apprenticeship (years)						
2	High	Middle	Low				
3	4	4	4				
4							
5	Hours worked per week						
6	High	Middle	Low				
7	40	35	30				
8							
9	Cap on credits						
10	\$ 2,000						
11							
12	Hours yearly capped at 2000						
13	High	Middle	Low				
14	2000	1825	1564				
15							
16	Florida Pop CY		*CY Pop. Growth Rates	DOL Apprentice Growth 5 yr avg (16-20)			
17	2020	21,628					
18	2021	21,988	1.63%	7.36%			
19	2022	22,328	1.52%	7.36%			
20	2023	22,641	1.39%	7.36%			
21	2024	22,944	1.32%	7.36%			
22	2025	23,236	1.25%	7.36%			
23	2026	23,517	1.20%	7.36%			
24	2027	23,787	1.13%	7.36%			
25							
26	Total number of registered apprentices						
27		High	Middle and Low				
28	2018-19	14,144	14,144				
29	2019-20	20,018	20,018				
30	2020-21	15,787	15,787				
31	2021-22	17,193	16,276				
32	2022-23	18,459	16,524				
33	2023-24	19,818	16,753				
34	2024-25	21,277	16,974				
35	2025-26	22,843	17,187				
36	2026-27	24,525	17,393				
37	2027-28	26,330	17,590				
38							
39	Tax Credits earned						
40		High	Middle	Low			
41	2018-19	\$ 28,288,000	\$ 25,812,821	\$ 22,125,275			
42	2019-20	\$ 40,036,000	\$ 36,532,880	\$ 31,313,897			
43	2020-21	\$ 31,574,000	\$ 28,811,299	\$ 24,695,399			
44	2021-22	\$ 34,386,672	\$ 29,703,695	\$ 25,460,310			
45	2022-23	\$ 36,918,124	\$ 30,156,182	\$ 25,848,156			
46	2023-24	\$ 39,635,935	\$ 30,573,903	\$ 26,206,203			
47	2024-25	\$ 42,553,824	\$ 30,977,430	\$ 26,552,083			
48	2025-26	\$ 45,686,519	\$ 31,365,989	\$ 26,885,133			
49	2026-27	\$ 49,049,835	\$ 31,741,375	\$ 27,206,893			
50	2027-28	\$ 52,660,749	\$ 32,101,499	\$ 27,515,571			
51	Impact						
52							
53		High		Middle		Low	
54	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
55	2022-23	\$ 5.5	\$ 36.9	\$ 4.5	\$ 30.2	\$ 3.9	\$ 25.8
56	2023-24	\$ 37.3	\$ 39.6	\$ 30.2	\$ 30.6	\$ 25.9	\$ 26.2
57	2024-25	\$ 40.1	\$ 42.6	\$ 30.6	\$ 31.0	\$ 26.3	\$ 26.6
58	2025-26	\$ 43.0	\$ 45.7	\$ 31.0	\$ 31.4	\$ 26.6	\$ 26.9
59	2026-27	\$ 46.2	\$ 49.0	\$ 31.4	\$ 31.7	\$ 26.9	\$ 27.2

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Disaster Preparedness Sales Tax Holiday – 7-days, **ORIGINAL METHOD**

Bill Number(s): Proposed language

Entire Bill

Partial Bill:

Sponsor(s):

Month/Year Impact Begins: The impact begins May 27, 2022 and ends on June 2, 2022 and will affect FY 2022-23 because of the one-month collection lag.

Date of Analysis: February 11, 2022

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 proposed language provides an exemption from sales tax for the items listed below that are purchased during the time period from May 27 through June 2, 2022.

Portable self-powered light source	\$ 40 or less
Portable self-powered radio, two-way radio or weather band radio	\$ 50 or less
Tarpaulin or other flexible waterproof sheeting	\$ 100 or less
Ground anchor system or tie-down kit	\$ 100 or less
Gas or diesel fuel tank	\$ 50 or less
Package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt or 9-volt batteries, excluding automobile and boat batteries	\$ 50 or less
Non-electric food storage cooler	\$ 60 or less
Reusable ice	\$ 20 or less
Portable generator	\$1,000 or less
Portable power bank	\$ 60 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 HB 7061, Section 44, 10-Day Sales Tax Holiday, 6/21/2021, http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2021/_pdf/page550-554.pdf
- REC Impact for Proposed Language – Governor, 4/16/2021, http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2021/_pdf/page394-398.pdf .
- REC Impact for CS/HB7123 (Ch. 2019-42, L.O.F.), May 16, 2019.
- REC Impact for CS/SB1412, April 5, 2019.
- REC Impact for SB 524, Revenue Estimating Conference, 11/22/2019, Updated 2/3/2020, http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2020/_pdf/page47-52.pdf.
- REC Impact for Proposed Language (HB 7097 (2020), Laws of Florida Ch. 2020-10, Revenue Estimating Conference, 2/3/2020 http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2020/_pdf/page362-365.pdf
- REC Impact for SB 734, 2/12/2021, http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2021/_pdf/page41-47.pdf .
- Submitted claims as of November 2020 for 2016 Hurricanes Hermine and Matthew; 2017 Hurricane Irma; and 2018 Hurricane Michael at <https://www.floir.com/Sections/PandC/ProductReview/CatastropheReporting.aspx> and <https://www.floir.com/Office/HurricaneSeason/HurricaneMichaelClaimsData.aspx>.
- Various websites for price comparisons: www.lowes.com; www.homedepot.com; www.bestbuy.com;
- U.S. Bureau of Labor Statistics, Consumer Expenditure Survey, 2019, Table R-1 All consumer units: Annual detailed expenditure means, standard errors, coefficients of variation, and weekly (D) or quarterly (I) percents reporting, Table Florida Quintiles of Income, 2018-19.
- U.S. Census Bureau, American Community Survey, 2019.
- Florida Demographic Estimating Conference, December 2021.
- Florida Economic Estimating Conference, December 2021.

