

## REVENUE ESTIMATING CONFERENCE

**Tax:** Ad Valorem

**Issue:** Additional Homestead Exemption for Teachers, LEO, etc.

**Bill Number(s):** CS/CS/HB1563

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** Representative Tomkow

**Month/Year Impact Begins:** January 2023

**Date of Analysis:** February 23, 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.

##### Sections 2 through 4

There is currently no homestead exemption specifically for Classroom Teachers, Emergency Medical Technicians, Law Enforcement Officers, Firefighters, Paramedics, 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 through 4

Section 196.077 creates an additional homestead exemption specifically for individuals employed as of January 1 as full-time Classroom Teachers (K-12), Emergency Medical Technicians, Law Enforcement Officers, Firefighters, Paramedics, 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

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, EMT/paramedics, 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

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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, \$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.

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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.

**Appropriation to Offset Revenue Reduction in Fiscally Constrained Counties:**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	\$0	\$(6.6 M)	\$0	\$(3.6 M)	\$0	\$(2.6 M)
2023-24	\$(6.8 M)	\$(6.8 M)	\$(3.8 M)	\$(3.8 M)	\$(2.8 M)	\$(2.8 M)
2024-25	\$(7.0 M)	\$(7.0 M)	\$(4.0 M)	\$(4.0 M)	\$(2.9 M)	\$(2.9 M)
2025-26	\$(7.2 M)	\$(7.2 M)	\$(4.2 M)	\$(4.2 M)	\$(3.1 M)	\$(3.1 M)
2026-27	\$(7.4 M)	\$(7.4 M)	\$(4.3 M)	\$(4.3 M)	\$(3.2 M)	\$(3.2 M)

**Section 4: Proposed Fiscal Impact**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	\$0	\$(141.6 M)	\$0	\$(82.8 M)	\$0	\$(61.8 M)
2023-24	\$(145.5 M)	\$(145.5 M)	\$(85.9 M)	\$(85.9 M)	\$(64.3 M)	\$(64.3 M)
2024-25	\$(149.5 M)	\$(149.5 M)	\$(89.3 M)	\$(89.3 M)	\$(67.0 M)	\$(67.0 M)
2025-26	\$(153.6 M)	\$(153.6 M)	\$(92.6 M)	\$(92.6 M)	\$(69.7 M)	\$(69.7 M)
2026-27	\$(157.8 M)	\$(157.8 M)	\$(96.0 M)	\$(96.0 M)	\$(72.6 M)	\$(72.6 M)

**List of affected Trust Funds:** Ad valorem

**Section 5: Consensus Estimate (Adopted: 02/23/2022):** 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	0.0	0/(**)	0.0	0/(**)
2023-24	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2024-25	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
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/(**)

**If approved, the Conference adopted the following impact (middle):**

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	0.0	0.0	0.0	(82.8)	0.0	(82.8)
2023-24	0.0	0.0	(85.9)	(85.9)	(85.9)	(85.9)
2024-25	0.0	0.0	(89.3)	(89.3)	(89.3)	(89.3)
2025-26	0.0	0.0	(92.6)	(92.6)	(92.6)	(92.6)
2026-27	0.0	0.0	(96.0)	(96.0)	(96.0)	(96.0)

	C	D	E	F	G	H	I	
1	<b>Salaries 2020 Quarter 2 information - DEO &amp; DCF for CPS</b>							
2	<b>Occupation</b>	<b>Number of employees</b>	<b>Entry</b>	<b>Median</b>	<b>Experienced</b>			
3	Teachers (K-12)	182,745	\$ 40,824	\$ 59,561	\$ 71,052			
4	Firefighters	18,644	\$ 33,909	\$ 50,959	\$ 63,885			
5	EMT/Paramedic	10,657	\$ 25,618	\$ 34,398	\$ 42,307			
6	Police/Sherriff's Officers	37,858	\$ 44,284	\$ 61,377	\$ 73,941			
7	Police/Sherriff/Firefighter Supervisors	14,150	\$ 56,040	\$ 83,423	\$ 102,514			
8	Corrections	24,611	\$ 33,250	\$ 38,608	\$ 53,192			
9	Corrections Supervisors	10,709	\$ 37,481	\$ 41,818	\$ 54,701			
10	Childrens' Protective Workers	1,062	\$ 39,600	\$ 43,560	\$ 44,699			
11	Childrens' Protective Supervisors	242	\$ 50,233	\$ 53,076	\$ 53,128			
12	Active Military - enlisted	69,290	\$ 34,985	\$ 39,577	\$ 44,291			
13	National Guard	12,337	\$ 44,284	\$ 61,377	\$ 73,941			
14	<b>Total</b>	<b>382,305</b>						
15								
16		<b>High</b>	<b>Middle</b>	<b>Low</b>				
17	<b>Home Ownership Rate - ACS 5yr</b>	<b>(adjust below)</b>	<b>Overall Participation</b>	<b>(adjust below)</b>				
18	Teachers (K-12)	82%	77%	72%				
19	Firefighters	88%	83%	78%				
20	EMT/Paramedic	68%	63%	58%				
21	Police/Sherriff's Officers	83%	78%	73%				
22	Police/Sherriff/Firefighter Supervisors	90%	85%	80%				
23	Corrections	71%	66%	61%				
24	Corrections Supervisors	84%	79%	74%				
25	Childrens' Protective Workers	64%	59%	54%				
26	Childrens' Protective Supervisors	68%	63%	58%				
27	Active Military	45%	40%	35%				
28	National Guard	83%	78%	73%				
29								
30	<b>Household participation (high)</b>	<b>Group Total</b>	<b>Entry</b>	<b>Median</b>	<b>Experienced</b>			
31	Teachers (K-12)	149,851	37,463	74,926	37,463			
32	Firefighters	16,407	4,102	8,204	4,102			
33	EMT/Paramedic	7,193	1,798	3,597	1,798			
34	Police/Sherriff's Officers	31,422	7,856	15,711	7,856			
35	Police/Sherriff/Firefighter Supervisors	12,759	3,190	6,380	3,190			
36	Corrections	17,474	4,369	8,737	4,369			
37	Corrections Supervisors	8,996	2,249	4,498	2,249			
38	Childrens' Protective Workers	680	170	340	170			
39	Childrens' Protective Supervisors	165	41	83	41			
40	Active Military	31,181	7,795	15,591	7,795			
41	National Guard	10,240	2,560	5,120	2,560			
42	<b>Total</b>	<b>286,368</b>	<b>71,592</b>	<b>143,184</b>	<b>71,592</b>			
43								
44	<b>Household participation (mid)</b>	<b>Group Total</b>	<b>Entry</b>	<b>Median</b>	<b>Experienced</b>			
45	Teachers (K-12)	140,713	35,178	70,357	35,178			
46	Firefighters	15,475	3,869	7,738	3,869			
47	EMT/Paramedic	6,660	1,665	3,330	1,665			
48	Police/Sherriff's Officers	29,529	7,382	14,765	7,382			
49	Police/Sherriff/Firefighter Supervisors	12,051	3,013	6,026	3,013			
50	Corrections	16,243	4,061	8,122	4,061			
51	Corrections Supervisors	8,460	2,115	4,230	2,115			
52	Childrens' Protective Workers	627	157	314	157			
53	Childrens' Protective Supervisors	152	38	76	38			
54	Active Military	27,716	6,929	13,858	6,929			
55	National Guard	9,623	2,406	4,812	2,406			
56	<b>Total</b>	<b>267,249</b>	<b>66,812</b>	<b>133,625</b>	<b>66,812</b>			
57								