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Disaster Preparedness Sales Tax Holiday – 7-days, **ORIGINAL METHOD**

Bill Number(s): Proposed language

Section 3: Methodology (See attached.)

Household Purchases: A 10-day holiday impact is calculated using the forecast for Florida households for 2022q2, 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.

An amount of tax-free expenditures is assumed for each household: High = \$264; Middle = \$176; Low = \$312. Based on the 2018-19 Consumer Expenditure Survey and median Florida household income, it is estimated that Florida households spend approximately \$2,292 annually (average of approximately \$6.28 per day) for maintenance, repairs, & other expenses, and miscellaneous household equipment. The percentage assumed for maintenance and repairs is 1.77% of annual expenditures. The high estimate assumes that an amount equivalent to 42 days of expenditures would be spent during the holiday period. The middle and low estimates assume expenditures equivalent to 28 days and 21 days, respectively.

Portable Power Banks or Chargers: The methodology for household purchases is used to develop estimates for portable power banks and chargers. An amount of tax-free expenditures is assumed for each household: High = \$2; Middle = \$1.05; Low = \$0.7. Based on the 2019 Consumer Expenditure Survey and median Florida household income, it is estimated that each Florida household spends approximately \$88.44 annually on telephones and accessories, of which this analysis estimates 20% (\$17.69) is spent on accessories, such as power banks and chargers (average of approximately \$0.05 per day). The high estimate assumes that an amount equivalent to 40 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.

Portable Generators: It is assumed a certain number of portable generators will be purchased during the tax-free holiday: High = 88,401; Middle = 61,881; and Low = 38,896. These numbers represent approximately 1%, 0.7%, and 0.44% of Florida households. Additionally, a price per generator is assumed as follows: High = \$1,000; Middle = \$1,000; and Low = \$600.

The Day-by-Day Matrix is used to adjust the 10-day holiday to a 7-day holiday (66.5% adjustment) for each of the above items. The proposed impact is nonrecurring for FY 2022-23.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(\$11.8)		(\$6.6)		(\$3.0)	
2023-24						
2024-25						
2025-26						
2026-27						

List of affected Trust Funds: Sales and Use Tax

Section 5: Consensus Estimate (Adopted: 02/11/2022): The Conference adopted the middle estimate (previous methodology).

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(5.9)	0.0	(Insignificant)	0.0	(0.2)	0.0	(0.6)	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
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Disaster Preparedness Sales Tax Holiday – 7-days, **ORIGINAL METHOD**

Bill Number(s): Proposed language

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(1.0)	0.0	(1.7)	0.0	(7.6)	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
2025-26	0.0	0.0	0.0	0.0	0.0	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0

	A	B	C	D	E	F	G	H	I	
3	Proposed Language								7 Days	
4	2022 Disaster Preparedness Sales Tax Holiday								May 27 - June 2	
5										
6	1. # HOUSEHOLD PURCHASING ASSUMPTIONS:									
7	2004 Indices based on FINAL REPORT (4 hurricanes)									
8	Reported Loss % HHs						3.2%			
9	Total Loss % HHs						2.3%			
10	2005 Indices based on FINAL REPORT (4 hurricanes)									
11	Reported Loss % HHs						8.5%			
12	Total Loss % HHs						5.8%			
13	2008 Index based on Oct 20 2008 Report for Fay (1 storm)									
14	Reported Loss % HHs						2.7%			
15	2016 Index based on Claims Data as of Jan 2018 (2 hurricanes)									
16	Reported Loss % HHs						2.9%			
17	2017 Index based on Claims Data as of Nov 2018 (1 hurricane)									
18	Reported Loss % HHs						4.8%			
19	2018 Index based on Claims Data as of Nov 2020 (1 hurricane)									
20	Reported Loss % HHs						1.1%			
21	Average Reported Loss (2004-2017) %						4.4%			
22										
23	2. AVAILABLE CASH FOR PURCHASES ASSUMPTIONS:								Methodology for HH Income	
24	Using Florida After-Tax Income per Household				2019	2020	2021	2022	Florida Median HH income is based on the 2019 American Community Survey reported Florida median family income in the last 12 months (\$80,994). This value is grown by the Dec 2021 FEEC growth in Personal Income. The growth rates are:	
25	(2019 American Community Survey: Florida)				FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22		
26	Median Florida Household After-Tax Income				\$57,534	\$60,779	\$65,340	\$67,937	2019 5.7%	
27	Using average annual expenditures from the 2019 Consumer Expenditure Survey, all consumer units:					Fla \$ per HH	Fla \$ per HH	Fla \$ per HH	2020 5.6%	
28									2021 7.5%	
29									2022 4.0%	
30	<u>Shares of expenditures:</u>								Ratio of Avg Annual Expenditures to Income Before Taxes, 2018-19 CES (80.64%) is used to produce after-tax income.	
31	Food & alcoholic beverage				13.9%	\$8,435	\$9,068	\$9,428	Daily total	
32	Housing (includes * below)				32.81%	\$19,939	\$21,435	\$22,287	\$0.05	
33	Apparel & services				3.0%	\$1,816	\$1,952	\$2,029	\$3.30	
34	Transportation				17.04%	\$10,357	\$11,135	\$11,577	\$2.98	
35	Health care				8.24%	\$5,007	\$5,383	\$5,597	\$0.11	
36	Entertainment				4.90%	\$2,979	\$3,203	\$3,330	\$0.11	
37	All others				20.15%	\$12,246	\$13,165	\$13,688	\$0.11	
38									\$0.05	
39									\$0.05	
40									\$0.05	
41									\$0.05	
42									\$0.05	
43									\$0.05	
44									\$0.05	
45									\$0.05	
46									\$0.05	
47									\$0.05	
48	*Telephones and accessories, 0.13% (20%)				0.026%	\$15.82	\$17.01	\$17.69	\$0.05	
49	*Maintenance & repairs				1.77%	\$1,078	\$1,159	\$1,205	\$3.30	
50	*Miscellaneous household equipment				1.60%	\$972	\$1,045	\$1,087	\$2.98	
51	*Power tools				0.06%	\$35	\$38	\$39	\$0.11	
52	*Other household appliances				0.03%	\$17	\$19	\$19	\$0.05	
53										

	A	B	C	D	E	F	G	H	I	
3	Proposed Language								7 Days	
4	2022 Disaster Preparedness Sales Tax Holiday								May 27 - June 2	
5										
54	1. HOUSEHOLD PURCHASES ASSUMPTIONS:									
55	HIGH = Assume 8.5% of households purchase exempt items equivalent to approximately 42 days of spending.								42	
56	MIDDLE = Assume 6.5% of households purchase exempt items equivalent to approximately 28 days of spending.								28	\$2,292 Annual Total
57	LOW = Assume 4.4% of households purchase exempt items equivalent to approximately 21 days of spending.								21	\$6.28 Daily Total
58										
59	Household Purchases									
60		<u>Prev. Adopted</u>	<u>High</u>	<u>Middle</u>	<u>Low</u>					
60	Daily Expenditures per HH	\$6.28	\$6.28	\$6.28	\$6.28					
61	Equivalent Days of Spending	28	42	28	21					
62	TOTAL Amount Purchased/HH	\$176	\$264	\$176	\$132					
63	TOTAL Fla Households	8,840,087	8,840,087	8,840,087	8,840,087					
64	TOTAL HHs Purchasing	574,606	751,407	574,606	388,964					
65	TOTAL Expenditures (\$M)	\$ 101.0	\$ 198.2	\$ 101.0	\$ 51.3					
66	Sales Tax for 10-Day Holiday (Millions of \$)	\$(6.1)	\$(11.9)	\$(6.1)	\$(3.1)					
69	Sales Tax for 7-Day Holiday, 66.5% Adjustment	\$(4.1)	\$(7.9)	\$(4.1)	\$(2.1)					
70										
71	2. PORTABLE POWER BANK OR CHARGERS ASSUMPTIONS:									
72	HIGH = Assume 50% of households purchase exempt items equivalent to approximately 40 days of spending.								40	
73	MIDDLE = Assume 25% of households purchase exempt items equivalent to approximately 21 days of spending.								21	\$17.69 Annual Total
74	LOW = Assume 10% of households purchase exempt items equivalent to approximately 14 days of spending.								14	\$0.05 Daily Total
75										
76	Portable Power Banks or Chargers									
77		<u>Adopted</u>	<u>High</u>	<u>Middle</u>	<u>Low</u>					
77	Daily Expenditures per HH	\$0.05	\$0.05	\$0.05	\$0.05					
78	Equivalent Days of Spending	21	40	21	14					
79	TOTAL Amount Purchased/HH	\$1.05	\$2.00	\$1.05	\$0.70					
80	TOTAL Fla Households	8,840,087	8,840,087	8,840,087	8,840,087					
81	TOTAL HHs Purchasing	2,210,022	4,420,044	2,210,022	884,009					
82	TOTAL Expenditures (\$M)	\$ 2.3	\$ 8.8	\$ 2.3	\$ 0.6					
83	Sales Tax for 10-Day Holiday (Millions of \$)	\$(0.1)	\$(0.5)	\$(0.1)	\$(0.04)					
86	Sales Tax for 7-Day Holiday, 66.5% Adjustment	\$(0.1)	\$(0.3)	\$(0.1)	\$(0.0)					
87										
88	3. PORTABLE GENERATOR ASSUMPTIONS:									
89	HIGH = Assume 1% of Florida households purchase a tax-exempt generator at \$1,000 per generator.									
90	MIDDLE = Assume 0.7% of Florida households purchase a tax-exempt generator at \$1,000 per generator.									
91	LOW = Assume .44% of Florida households purchase a tax-exempt generator at \$600 per generator.									
92										
93	Portable Generators									
94		<u>Prev. Adopted</u>	<u>High</u>	<u>Middle</u>	<u>Low</u>					
94	TOTAL Amount Purchased/HH	\$ 1,000.0	\$ 1,000.0	\$ 1,000.0	\$ 600.0					
95	TOTAL Generators Purchased	\$ 61,881	\$ 88,401	\$ 61,881	\$ 38,896					
96	TOTAL Expenditures (\$M)	\$ 61.9	\$ 88.4	\$ 61.9	\$ 23.3					
97	Sales Tax for 10-Day Holiday	\$(3.7)	\$(5.3)	\$(3.7)	\$(1.4)					
100	Sales Tax for 7-Day Holiday, 66.5% Adjustment	\$(2.5)	\$(3.5)	\$(2.5)	\$(0.9)					
101										
180										
181	Total Estimated Impact, 7 Days		\$(6.6)	\$(11.8)	\$(6.6)	\$(3.0)				
182										