	C	D	E	F	G	H	I
58	<b>Household participation (low)</b>	<b>Group Total</b>	<b>Entry</b>	<b>Median</b>	<b>Experienced</b>		
59	Teachers (K-12)	131,576	32,894	65,788	32,894		
60	Firefighters	14,543	3,636	7,272	3,636		
61	EMT/Paramedic	6,128	1,532	3,064	1,532		
62	Police/Sherriff's Officers	27,636	6,909	13,818	6,909		
63	Police/Sherriff/Firefighter Supervisors	11,344	2,836	5,672	2,836		
64	Corrections	15,012	3,753	7,506	3,753		
65	Corrections Supervisors	7,925	1,981	3,963	1,981		
66	Childrens' Protective Workers	573	143	287	143		
67	Childrens' Protective Supervisors	140	35	70	35		
68	Active Military	24,252	6,063	12,126	6,063		
69	National Guard	9,006	2,252	4,503	2,252		
70	<b>Total</b>	<b>248,135</b>	<b>62,034</b>	<b>124,068</b>	<b>62,034</b>		
71							
72	<b>Estimated Home Value Single Owner (middle)</b>	<b>Entry</b>	<b>Median</b>	<b>Experienced</b>			
73	Teachers (K-12)	\$ 102,061	\$ 148,903	\$ 177,629			
74	Firefighters	\$ 84,773	\$ 127,399	\$ 159,713			
75	EMT/Paramedic	\$ 64,045	\$ 85,995	\$ 105,767			
76	Police/Sherriff's Officers	\$ 110,710	\$ 153,442	\$ 184,853			
77	Police/Sherriff/Firefighter Supervisors	\$ 140,101	\$ 208,557	\$ 256,285			
78	Corrections	\$ 83,125	\$ 96,519	\$ 132,979			
79	Corrections Supervisors	\$ 93,702	\$ 104,544	\$ 136,753			
80	Childrens' Protective Workers	\$ 99,000	\$ 108,900	\$ 111,748			
81	Childrens' Protective Supervisors	\$ 125,583	\$ 132,690	\$ 132,820			
82	Active Military	\$ 87,463	\$ 98,943	\$ 110,728			
83	National Guard	\$ 110,710	\$ 153,442	\$ 184,853			
84							
85	<b>Estimated Home Value Dual Owner (middle)</b>	<b>Entry</b>	<b>Median</b>	<b>Experienced</b>			
86	Teachers (K-12)	\$ 204,121	\$ 297,805	\$ 355,258			
87	Firefighters	\$ 169,546	\$ 254,797	\$ 319,426			
88	EMT/Paramedic	\$ 128,089	\$ 171,991	\$ 211,534			
89	Police/Sherriff's Officers	\$ 221,419	\$ 306,883	\$ 369,705			
90	Police/Sherriff/Firefighter Supervisors	\$ 280,202	\$ 417,115	\$ 512,570			
91	Corrections	\$ 166,251	\$ 193,038	\$ 265,958			
92	Corrections Supervisors	\$ 187,404	\$ 209,089	\$ 273,506			
93	Childrens' Protective Workers	\$ 198,000	\$ 217,800	\$ 223,495			
94	Childrens' Protective Supervisors	\$ 251,165	\$ 265,380	\$ 265,640			
95	Active Military	\$ 174,925	\$ 197,885	\$ 221,455			
96	National Guard	\$ 221,419	\$ 306,883	\$ 369,705			
97							
98	<b>Exemption by JV</b>	<b>High</b>	<b>Middle</b>	<b>Low</b>			
99	X < \$100k	\$ -	\$ -	\$ -			
100	\$100k <= X < \$150k	value-\$100k	\$ 5,942	\$ 5,942			
101	\$150k <= X < \$200k	\$ 50,000	\$ 22,431	\$ 22,431			
102	\$200k <= X < \$300k	\$ 50,000	\$ 50,000	\$ 39,214			
103	\$300k <= X < \$400k	\$ 50,000	\$ 50,000	\$ 47,706			
104	\$400k <= X < \$500k	\$ 50,000	\$ 50,000	\$ 48,855			
105	\$500k <= X < \$600k	\$ 50,000	\$ 50,000	\$ 49,199			
106	\$600k <= X < \$700k	\$ 50,000	\$ 50,000	\$ 49,373			
107	\$700k <= X < \$800k	\$ 50,000	\$ 50,000	\$ 49,474			
108	\$800k <= X < \$900k	\$ 50,000	\$ 50,000	\$ 49,545			
109	\$900k <= X < \$1m	\$ 50,000	\$ 50,000	\$ 49,592			
110	\$1m <= X	\$ 50,000	\$ 50,000	\$ 49,793			
111							