Daily Factors - Hurricane Preparedness Sales Tax Holiday Analysis

Assume:
 Depending upon what SET OF DAYS are included, the most impact will come from the weekend.
 As long as an ENTIRE WEEKEND is included, the most impact will occur on Friday, Saturday, and Sunday.
 Weekdays add less to the impact.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	Calibrate to 12-day holiday	Calibrate to 10-day holiday
Example:	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON		
18-Day Holiday	X	X	X	5.0%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	1.0%	1.0%	2.5%	5.0%	2.5%	1.0%	111.5%	114.9%
17-Day Holiday	X	X	X	5.0%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	1.0%	1.0%	1.5%	7.5%	1.0%		110.5%	113.9%
16-Day Holiday	X	X	X	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	1.0%	1.5%	5.0%				107.5%	110.8%
15-Day Holiday	2.0%	2.0%	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	X	X	X	X			103.8%	107.0%
14-Day Holiday	X	2.0%	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	X	X	X	X			102.0%	105.2%
13-Day Holiday	X	X	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	X	X	X	X			101.0%	104.1%
12-Day Holiday	X	X	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	X	X	X	X	X			100.0%	103.1%
11-Day Holiday	X	X	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	X	X	X	X	X	X			99.0%	102.1%
10-Day Holiday	X	X	X	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	X	X	X	X	X	X			97.0%	100.0%
9-Day Holiday	X	X	X	X	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	X	X	X	X	X	X			91.5%	94.3%
8-Day Holiday	X	X	X	X	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	X	X	X	X	X	X	X			81.5%	84.0%
7-Day Holiday	X	X	X	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	X	X	X	X	X	X	X	X	X			64.5%	66.5%
6-Day Holiday	X	X	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	X	X	X	X	X	X	X	X	X	X	X			64.5%	66.5%
5-Day Holiday	X	X	2.0%	5.5%	35.0%	20.0%	1.0%	X	X	X	X	X	X	X	X	X	X	X	X			63.5%	65.5%
4-Day Holiday	X	X	2.0%	5.5%	35.0%	20.0%	X	X	X	X	X	X	X	X	X	X	X	X	X			62.5%	64.4%
3-Day Holiday	X	X	X	5.5%	35.0%	20.0%	X	X	X	X	X	X	X	X	X	X	X	X	X			60.5%	62.4%
2-Day Holiday	X	X	X	X	35.0%	20.0%	X	X	X	X	X	X	X	X	X	X	X	X	X			55.0%	56.7%
1-Day Holiday	X	X	X	X	35.0%	X	X	X	X	X	X	X	X	X	X	X	X	X	X			35.0%	36.1%

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Disaster Preparedness Sales Tax Holiday – 5-days – **ORIGINAL METHOD**

Bill Number(s): SB 808

Entire Bill

Partial Bill:

Sponsor(s): Senator Gruters

Month/Year Impact Begins: The impact begins June 2, 2022 and ends on June 6, 2022 and will affect FY 2022-23 because of the one-month collection lag.

Date of Analysis: February 11, 2022

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 proposed language provides an exemption from sales tax for the items listed below that are purchased during the time period from June 2 through June 6, 2022.

Portable self-powered light source	\$ 40 or less
Portable self-powered radio, two-way radio or weather band radio	\$ 50 or less
Tarpaulin or other flexible waterproof sheeting	\$ 100 or less
Ground anchor system or tie-down kit	\$ 100 or less
Gas or diesel fuel tank	\$ 50 or less
Package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt or 9-volt batteries, excluding automobile and boat batteries	\$ 50 or less
Non-electric food storage cooler	\$ 60 or less
Reusable ice	\$ 20 or less
Portable generator	\$1,000 or less
Portable power bank	\$ 60 or less
First aid kits	\$ 40 or less
Chainsaws	\$ 150 or less
Chainsaw parts and chainsaw lubricants	\$ 30 or less
Fire extinguishers	\$ 50 or less
Impact-resistant windows, units of 20 or fewer	
Impact-resistant doors and garage doors, units of 10 or fewer	

The impact-resistant windows and doors exemption applies to purchases made by an owner of a residential real property, where the windows and doors will be installed.

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 HB 7061, Section 44, 10-Day Sales Tax Holiday, 6/21/2021, http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2021/_pdf/page550-554.pdf
- REC Impact for Proposed Language – Governor, 4/16/2021, http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2021/_pdf/page394-398.pdf .
- REC Impact for CS/HB7123 (Ch. 2019-42, L.O.F.), May 16, 2019.
- REC Impact for CS/SB1412, April 5, 2019.
- REC Impact for SB 524, Revenue Estimating Conference, 11/22/2019, Updated 2/3/2020, http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2020/_pdf/page47-52.pdf.
- REC Impact for Proposed Language (HB 7097 (2020)), Laws of Florida Ch. 2020-10, Revenue Estimating Conference, 2/3/2020 http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2020/_pdf/page362-365.pdf
- REC Impact for SB 734, 2/12/2021, http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2021/_pdf/page41-47.pdf .

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Disaster Preparedness Sales Tax Holiday – 5-days – **ORIGINAL METHOD**

Bill Number(s): SB 808

- Submitted claims as of November 2020 for 2016 Hurricanes Hermine and Matthew; 2017 Hurricane Irma; and 2018 Hurricane Michael at <https://www.floir.com/Sections/PandC/ProductReview/CatastropheReporting.aspx> and <https://www.floir.com/Office/HurricaneSeason/HurricaneMichaelClaimsData.aspx>.
- Various websites for price comparisons: www.lowes.com; www.homedepot.com; www.bestbuy.com;
- U.S. Bureau of Labor Statistics, Consumer Expenditure Survey, 2019, Table R-1 All consumer units: Annual detailed expenditure means, standard errors, coefficients of variation, and weekly (D) or quarterly (I) percents reporting, Table Florida Quintiles of Income, 2018-19.
- U.S. Census Bureau, American Community Survey, 2019.
- Florida Demographic Estimating Conference, December 2021.
- Florida Economic Estimating Conference, December 2021.

Section 3: Methodology (See attached.)

First Aid Kits: First aid kits are on the DOR list of nontaxable items (DR-46NT) and are not subject to sales tax at any time.

Household Purchases: A 10-day holiday impact is calculated using the forecast for Florida households for 2022q2, 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.

An amount of tax-free expenditures is assumed for each household: High = \$264; Middle = \$176; Low = \$312. Based on the 2018-19 Consumer Expenditure Survey and median Florida household income, it is estimated that Florida households spend approximately \$2,292 annually (average of approximately \$6.28 per day) for maintenance, repairs, & other expenses, and miscellaneous household equipment. The percentage assumed for maintenance and repairs is 1.77% of annual expenditures. The high estimate assumes that an amount equivalent to 42 days of expenditures would be spent during the holiday period. The middle and low estimates assume expenditures equivalent to 28 days and 21 days, respectively.

Portable Power Banks or Chargers: The methodology for household purchases is used to develop estimates for portable power banks and chargers. An amount of tax-free expenditures is assumed for each household: High = \$2; Middle = \$1.05; Low = \$0.7. Based on the 2019 Consumer Expenditure Survey and median Florida household income, it is estimated that each Florida household spends approximately \$88.44 annually on telephones and accessories, of which this analysis estimates 20% (\$17.69) is spent on accessories, such as power banks and chargers (average of approximately \$0.05 per day). The high estimate assumes that an amount equivalent to 40 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.

Portable Generators: It is assumed a certain number of portable generators will be purchased during the tax-free holiday: High = 88,401; Middle = 61,881; and Low = 38,896. These numbers represent approximately 1%, 0.7%, and 0.44% of Florida households. Additionally, a price per generator is assumed as follows: High = \$1,000; Middle = \$1,000; and Low = \$600.

Chainsaws and Chainsaw Parts & Lubricants: The methodology for generator purchases is used to develop estimates for chainsaws & chainsaw parts & lubricants. It is assumed a certain number of items will be purchased during the tax-free holiday: High = 88,401; Middle = 61,881; and Low = 38,896. These numbers represent approximately 1%, 0.7%, and 0.44% of Florida households. Additionally, a price per chainsaw is assumed as follows: High = \$150; Middle = \$100; and Low = \$50.

Fire Extinguishers: The methodology for generator purchases is used to develop estimates for fire extinguishers. It is assumed a certain number of items will be purchased during the tax-free holiday: High = 88,401; Middle = 61,881; and Low = 38,896. These numbers represent approximately 1%, 0.7%, and 0.44% of Florida households. Additionally, a price per fire extinguisher is assumed as follows: High = \$50; Middle = \$40; and Low = \$17.

Impact-Resistant Windows: It is assumed a certain number of households will purchase impact-resistant windows during a 10-day holiday period: High = 15,470, Middle = 9,282, and Low = 6,188, representing 25%, 15%, and 10% respectively of the middle estimate

REVENUE ESTIMATING CONFERENCE

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of the number of households that are assumed to purchase a generator. A unit is assumed to be the materials necessary to cover one window opening. Assumptions are also made about the price per window and the number of windows purchased per household: High = 20 windows at \$750 per window (total cost of \$15,000); Middle = 15 windows at \$525 per window (total cost of \$7,875); and Low = 10 windows at \$300 per window (total cost of \$3,000).

Impact-Resistant Doors: : It is assumed a certain number of households will purchase impact-resistant windows during a 10-day holiday period: High = 15,470 ,Middle = 9,282, and Low = 6,188, representing 25%, 15%, and 10% respectively of the middle estimate of the number of households that are assumed to purchase a generator. A unit is assumed to be the materials necessary to cover one door opening. Assumptions are also made about the price per door and the number of doors purchased per household: High = 6 doors at \$2,000 per door (total cost of \$20,000); Middle = 2 doors at \$1,750 per door (total cost of \$8,750); and Low = 1 door at \$1,500 per door (total cost of \$1,500).

Impact-Resistant Garage Doors: It is assumed a certain number of households will purchase impact-resistant windows during a 10-day holiday period: High = 15,470 ,Middle = 9,282, and Low = 6,188, representing 25%, 15%, and 10% respectively of the middle estimate of the number of households that are assumed to purchase a generator. A unit is assumed to be the materials necessary to cover one garage door opening. Assumptions are also made about the price per garage door and the number of garage doors purchased per household: High = 1 door at \$2,000 per door; Middle = 1 door at \$1,400 per door; and Low = 1 door at \$800 per door.

The Day-by-Day Matrix is used to adjust the 10-day holiday to a 5-day holiday (65.5% adjustment) for each of the above items. The proposed impact is nonrecurring for FY 2022-23.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(\$29.9)		(\$11.5)		(\$4.4)	
2023-24						
2024-25						
2025-26						
2026-27						

List of affected Trust Funds: Sales and Use Tax

Section 5: Consensus Estimate (Adopted: 02/11/2022): The Conference adopted the previously adopted all categories except chainsaws and fire extinguishers in which they adopted the middle.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(11.6)	0.0	(Insignificant)	0.0	(0.4)	0.0	(1.1)	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
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2026-27	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
2022-23	(1.9)	0.0	(3.4)	0.0	(15.0)	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
2025-26	0.0	0.0	0.0	0.0	0.0	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0