	C	D	E	F	G	H	I
112		<b>High</b>	<b>Middle</b>	<b>Low</b>			
113	<b>Participation Rate from ACS + X%</b>	5%	0%	-5%			
114	<b>Entry Participation Rate</b>	25.0%	25.0%	25.0%			
115	<b>Median Participation Rate</b>	50.0%	50.0%	50.0%			
116	<b>Experienced Participation Rate</b>	25.0%	25.0%	25.0%			
117	<b>Entry Participation Rate (future)</b>	25.0%	50.0%	75.0%			
118	<b>Median Participation Rate (future)</b>	50.0%	25.0%	12.5%			
119	<b>Experienced Participation Rate (future)</b>	25.0%	25.0%	12.5%			
120	<b>Assumes X times salary is average home available with 15-20% down payment, normal 28-36% debt ratio and 30 year fixed financing</b>	2.5	2.5	2.5			
121	<b>Percent of Cohabiting within Occupation Set</b>	2.0%	4.5%	10.0%			
122	<b>Percent of dual similar income households</b>	75.0%	50.0%	43.4%			
123							
124	<b>Tax Base Reduction by group (High)</b>	<b>Total</b>	<b>Entry</b>	<b>Median</b>	<b>Experienced</b>		
125	Teachers (K-12)	\$ 6,966,817,239	\$ 1,410,103,609	\$ 3,697,624,662	\$ 1,859,088,969		
126	Firefighters	\$ 716,572,674	\$ 152,277,469	\$ 360,745,861	\$ 203,549,344		
127	EMT/Paramedic	\$ 240,377,687	\$ 37,505,053	\$ 133,520,063	\$ 69,352,572		
128	Police/Sherriff's Officers	\$ 1,482,155,471	\$ 312,667,909	\$ 779,658,375	\$ 389,829,188		
129	Police/Sherriff/Firefighter Supervisors	\$ 625,271,668	\$ 150,397,637	\$ 316,582,688	\$ 158,291,344		
130	Corrections	\$ 684,739,629	\$ 162,180,563	\$ 324,361,125	\$ 198,197,942		
131	Corrections Supervisors	\$ 359,750,893	\$ 83,494,125	\$ 172,098,403	\$ 104,158,366		
132	Childrens' Protective Workers	\$ 26,500,769	\$ 6,311,250	\$ 13,379,000	\$ 6,810,519		
133	Childrens' Protective Supervisors	\$ 7,402,132	\$ 1,795,226	\$ 3,737,044	\$ 1,869,863		
134	Active Military	\$ 1,178,500,511	\$ 289,398,656	\$ 578,797,313	\$ 310,304,542		
135	National Guard	\$ 483,014,195	\$ 101,894,195	\$ 254,080,000	\$ 127,040,000		
136	<b>Total</b>	<b>\$ 12,771,102,868</b>	<b>\$ 2,708,025,690</b>	<b>\$ 6,634,584,532</b>	<b>\$ 3,428,492,647</b>		
137							
138	<b>Tax Base Reduction by group (Middle)</b>	<b>Total</b>	<b>Entry</b>	<b>Median</b>	<b>Experienced</b>		
139	Teachers (K-12)	\$ 4,147,150,342	\$ 964,283,241	\$ 1,928,566,483	\$ 1,254,300,618		
140	Firefighters	\$ 392,455,853	\$ 42,418,057	\$ 212,095,303	\$ 137,942,493		
141	EMT/Paramedic	\$ 86,987,249	\$ 4,836,303	\$ 36,511,051	\$ 45,639,894		
142	Police/Sherriff's Officers	\$ 992,012,456	\$ 202,357,421	\$ 526,436,690	\$ 263,218,345		
143	Police/Sherriff/Firefighter Supervisors	\$ 529,435,699	\$ 82,583,538	\$ 297,901,441	\$ 148,950,720		
144	Corrections	\$ 244,880,226	\$ 44,523,199	\$ 89,046,398	\$ 111,310,630		
145	Corrections Supervisors	\$ 197,114,453	\$ 23,189,452	\$ 115,950,001	\$ 57,975,000		
146	Childrens' Protective Workers	\$ 14,608,837	\$ 1,718,651	\$ 8,593,457	\$ 4,296,729		
147	Childrens' Protective Supervisors	\$ 4,166,525	\$ 1,041,631	\$ 2,083,262	\$ 1,041,631		
148	Active Military	\$ 417,847,710	\$ 75,971,494	\$ 151,942,988	\$ 189,933,228		
149	National Guard	\$ 323,280,025	\$ 65,944,850	\$ 171,556,784	\$ 85,778,392		
150	<b>Total</b>	<b>\$ 7,349,939,375</b>	<b>\$ 1,508,867,837</b>	<b>\$ 3,540,683,857</b>	<b>\$ 2,300,387,681</b>		
151							
152	<b>Tax Base Reduction by group (Low)</b>	<b>Total</b>	<b>Entry</b>	<b>Median</b>	<b>Experienced</b>		
153	Teachers (K-12)	\$ 2,991,998,775	\$ 642,459,388	\$ 1,284,918,775	\$ 1,064,620,612		
154	Firefighters	\$ 293,317,255	\$ 33,624,368	\$ 142,021,142	\$ 117,671,745		
155	EMT/Paramedic	\$ 62,011,991	\$ 3,753,514	\$ 28,336,674	\$ 29,921,803		
156	Police/Sherriff's Officers	\$ 805,774,407	\$ 134,941,081	\$ 447,222,217	\$ 223,611,109		
157	Police/Sherriff/Firefighter Supervisors	\$ 416,003,185	\$ 55,390,491	\$ 240,140,508	\$ 120,472,186		
158	Corrections	\$ 177,426,784	\$ 34,708,727	\$ 69,417,453	\$ 73,300,604		
159	Corrections Supervisors	\$ 134,411,706	\$ 18,323,119	\$ 77,392,391	\$ 38,696,196		
160	Childrens' Protective Workers	\$ 9,718,348	\$ 1,324,814	\$ 5,595,690	\$ 2,797,845		
161	Childrens' Protective Supervisors	\$ 2,734,368	\$ 683,592	\$ 1,367,184	\$ 683,592		
162	Active Military	\$ 286,634,318	\$ 56,072,212	\$ 112,144,423	\$ 118,417,683		
163	National Guard	\$ 262,585,190	\$ 43,974,503	\$ 145,740,458	\$ 72,870,229		
164	<b>Total</b>	<b>\$ 5,442,616,328</b>	<b>\$ 1,025,255,808</b>	<b>\$ 2,554,296,916</b>	<b>\$ 1,863,063,604</b>		
165							

	C	D	E	F	G	H	I
166	Nonschool - millage	10.7585					
167							
168	<b>Tax Impact NSD of 2021 cohort in:</b>	<b>High</b>	<b>Middle</b>	<b>Low</b>			
169	2021	\$ (137.4)	\$ (79.1)	\$ (58.6)			
170	2022	\$ (138.5)	\$ (81.0)	\$ (60.6)			
171	2023	\$ (139.1)	\$ (82.2)	\$ (61.8)			
172	2024	\$ (139.9)	\$ (83.5)	\$ (63.2)			
173	2025	\$ (140.6)	\$ (84.8)	\$ (64.5)			
174	2026	\$ (141.3)	\$ (86.1)	\$ (65.8)			
175							
176	<b>Tax Impact NSD</b>						
177	<b>Year</b>	<b>High</b>		<b>Middle</b>		<b>Low</b>	
178		Cash	Recurring	Cash	Recurring	Cash	Recurring
179	2022	\$0	\$(141.6 M)	\$0	\$(82.8 M)	\$0	\$(61.8 M)
180	2023	\$(145.5 M)	\$(145.5 M)	\$(85.9 M)	\$(85.9 M)	\$(64.3 M)	\$(64.3 M)
181	2024	\$(149.5 M)	\$(149.5 M)	\$(89.3 M)	\$(89.3 M)	\$(67.0 M)	\$(67.0 M)
182	2025	\$(153.6 M)	\$(153.6 M)	\$(92.6 M)	\$(92.6 M)	\$(69.7 M)	\$(69.7 M)
183	2026	\$(157.8 M)	\$(157.8 M)	\$(96.0 M)	\$(96.0 M)	\$(72.6 M)	\$(72.6 M)
184							
185	<b>Fiscally Constrained County Distribution needed in: (95% of tax impact)</b>						
186	<b>Year</b>	<b>High</b>		<b>Middle</b>		<b>Low</b>	
187		Cash	Recurring	Cash	Recurring	Cash	Recurring
188	2022	\$0	\$(6.6 M)	\$0	\$(3.6 M)	\$0	\$(2.6 M)
189	2023	\$(6.8 M)	\$(6.8 M)	\$(3.8 M)	\$(3.8 M)	\$(2.8 M)	\$(2.8 M)
190	2024	\$(7.0 M)	\$(7.0 M)	\$(4.0 M)	\$(4.0 M)	\$(2.9 M)	\$(2.9 M)
191	2025	\$(7.2 M)	\$(7.2 M)	\$(4.2 M)	\$(4.2 M)	\$(3.1 M)	\$(3.1 M)
192	2026	\$(7.4 M)	\$(7.4 M)	\$(4.3 M)	\$(4.3 M)	\$(3.2 M)	\$(3.2 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	EMT/Paramedic	\$ 64,045	\$ 85,995	\$ 105,767	\$ 128,089	\$ 171,991	\$ 211,534
6	21	Police/Sherriff's Officers	\$ 110,710	\$ 153,442	\$ 184,853	\$ 221,419	\$ 306,883	\$ 369,705
7	21	Police/Sherriff/Firefighter Supervisors	\$ 140,101	\$ 208,557	\$ 256,285	\$ 280,202	\$ 417,115	\$ 512,570
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	EMT/Paramedic	\$ 65,966	\$ 88,575	\$ 108,940	\$ 131,932	\$ 177,150	\$ 217,880
17	22	Police/Sherriff's Officers	\$ 114,031	\$ 158,045	\$ 190,398	\$ 228,062	\$ 316,090	\$ 380,797
18	22	Police/Sherriff/Firefighter Supervisors	\$ 144,304	\$ 214,814	\$ 263,974	\$ 288,608	\$ 429,628	\$ 527,948
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	EMT/Paramedic	\$ -	\$ -	\$ 3,173	\$ 3,843	\$ -	\$ -
28	22	Police/Sherriff's Officers	\$ 3,321	\$ -	\$ -	\$ -	\$ -	\$ -
29	22	Police/Sherriff/Firefighter Supervisors	\$ 4,203	\$ -	\$ -	\$ -	\$ -	\$ -
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	EMT/Paramedic	\$ 67,299	\$ 90,364	\$ 111,140	\$ 134,597	\$ 180,729	\$ 222,281
39	23	Police/Sherriff's Officers	\$ 116,334	\$ 161,237	\$ 194,244	\$ 232,669	\$ 322,475	\$ 388,489
40	23	Police/Sherriff/Firefighter Supervisors	\$ 147,219	\$ 219,153	\$ 269,306	\$ 294,438	\$ 438,306	\$ 538,612
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	EMT/Paramedic	\$ -	\$ -	\$ 2,201	\$ 2,665	\$ -	\$ -
50	23	Police/Sherriff's Officers	\$ 2,303	\$ -	\$ -	\$ -	\$ -	\$ -
51	23	Police/Sherriff/Firefighter Supervisors	\$ 2,915	\$ -	\$ -	\$ -	\$ -	\$ -
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	EMT/Paramedic	\$ 68,793	\$ 92,370	\$ 113,608	\$ 137,585	\$ 184,741	\$ 227,215
61	24	Police/Sherriff's Officers	\$ 118,917	\$ 164,817	\$ 198,557	\$ 237,834	\$ 329,634	\$ 397,113
62	24	Police/Sherriff/Firefighter Supervisors	\$ 150,487	\$ 224,018	\$ 275,285	\$ 300,975	\$ 448,037	\$ 550,569
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