	A	B	C	D	E	F	G	H	I	
3	SB 808								5 Days	
4	2022 Disaster Preparedness Sales Tax Holiday								June 2 - June 6	
5										
6	1. # HOUSEHOLD PURCHASING ASSUMPTIONS:									
7	2004 Indices based on FINAL REPORT (4 hurricanes)									
8	Reported Loss % HHs				3.2%					
9	Total Loss % HHs				2.3%					
10	2005 Indices based on FINAL REPORT (4 hurricanes)									
11	Reported Loss % HHs				8.5%					
12	Total Loss % HHs				5.8%					
13	2008 Index based on Oct 20 2008 Report for Fay (1 storm)									
14	Reported Loss % HHs				2.7%					
15	2016 Index based on Claims Data as of Jan 2018 (2 hurricanes)									
16	Reported Loss % HHs				2.9%					
17	2017 Index based on Claims Data as of Nov 2018 (1 hurricane)									
18	Reported Loss % HHs				4.8%					
19	2018 Index based on Claims Data as of Nov 2020 (1 hurricane)									
20	Reported Loss % HHs				1.1%					
21	Average Reported Loss (2004-2017) %				4.4%					
22										
23	2. AVAILABLE CASH FOR PURCHASES ASSUMPTIONS:								Methodology for HH Income	
24	Using Florida After-Tax Income per Household				2019	2020	2021	2022	Florida Median HH income	
25	(2019 American Community Survey: Florida)				FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	is based on the 2019	
26	Median Florida Household After-Tax Income				\$57,534	\$60,779	\$65,340	\$67,937	American Community Survey	
27	Using average annual expenditures from the 2019					Fla \$ per HH	Fla \$ per HH	Fla \$ per HH	reported Florida median	
28	Consumer Expenditure Survey, all consumer units:								family income in the last 12	
29									months (\$80,994).	
30	<u>Shares of expenditures:</u>								This value is grown by the	
31	Food & alcoholic beverage				13.9%	\$8,435	\$9,068	\$9,428	Dec 2021 FEEC growth in	
32	Housing (includes * below)				32.81%	\$19,939	\$21,435	\$22,287	Personal Income.	
33	Apparel & services				3.0%	\$1,816	\$1,952	\$2,029	The growth rates are:	
34	Transportation				17.04%	\$10,357	\$11,135	\$11,577	2019	
35	Health care				8.24%	\$5,007	\$5,383	\$5,597	2020 5.7%	
36	Entertainment				4.90%	\$2,979	\$3,203	\$3,330	2021 5.6%	
37	All others				20.15%	\$12,246	\$13,165	\$13,688	2022 7.5%	
38									Ratio of Avg Anr 4.0%	
39									to Income Before Taxes,	
40									2018-19 CES (80.64%) is used	
41									to produce after-tax income.	
42									Daily total	
43									\$0.05	
44	*Telephones and accessories, 0.13% (20%)				0.026%	\$15.82	\$17.01	\$17.69	\$0.05	
45	*Maintenance & repairs				1.77%	\$1,078	\$1,159	\$1,205	\$3.30	
46	*Miscellaneous household equipment				1.60%	\$972	\$1,045	\$1,087	\$2.98	
47	*Power tools				0.06%	\$35	\$38	\$39	\$0.11	
48	*Other household appliances				0.03%	\$17	\$19	\$19	\$0.05	
49										
50										
51										
52										
53										

	A	B	C	D	E	F	G	H	I	
3	SB 808								5	Days
4	2022 Disaster Preparedness Sales Tax Holiday								June 2 - June 6	
5										
54	1. HOUSEHOLD PURCHASES ASSUMPTIONS:									
55	HIGH = Assume 8.5% of households purchase exempt items equivalent to approximately 42 days of spending.								42	
56	MIDDLE = Assume 6.5% of households purchase exempt items equivalent to approximately 28 days of spending.								28	\$2,292 Annual Total
57	LOW = Assume 4.4% of households purchase exempt items equivalent to approximately 21 days of spending.								21	\$6.28 Daily Total
58										
59	Household Purchases									
60		<u>Prev. Adopted</u>	<u>High</u>	<u>Middle</u>	<u>Low</u>					
61	Daily Expenditures per HH	\$6.28	\$6.28	\$6.28	\$6.28					
62	Equivalent Days of Spending	28	42	28	21					
63	TOTAL Amount Purchased/HH	\$176	\$264	\$176	\$132					
64	TOTAL Fla Households	8,840,087	8,840,087	8,840,087	8,840,087					
65	TOTAL HHs Purchasing	574,606	751,407	574,606	388,964					
66	TOTAL Expenditures (\$M)	\$ 101.0	\$ 198.2	\$ 101.0	\$ 51.3					
67	Sales Tax for 10-Day Holiday (Millions of \$)	\$ (6.1)	\$ (11.9)	\$ (6.1)	\$ (3.1)					
68	Sales Tax for 5-Day Holiday, 65.5% Adjustment	\$ (4.0)	\$ (7.8)	\$ (4.0)	\$ (2.0)					
70										
71	2. PORTABLE POWER BANK OR CHARGERS ASSUMPTIONS:									
72	HIGH = Assume 50% of households purchase exempt items equivalent to approximately 40 days of spending.								40	
73	MIDDLE = Assume 25% of households purchase exempt items equivalent to approximately 21 days of spending.								21	\$17.69 Annual Total
74	LOW = Assume 10% of households purchase exempt items equivalent to approximately 14 days of spending.								14	\$0.05 Daily Total
75										
76	Portable Power Banks or Chargers									
77		<u>Adopted</u>	<u>High</u>	<u>Middle</u>	<u>Low</u>					
78	Daily Expenditures per HH	\$0.05	\$0.05	\$0.05	\$0.05					
79	Equivalent Days of Spending	21	40	21	14					
80	TOTAL Amount Purchased/HH	\$1.05	\$2.00	\$1.05	\$0.70					
81	TOTAL Fla Households	8,840,087	8,840,087	8,840,087	8,840,087					
82	TOTAL HHs Purchasing	2,210,022	4,420,044	2,210,022	884,009					
83	TOTAL Expenditures (\$M)	\$ 2.3	\$ 8.8	\$ 2.3	\$ 0.6					
84	Sales Tax for 10-Day Holiday (Millions of \$)	\$ (0.1)	\$ (0.5)	\$ (0.1)	\$ (0.04)					
85	Sales Tax for 5-Day Holiday, 65.5% Adjustment	\$ (0.1)	\$ (0.3)	\$ (0.1)	\$ (0.0)					
86										
87										