1	A	B	C	D	E	G	H	I
2	Year	Estimated Home Value (middle)	Single Income			Dual Income		
3			Entry	Median	Experienced	Entry	Median	Experienced
69	24	Teachers (K-12)	\$ 2,381	\$ -	\$ -	\$ -	\$ -	\$ -
70	24	Firefighters	\$ -	\$ 2,972	\$ -	\$ -	\$ -	\$ -
71	24	EMT/Paramedic	\$ -	\$ -	\$ 2,467	\$ 2,988	\$ -	\$ -
72	24	Police/Sherriff's Officers	\$ 2,583	\$ -	\$ -	\$ -	\$ -	\$ -
73	24	Police/Sherriff/Firefighter Supervisors	\$ 2,781	\$ -	\$ -	\$ -	\$ -	\$ -
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	EMT/Paramedic	\$ 70,196	\$ 94,255	\$ 115,925	\$ 140,392	\$ 188,510	\$ 231,851
83	25	Police/Sherriff's Officers	\$ 121,343	\$ 168,179	\$ 202,607	\$ 242,686	\$ 336,358	\$ 405,214
84	25	Police/Sherriff/Firefighter Supervisors	\$ 153,557	\$ 228,588	\$ 280,900	\$ 307,115	\$ 457,177	\$ 561,801
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	EMT/Paramedic	\$ -	\$ -	\$ 2,318	\$ 2,807	\$ -	\$ -
94	25	Police/Sherriff's Officers	\$ 2,426	\$ -	\$ -	\$ -	\$ -	\$ -
95	25	Police/Sherriff/Firefighter 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	EMT/Paramedic	\$ 71,705	\$ 96,281	\$ 118,418	\$ 143,410	\$ 192,563	\$ 236,835
105	26	Police/Sherriff's Officers	\$ 123,952	\$ 171,795	\$ 206,963	\$ 247,904	\$ 343,590	\$ 413,926
106	26	Police/Sherriff/Firefighter Supervisors	\$ 156,859	\$ 233,503	\$ 286,940	\$ 313,718	\$ 467,006	\$ 573,880
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	EMT/Paramedic	\$ -	\$ -	\$ 2,492	\$ 3,018	\$ -	\$ -
116	26	Police/Sherriff's Officers	\$ 2,609	\$ -	\$ -	\$ -	\$ -	\$ -
117	26	Police/Sherriff/Firefighter 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			<b>High</b>					
2	<b>Year</b>	<b>Estimated Home Value (middle)</b>	<b>Single Entry</b>	<b>Single Median</b>	<b>Single</b>	<b>Dual Entry</b>	<b>Dual Median</b>	<b>Dual</b>
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	EMT/Paramedic	450	899	450	1,322	2,643	1,322
6	21	Police/Sherriff's Officers	1,964	3,928	1,964	5,774	11,548	5,774
7	21	Police/Sherriff/Firefighter Supervisors	797	1,595	797	2,344	4,689	2,344
8	21	Corrections	1,092	2,184	1,092	3,211	6,422	3,211
9	21	Corrections Supervisors	562	1,125	562	1,653	3,306	1,653
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	EMT/Paramedic						
17	22	Police/Sherriff's Officers						
18	22	Police/Sherriff/Firefighter 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	EMT/Paramedic	\$ -	\$ -	\$ 1,426,464	\$ 5,078,928	\$ -	\$ -
28	22	Police/Sherriff's Officers	\$ 6,522,599	\$ -	\$ -	\$ -	\$ -	\$ -
29	22	Police/Sherriff/Firefighter Supervisors	\$ 3,351,658	\$ -	\$ -	\$ -	\$ -	\$ -
30	22	Corrections	\$ -	\$ -	\$ 4,356,896	\$ -	\$ -	\$ -
31	22	Corrections Supervisors	\$ -	\$ 3,526,805	\$ 2,306,677	\$ -	\$ -	\$ -
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	EMT/Paramedic						
39	23	Police/Sherriff's Officers						
40	23	Police/Sherriff/Firefighter 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	EMT/Paramedic	\$ -	\$ -	\$ 989,300	\$ 3,522,406	\$ -	\$ -
50	23	Police/Sherriff's Officers	\$ 4,523,640	\$ -	\$ -	\$ -	\$ -	\$ -
51	23	Police/Sherriff/Firefighter Supervisors	\$ 2,324,486	\$ -	\$ -	\$ -	\$ -	\$ -
52	23	Corrections	\$ -	\$ 3,107,299	\$ 3,021,653	\$ -	\$ -	\$ -
53	23	Corrections Supervisors	\$ -	\$ 2,445,957	\$ 1,599,758	\$ -	\$ -	\$ -
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	EMT/Paramedic						
61	24	Police/Sherriff's Officers						
62	24	Police/Sherriff/Firefighter 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			High					
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	EMT/Paramedic	\$ -	\$ -	\$ 1,109,213	\$ 3,949,356	\$ -	\$ -
72	24	Police/Sherriff's Officers	\$ 5,071,950	\$ -	\$ -	\$ -	\$ -	\$ -
73	24	Police/Sherriff/Firefighter Supervisors	\$ 2,217,563	\$ -	\$ -	\$ -	\$ -	\$ -
74	24	Corrections	\$ -	\$ 4,918,017	\$ 3,387,907	\$ -	\$ -	\$ -
75	24	Corrections Supervisors	\$ 364,586	\$ 2,742,431	\$ 1,793,664	\$ -	\$ -	\$ -
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	EMT/Paramedic						
83	25	Police/Sherriff's Officers						
84	25	Police/Sherriff/Firefighter 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	EMT/Paramedic	\$ -	\$ -	\$ 1,041,905	\$ 3,709,705	\$ -	\$ -
94	25	Police/Sherriff's Officers	\$ 4,764,178	\$ -	\$ -	\$ -	\$ -	\$ -
95	25	Police/Sherriff/Firefighter Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	25	Corrections	\$ -	\$ 4,619,586	\$ 3,182,325	\$ -	\$ -	\$ -
97	25	Corrections Supervisors	\$ 1,154,428	\$ 2,576,017	\$ 1,684,823	\$ -	\$ -	\$ -
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	EMT/Paramedic						
105	26	Police/Sherriff's Officers						
106	26	Police/Sherriff/Firefighter 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	EMT/Paramedic	\$ -	\$ -	\$ 1,120,487	\$ 3,989,497	\$ -	\$ -
116	26	Police/Sherriff's Officers	\$ 5,123,500	\$ -	\$ -	\$ -	\$ -	\$ -
117	26	Police/Sherriff/Firefighter Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	26	Corrections	\$ -	\$ 4,968,003	\$ 3,422,341	\$ -	\$ -	\$ -
119	26	Corrections Supervisors	\$ 1,241,496	\$ 2,770,304	\$ 63,338	\$ -	\$ -	\$ -
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			<b>Middle</b>					
2	<b>Year</b>	<b>Estimated Home Value (middle)</b>	<b>Single Entry</b>	<b>Single Median</b>	<b>Single</b>	<b>Dual Entry</b>	<b>Dual Median</b>	<b>Dual</b>
3	21	Teachers (K-12)	17,589	35,178	17,589	16,801	33,603	16,801
4	21	Firefighters	1,934	3,869	1,934	1,848	3,695	1,848
5	21	EMT/Paramedic	833	1,665	833	795	1,590	795
6	21	Police/Sherriff's Officers	3,691	7,382	3,691	3,526	7,052	3,526
7	21	Police/Sherriff/Firefighter Supervisors	1,506	3,013	1,506	1,439	2,878	1,439
8	21	Corrections	2,030	4,061	2,030	1,939	3,879	1,939
9	21	Corrections Supervisors	1,058	2,115	1,058	1,010	2,020	1,010
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	3,309	6,619	3,309
13	21	National Guard	1,203	2,406	1,203	1,149	2,298	1,149
14	22	Teachers (K-12)						
15	22	Firefighters						
16	22	EMT/Paramedic						
17	22	Police/Sherriff's Officers						
18	22	Police/Sherriff/Firefighter 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	EMT/Paramedic	\$ -	\$ -	\$ 2,641,526	\$ 3,055,748	\$ -	\$ -
28	22	Police/Sherriff's Officers	\$ 12,259,298	\$ -	\$ -	\$ -	\$ -	\$ -
29	22	Police/Sherriff/Firefighter Supervisors	\$ 6,331,346	\$ -	\$ -	\$ -	\$ -	\$ -
30	22	Corrections	\$ -	\$ -	\$ 8,099,928	\$ -	\$ -	\$ -
31	22	Corrections Supervisors	\$ -	\$ 6,633,341	\$ 4,338,481	\$ -	\$ -	\$ -
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	EMT/Paramedic						
39	23	Police/Sherriff's Officers						
40	23	Police/Sherriff/Firefighter 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	EMT/Paramedic	\$ -	\$ -	\$ 1,831,986	\$ 2,119,263	\$ -	\$ -
50	23	Police/Sherriff's Officers	\$ 8,502,232	\$ -	\$ -	\$ -	\$ -	\$ -
51	23	Police/Sherriff/Firefighter Supervisors	\$ 4,391,000	\$ -	\$ -	\$ -	\$ -	\$ -
52	23	Corrections	\$ -	\$ 5,776,795	\$ 5,617,570	\$ -	\$ -	\$ -
53	23	Corrections Supervisors	\$ -	\$ 4,600,443	\$ 3,008,881	\$ -	\$ -	\$ -
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	EMT/Paramedic						
61	24	Police/Sherriff's Officers						
62	24	Police/Sherriff/Firefighter 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			<b>Middle</b>					
2	<b>Year</b>	<b>Estimated Home Value (middle)</b>	<b>Single Entry</b>	<b>Single Median</b>	<b>Single</b>	<b>Dual Entry</b>	<b>Dual Median</b>	<b>Dual</b>
69	24	Teachers (K-12)	\$ 41,877,226	\$ -	\$ -	\$ -	\$ -	\$ -
70	24	Firefighters	\$ -	\$ 11,497,689	\$ -	\$ -	\$ -	\$ -
71	24	EMT/Paramedic	\$ -	\$ -	\$ 2,054,041	\$ 2,376,139	\$ -	\$ -
72	24	Police/Sherriff's Officers	\$ 9,532,786	\$ -	\$ -	\$ -	\$ -	\$ -
73	24	Police/Sherriff/Firefighter Supervisors	\$ 4,189,020	\$ -	\$ -	\$ -	\$ -	\$ -
74	24	Corrections	\$ -	\$ 9,143,110	\$ 6,298,475	\$ -	\$ -	\$ -
75	24	Corrections Supervisors	\$ 685,727	\$ 5,158,062	\$ 3,373,588	\$ -	\$ -	\$ -
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	EMT/Paramedic						
83	25	Police/Sherriff's Officers						
84	25	Police/Sherriff/Firefighter 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	EMT/Paramedic	\$ -	\$ -	\$ 1,929,400	\$ 2,231,952	\$ -	\$ -
94	25	Police/Sherriff's Officers	\$ 8,954,327	\$ -	\$ -	\$ -	\$ -	\$ -
95	25	Police/Sherriff/Firefighter Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	25	Corrections	\$ -	\$ 8,588,296	\$ 5,916,277	\$ -	\$ -	\$ -
97	25	Corrections Supervisors	\$ 2,171,289	\$ 4,845,065	\$ 3,168,875	\$ -	\$ -	\$ -
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	EMT/Paramedic						
105	26	Police/Sherriff's Officers						
106	26	Police/Sherriff/Firefighter 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	EMT/Paramedic	\$ -	\$ -	\$ 2,074,918	\$ 2,400,289	\$ -	\$ -
116	26	Police/Sherriff's Officers	\$ 9,629,676	\$ -	\$ -	\$ -	\$ -	\$ -
117	26	Police/Sherriff/Firefighter Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	26	Corrections	\$ -	\$ 9,236,039	\$ 6,362,491	\$ -	\$ -	\$ -
119	26	Corrections Supervisors	\$ 2,335,051	\$ 5,210,488	\$ 119,128	\$ -	\$ -	\$ -
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	EMT/Paramedic	867	1,734	867	598	1,197	598
6	21	Police/Sherriff's Officers	3,910	7,821	3,910	2,699	5,397	2,699
7	21	Police/Sherriff/Firefighter Supervisors	1,605	3,210	1,605	1,108	2,215	1,108
8	21	Corrections	2,124	4,248	2,124	1,466	2,932	1,466
9	21	Corrections Supervisors	1,121	2,243	1,121	774	1,548	774
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	EMT/Paramedic						
17	22	Police/Sherriff's Officers						
18	22	Police/Sherriff/Firefighter 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	EMT/Paramedic	\$ -	\$ -	\$ 2,751,350	\$ 2,299,459	\$ -	\$ -
28	22	Police/Sherriff's Officers	\$ 12,987,886	\$ -	\$ -	\$ -	\$ -	\$ -
29	22	Police/Sherriff/Firefighter Supervisors	\$ 6,746,611	\$ -	\$ -	\$ -	\$ -	\$ -
30	22	Corrections	\$ -	\$ -	\$ 8,474,223	\$ -	\$ -	\$ -
31	22	Corrections Supervisors	\$ -	\$ 7,034,086	\$ 4,600,585	\$ -	\$ -	\$ -
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	EMT/Paramedic						
39	23	Police/Sherriff's Officers						
40	23	Police/Sherriff/Firefighter 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	EMT/Paramedic	\$ -	\$ -	\$ 1,908,153	\$ 1,594,751	\$ -	\$ -
50	23	Police/Sherriff's Officers	\$ 9,007,532	\$ -	\$ -	\$ -	\$ -	\$ -
51	23	Police/Sherriff/Firefighter Supervisors	\$ 4,678,999	\$ -	\$ -	\$ -	\$ -	\$ -
52	23	Corrections	\$ -	\$ 6,043,739	\$ 5,877,156	\$ -	\$ -	\$ -
53	23	Corrections Supervisors	\$ -	\$ 4,878,373	\$ 3,190,659	\$ -	\$ -	\$ -
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	EMT/Paramedic						
61	24	Police/Sherriff's Officers						
62	24	Police/Sherriff/Firefighter 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	EMT/Paramedic	\$ -	\$ -	\$ 2,139,440	\$ 1,788,051	\$ -	\$ -
72	24	Police/Sherriff's Officers	\$ 10,099,334	\$ -	\$ -	\$ -	\$ -	\$ -
73	24	Police/Sherriff/Firefighter Supervisors	\$ 4,463,772	\$ -	\$ -	\$ -	\$ -	\$ -
74	24	Corrections	\$ -	\$ 9,565,610	\$ 6,589,525	\$ -	\$ -	\$ -
75	24	Corrections Supervisors	\$ 727,154	\$ 5,469,680	\$ 3,577,399	\$ -	\$ -	\$ -
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	EMT/Paramedic						
83	25	Police/Sherriff's Officers						
84	25	Police/Sherriff/Firefighter 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	EMT/Paramedic	\$ -	\$ -	\$ 2,009,616	\$ 1,679,550	\$ -	\$ -
94	25	Police/Sherriff's Officers	\$ 9,486,495	\$ -	\$ -	\$ -	\$ -	\$ -
95	25	Police/Sherriff/Firefighter Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	25	Corrections	\$ -	\$ 8,985,159	\$ 6,189,666	\$ -	\$ -	\$ -
97	25	Corrections Supervisors	\$ 2,302,464	\$ 5,137,774	\$ 3,360,318	\$ -	\$ -	\$ -
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	EMT/Paramedic						
105	26	Police/Sherriff's Officers						
106	26	Police/Sherriff/Firefighter 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	EMT/Paramedic	\$ -	\$ -	\$ 2,161,185	\$ 1,806,224	\$ -	\$ -
116	26	Police/Sherriff's Officers	\$ 10,201,982	\$ -	\$ -	\$ -	\$ -	\$ -
117	26	Police/Sherriff/Firefighter Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	26	Corrections	\$ -	\$ 9,662,833	\$ 6,656,500	\$ -	\$ -	\$ -
119	26	Corrections Supervisors	\$ 2,476,120	\$ 5,525,273	\$ 126,325	\$ -	\$ -	\$ -
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:** Sales and Use Tax