	A	B	C	D	E	F	G	H	I
3	SB 808								5 Days
4	2022 Disaster Preparedness Sales Tax Holiday								June 2 - June 6
5									
88	3. PORTABLE GENERATOR ASSUMPTIONS:								
89	HIGH = Assume 1% of Florida households purchase a tax-exempt generator at \$1,000 per generator.								
90	MIDDLE = Assume 0.7% of Florida households purchase a tax-exempt generator at \$1,000 per generator.								
91	LOW = Assume .44% of Florida households purchase a tax-exempt generator at \$600 per generator.								
92			Portable Generators						
93			<u>Prev. Adopted</u>	<u>High</u>	<u>Middle</u>	<u>Low</u>			
94	TOTAL Amount Purchased/HH		\$ 1,000.0	\$ 1,000.0	\$ 1,000.0	\$ 600.0			
95	TOTAL Generators Purchased		\$ 61,881	\$ 88,401	\$ 61,881	\$ 38,896			
96	TOTAL Expenditures (\$M)		\$ 61.9	\$ 88.4	\$ 61.9	\$ 23.3			
97	Sales Tax for 10-Day Holiday		\$ (3.7)	\$ (5.3)	\$ (3.7)	\$ (1.4)			
100	Sales Tax for 5-Day Holiday, 65.5% Adjustment		\$ (2.4)	\$ (3.5)	\$ (2.4)	\$ (0.9)			
101									
102	4. CHAINSAWS AND CHAINSAW PARTS & LUBRICANTS ASSUMPTIONS:								
103	HIGH = Assume 1% of Florida households purchase a tax-exempt item at \$150 per item								
104	MIDDLE = Assume 0.7% of Florida households purchase a tax-exempt item at \$100 per item								
105	LOW = Assume .44% of Florida households purchase a tax-exempt item at \$50 per item								
106			Chainsaws and Chainsaw Parts & Lubricants						
107			<u>Adopted</u>	<u>High</u>	<u>Middle</u>	<u>Low</u>			
108	TOTAL Amount Purchased/HH		\$100.00	\$150.00	\$100.00	\$50.00			
109	TOTAL Fla Households		8,840,087	8,840,087	8,840,087	8,840,087			
110	TOTAL HHs Purchasing		61,881	88,401	61,881	38,896			
111	TOTAL Expenditures (\$M)		\$ 6.2	\$ 13.3	\$ 6.2	\$ 1.9			
112	Sales Tax for 10-Day Holiday (Millions of \$)		\$ (0.371)	\$ (0.796)	\$ (0.371)	\$ (0.117)			
115	Sales Tax for 5-Day Holiday, 65.5% Adjustment		\$ (0.24)	\$ (0.52)	\$ (0.24)	\$ (0.08)			
116									

	A	B	C	D	E	F	G	H	I
3	SB 808								5 Days
4	2022 Disaster Preparedness Sales Tax Holiday								June 2 - June 6
5									
117	5. FIRE EXTINGUISHER ASSUMPTIONS:								
118	HIGH = Assume 1% of Florida households purchase a tax-exempt item at \$50 per item								
119	MIDDLE = Assume 0.7% of Florida households purchase a tax-exempt item at \$40 per item								
120	LOW = Assume .44% of Florida households purchase a tax-exempt item at \$17 per item								
121									
122	Fire Extinguishers								
123		<u>Adopted</u>	<u>High</u>	<u>Middle</u>	<u>Low</u>				
124	TOTAL Amount Purchased/HH	\$40.00	\$50.00	\$40.00	\$17.00				
125	TOTAL Fla Households	8,840,087	8,840,087	8,840,087	8,840,087				
126	TOTAL HHs Purchasing	61,881	88,401	61,881	38,896				
127	TOTAL Expenditures (\$M)	\$ 2.5	\$ 4.4	\$ 2.5	\$ 0.7				
128	Sales Tax for 10-Day Holiday (Millions of \$)	\$ (0.149)	\$ (0.265)	\$ (0.149)	\$ (0.040)				
129	Sales Tax for 5-Day Holiday, 65.5% Adjustment	\$ (0.097)	\$ (0.174)	\$ (0.097)	\$ (0.026)				
130									
131									
132									
133	5. IMPACT-RESISTANT WINDOWS ASSUMPTIONS:								
134	HIGH = Assume 25% of the 0.7% of households purchasing generators.								
135	MIDDLE = Assume 15% of the 0.7% of households purchasing generators.								
136	LOW = Assume 10% of the 0.7% of households purchasing generators.								
137									
138	Impact-Resistant Windows								
139		<u>Prev. Adopted</u>	<u>High</u>	<u>Middle</u>	<u>Low</u>				
140	Price per Window	\$ 525	\$ 750	\$ 525	\$ 300				
141	# Windows Purchased	10	20	15	10				
142	# Households Purchasing (from middle - generators)	15,470	15,470	9,282	6,188				
143	TOTAL Household Expenditures (\$M)	\$ 81.2	\$ 232.1	\$ 73.1	\$ 18.6				
144	TOTAL Advantage Buying for Construction (\$M)	\$ -	\$ -	\$ -	\$ -				
145	Sales Tax for 10-Day Holiday	\$ (4.9)	\$ (13.9)	\$ (4.4)	\$ (1.1)				
146	Sales Tax for 5-Day Holiday, 65.5% Adjustment	\$ (3.2)	\$ (9.1)	\$ (2.9)	\$ (0.7)				
147									
148									