**Issue:** Impact-Resistant Window and Doors Sales Tax Holiday – 2 FYs

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

**Entire Bill**

**Partial Bill:**

**Sponsor(s):**

**Month/Year Impact Begins:** The impact begins July 1, 2022 and ends on June 30, 2024 and will affect FY 2022-23, FY 2023-24, & FY 2024-25 because of the one-month collection lag.

**Date of Analysis:** February 23, 2022

### Section 1: Narrative

**a. Current Law:** Under current law in Ch. 212, all of the items listed in the proposed language are subject to the 6% Sales and Use Tax when purchased.

Chapter 212.02 (14)(a) defines “Retail sale” or a “sale at retail” as “a sale to a consumer or to any person for any purpose other than for resale in the form of tangible personal property or services taxable under this chapter, and includes all such transactions that may be made in lieu of retail sales or sales at retail.”

**b. Proposed Change:** The proposed language provides an exemption from sales tax on the retail sale for the items listed below.

- Impact-resistant windows
- Impact-resistant doors and garage doors

There is no specific language limiting who can take advantage of the sales tax exemption.

### Section 2: Description of Data and Sources

- REC Impact for SB 808, 2/11/2022
- 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](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](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](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](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](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](http://www.lowes.com); [www.homedepot.com](http://www.homedepot.com); [www.bestbuy.com](http://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.
- IBIS World, INDUSTRY REPORT 33232, Sheet Metal, Window & Door Manufacturing in the US, December 2021.
- IBIS World, INDUSTRY REPORT OD5902, Wood Door & Window Manufacturing, February 2021.
- Price research on [lowes.com](http://lowes.com) and [homedepot.com](http://homedepot.com) in Miami stores.
- Global Windows & Doors Market Report, The Freedonia Group, 11/30/2021.
- "Study of the US Market for Windows, Doors and Skylights" in the bi-annual report for the Fenestration & Glazing Industry Alliance; study conducted by Ducker Worldwide (published in May 2020); report provided to the Florida Legislature by FGIA.



**REVENUE ESTIMATING CONFERENCE**

**Tax:** Sales and Use Tax

**Issue:** Impact-Resistant Window and Doors Sales Tax Holiday – 2 FYs

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

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

The proposed language exempts from sales tax the retail sale of the items. This analysis interprets the statutory definition of “retail sale” to include both wholesale and retail purchases as long as the purchaser is the final consumer. Therefore, generally all purchases of impact-resistant windows and doors are assumed to be tax-exempt.

Sales of windows and doors (all materials and types)

Two approaches estimating the total market for windows and doors are included: estimate based on Freedonia Group’s report and estimate based on IBIS World and Freedonia. For the second approach, the share of vinyl and fiberglass windows and doors from Freedonia Group’s report is used to add to estimated sales of metal and wood windows and metal door in the US by IBIS World. IBIS World does not have a stand-alone estimate of the vinyl and fiberglass window and door market. IBIS World’s estimate of wood panel, flush & molded doors was excluded as these were assumed to be generally interior doors. A retail margin was added to the manufacturing-level revenue estimates. Florida’s share of the windows and doors market was assumed to correspond to Florida’s share in US total residential housing starts. The above estimates are for all types of windows and doors, not only impact-resistant types.

Sales of impact-resistant windows and doors

Data on residential impact-resistant window unit sales in 2017 and 2019 in Florida from the "Study of the US Market for Windows, Doors and Skylights" conducted by Ducker Worldwide for the Fenestration & Glazing Industry Alliance’s 2020 bi-annual report were used as the basis. The report was provided to the Florida Legislature by FGIA. FGIA reports unit sales of impact-resistant and non-impact windows in Florida. The volume of sales was grown to the impact year by the average annual growth from 2017 to 2019. The maximum, average, and minimum of prices collected from retail store websites was used for a high, middle, and low respectively.

The ratio of doors sales (excluding wood doors) to windows sales from the Freedonia market report was used to estimate impact-resistant residential door sales, assuming the ratio of doors to windows sales of all types is the same as the ratio of impact doors to windows. Similarly, the ratio of nonresidential to residential sales from the Freedonia report was used to estimate non-residential sales of impact-resistant windows, assuming the ratio of nonresidential to residential sales for non-impact and impact products is the same.

**Section 4: Proposed Fiscal Impact**

The proposed impact affects FY2022-23, FY 2023-24, & FY 2024-25 because of the one-month collection lag.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(228.9)		(73.5)		(41.2)	
2023-24	(267.0)		(85.8)		(48.0)	
2024-25	(22.3)		(7.1)		(4.0)	
2025-26						
2026-27						

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

**Section 5: Consensus Estimate (Adopted 02/23/2022): The Conference adopted an adjusted middle forecast that creates a 25% construction preference for non-residential and uses \$900 for the average price of windows.**

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(158.3)	0.0	(Insignificant)	0.0	(5.3)	0.0	(15.2)	0.0
2023-24	(183.6)	0.0	(Insignificant)	0.0	(6.2)	0.0	(17.6)	0.0
2024-25	(15.3)	0.0	(Insignificant)	0.0	(0.5)	0.0	(1.5)	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:** Impact-Resistant Window and Doors Sales Tax Holiday – 2 FYs

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

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(26.2)	0.0	(46.7)	0.0	(205.0)	0.0
2023-24	(30.4)	0.0	(54.2)	0.0	(237.8)	0.0
2024-25	(2.5)	0.0	(4.5)	0.0	(19.8)	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
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3 **Proposed Language** **2 YEARS**  
4 **Impact-Resistant Windows, Doors, and Garage Doors** **July 1, 2022 - June 30, 2024**  
5

133

134 **I. Estimates based on THE FREEDONIA GROUP Data**

135 **Note: No breakout into Impact-Resistant vs. regular windows was available. This is the full universe of windows and doors.**

136 **United States: Window & Door Demand by Product & Material, 2010 – 2030 (million dollars)**