	A	B	C	D	E	F	G	H	I
3	SB 808								5 Days
4	2022 Disaster Preparedness Sales Tax Holiday								June 2 - June 6
5									
149	5. IMPACT-RESISTANT DOORS ASSUMPTIONS:								
150	HIGH = Assume 25% of the 0.7% of households purchasing generators.								
151	MIDDLE = Assume 15% of the 0.7% of households purchasing generators.								
152	LOW = Assume 10% of the 0.7% of households purchasing generators.								
153									
154	Impact-Resistant Doors								
155		<u>Prev. Adopted</u>	<u>High</u>	<u>Middle</u>	<u>Low</u>				
156	Price per Door	\$ 1,750	\$ 2,000	\$ 1,750	\$ 1,500				
157	# Doors Purchased	2	6	2	1				
158	# Households Purchasing (from middle - generators)	15,470	15,470	9,282	6,188				
159	TOTAL Expenditures (\$M)	\$ 54.1	\$ 185.6	\$ 32.5	\$ 9.3				
160	TOTAL Advantage Buying for Construction (\$M)	\$ -	\$ -	\$ -	\$ -				
161	Sales Tax for 10-Day Holiday	\$ (3.2)	\$ (11.1)	\$ (1.9)	\$ (0.6)				
162	Sales Tax for 5-Day Holiday, 65.5% Adjustment	\$ (2.1)	\$ (7.3)	\$ (1.3)	\$ (0.4)				
163									
164									
165	5. IMPACT-RESISTANT GARAGE DOORS ASSUMPTIONS:								
166	HIGH = Assume 25% of the 0.7% of households purchasing generators.								
167	MIDDLE = Assume 15% of the 0.7% of households purchasing generators.								
168	LOW = Assume 10% of the 0.7% of households purchasing generators.								
169									
170	Impact-Resistant Garage Doors								
171		<u>Prev. Adopted</u>	<u>High</u>	<u>Middle</u>	<u>Low</u>				
172	Price per Garage Door	\$ 1,500	\$ 2,000	\$ 1,400	\$ 800				
173	# Garage Doors Purchased	1	1	1	1				
174	# Households Purchasing (from middle - generators)	15,470	15,470	9,282	6,188				
175	TOTAL Expenditures (\$M)	\$ 23.2	\$ 30.9	\$ 13.0	\$ 5.0				
176	TOTAL Advantage Buying for Construction (\$M)	\$ -	\$ -	\$ -	\$ -				
177	Sales Tax for 10-Day Holiday	\$ (1.4)	\$ (1.9)	\$ (0.8)	\$ (0.3)				
178	Sales Tax for 5-Day Holiday, 65.5% Adjustment	\$ (0.9)	\$ (1.2)	\$ (0.5)	\$ (0.2)				
179									
180									
181									
182	Total Estimated Impact, 5 Days		\$ (13.1)	\$ (29.9)	\$ (11.5)	\$ (4.4)			
183									

Daily Factors - Hurricane Preparedness Sales Tax Holiday Analysis

Assume:
 Depending upon what SET OF DAYS are included, the most impact will come from the weekend.
 As long as an ENTIRE WEEKEND is included, the most impact will occur on Friday, Saturday, and Sunday.
 Weekdays add less to the impact.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	Calibrate to 12-day holiday	Calibrate to 10-day holiday
Example:	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON		
18-Day Holiday	X	X	X	5.0%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	1.0%	1.0%	2.5%	5.0%	2.5%	1.0%	111.5%	114.9%
17-Day Holiday	X	X	X	5.0%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	1.0%	1.0%	1.5%	7.5%	1.0%		110.5%	113.9%
16-Day Holiday	X	X	X	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	1.0%	1.5%	5.0%				107.5%	110.8%
15-Day Holiday	2.0%	2.0%	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	X	X	X	X			103.8%	107.0%
14-Day Holiday	X	2.0%	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	X	X	X	X			102.0%	105.2%
13-Day Holiday	X	X	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	X	X	X	X			101.0%	104.1%
12-Day Holiday	X	X	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	X	X	X	X	X			100.0%	103.1%
11-Day Holiday	X	X	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	X	X	X	X	X	X			99.0%	102.1%
10-Day Holiday	X	X	X	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	X	X	X	X	X	X			97.0%	100.0%
9-Day Holiday	X	X	X	X	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	X	X	X	X	X	X			91.5%	94.3%
8-Day Holiday	X	X	X	X	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	X	X	X	X	X	X	X			81.5%	84.0%
7-Day Holiday	X	X	X	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	X	X	X	X	X	X	X	X	X			64.5%	66.5%
6-Day Holiday	X	X	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	X	X	X	X	X	X	X	X	X	X	X			64.5%	66.5%
5-Day Holiday	X	X	2.0%	5.5%	35.0%	20.0%	1.0%	X	X	X	X	X	X	X	X	X	X	X	X			63.5%	65.5%
4-Day Holiday	X	X	2.0%	5.5%	35.0%	20.0%	X	X	X	X	X	X	X	X	X	X	X	X	X			62.5%	64.4%
3-Day Holiday	X	X	X	5.5%	35.0%	20.0%	X	X	X	X	X	X	X	X	X	X	X	X	X			60.5%	62.4%
2-Day Holiday	X	X	X	X	35.0%	20.0%	X	X	X	X	X	X	X	X	X	X	X	X	X			55.0%	56.7%
1-Day Holiday	X	X	X	X	35.0%	X	X	X	X	X	X	X	X	X	X	X	X	X	X			35.0%	36.1%