137

138 Table 9-7 | United States: Window & Door Demand by Product & Material, 2010 – 2030 (million dollars)

Item	2010	2015	2020	2025	2030	15-20 (%)	20-25 (%)
<b>Window &amp; Door Demand</b>	<b>19,100</b>	<b>24,070</b>	<b>30,230</b>	<b>32,250</b>	<b>34,750</b>	<b>4.7</b>	<b>1.3</b>
<b>Windows:</b>	<b>8,700</b>	<b>10,190</b>	<b>12,665</b>	<b>13,475</b>	<b>14,550</b>	<b>4.4</b>	<b>1.2</b>
Metal	2,405	3,235	3,710	3,925	4,135	2.8	1.1
Wood	2,760	2,575	3,060	3,155	3,295	3.5	0.6
Vinyl	3,320	4,120	5,560	6,040	6,740	6.2	1.7
Fiberglass	215	260	335	355	380	5.2	1.2
<b>Doors:</b>	<b>10,400</b>	<b>13,880</b>	<b>17,565</b>	<b>18,775</b>	<b>20,200</b>	<b>4.8</b>	<b>1.3</b>
Metal	6,190	8,100	9,755	10,455	11,300	3.8	1.4
Wood	2,690	3,650	5,005	5,315	5,660	6.5	1.2
Vinyl	620	870	1,140	1,215	1,305	5.6	1.3
Fiberglass	900	1,260	1,665	1,790	1,935	5.7	1.5
Vinyl windows & doors	3,940	4,990	6,700	7,255	8,045		
Fiberglass windows & doors	1,115	1,520	2,000	2,145	2,315		

153 Source: Global Windows & Doors Industry Market Research, The Freedonia Group,  
154 <https://www.freedoniagroup.com/industry-study/global-windows-doors-4303.htm#StudyPageListing2>.

	2010	2015	2020	2025	2030
<b>Window &amp; Door Demand</b>					
<b>Windows:</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
Metal	28%	32%	29%	29%	28%
Wood	32%	25%	24%	23%	23%
Vinyl	38%	40%	44%	45%	46%
Fiberglass	2%	3%	3%	3%	3%
<b>Doors:</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
Metal	60%	58%	56%	56%	56%
Wood	26%	26%	28%	28%	28%
Vinyl	6%	6%	6%	6%	6%
Fiberglass	9%	9%	9%	10%	10%
Vinyl windows & doors, share of total	21%	21%	22%	22%	23%
Fiberglass windows & doors, share of total	6%	6%	7%	7%	7%

168

169 Table 9-6 | United States: Window & Door Demand by Market & Application, 2010 – 2030 (million dollars)

Item	2010	2015	2020	2025	2030	15-20	20-25
<b>Window &amp; Door Demand</b>	<b>19,100</b>	<b>24,070</b>	<b>30,230</b>	<b>32,250</b>	<b>34,750</b>	<b>4.7</b>	<b>1.3</b>
<b>Residential Buildings:</b>	<b>12,455</b>	<b>15,410</b>	<b>21,190</b>	<b>22,750</b>	<b>24,750</b>	<b>6.6</b>	<b>1.4</b>
New Construction	4,225	7,100	10,350	11,250	12,000	7.8	1.7
Improvement & Repair	8,230	8,310	10,840	11,500	12,750	5.5	1.2

174

	A	B	C	D	E	F	G	H	I
3	<b>Proposed Language</b>								<b>2 YEARS</b>
4	<b>Impact-Resistant Windows, Doors, and Garage Doors</b>								<b>July 1, 2022 - June 30, 2024</b>
5									
175	Nonresidential Buildings:		6,645	8,660	9,040	9,500	10,000	0.9	1
176	New Construction		3,480	4,640	4,850	5,100	5,550	0.9	1
177	Improvement & Repair		3,165	4,020	4,190	4,400	4,450	0.8	1
178	Source: Global Windows & Doors Industry Market Research, The Freedonia Group, <a href="https://www.freedoniagroup.com/industry-study/global-windows-doors-4303.htm#StudyPageListing2">https://www.freedoniagroup.com/industry-study/global-windows-doors-4303.htm#StudyPageListing2</a> .								
179									
180	<b>Item</b>		<b>2010</b>	<b>2015</b>	<b>2020</b>	<b>2025</b>	<b>2030</b>		
181	<b>Window &amp; Door Demand</b>		<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>		
182	Residential Buildings:		65%	64%	70%	71%	71%		
183	New Construction		22%	29%	34%	35%	35%		
184	Improvement & Repair		43%	35%	36%	36%	37%		
185	Nonresidential Buildings:		35%	36%	30%	29%	29%		
186	New Construction		18%	19%	16%	16%	16%		
187	Improvement & Repair		17%	17%	14%	14%	13%		
188									
189									

	A	B	C	D	E	F	G	H	I
3	<b>Proposed Language</b>								<b>2 YEARS</b>
4	<b>Impact-Resistant Windows, Doors, and Garage Doors</b>								<b>July 1, 2022 - June 30, 2024</b>
5									
190	<b>II. Estimates based on IBIS WORLD Data</b>								
191	<b>Note: No breakout into Impact-Resistant vs. regular windows was available from IBIS World. This is the full universe of windows and doors.</b>								
192									
193	<b>IBIS World - Annual Market Size (Manufacturer Level)</b>			<b>CY2020</b>	<b>CY2021</b>	<b>CY2022</b>	<b>CY2023</b>	<b>CY2024</b>	
194	Sheet Metal, Window & Door Manufacturing in the US, domestic demand (CY 2021) (\$ m)			49,861	51,317	52,211	52,334	52,216	
195	Metal windows, frames & fixtures (1)		9.9%	4,936	5,080	5,169	5,181	5,169	
196	Metal doors and doorframes (2)		17.5%	8,726	8,980	9,137	9,158	9,138	
197	Wood Door & Window Manufacturing in the US, domestic demand (CY 2021) (\$ m)			12,959	13,147	13,627	14,411	14,426	
198	Window units and panels (3)		32.7%	4,238	4,299	4,456	4,712	4,717	
199	Wood panel, flush & molded doors (4)		38.8%	5,028	5,101	5,287	5,591	5,597	
200	Metal and wood external windows and doors, US			17,900	18,360	18,762	19,052	19,024	
201	Metal and wood windows and doors, US			22,928	23,461	24,049	24,643	24,622	
202	<b>Total market (metal, wood, vinyl, fiberglass)</b>			<b>32,293</b>	<b>33,044</b>	<b>33,872</b>	<b>34,709</b>	<b>34,679</b>	
203	Vinyl - ESTIMATE (5)		22%	7,157	7,324	7,507	7,693	7,686	
204	Fiberglass - ESTIMATE (6)		7%	2,136	2,186	2,241	2,296	2,294	
205									
206	<b>Total market: (1)+(2)+(3)+(5)+(6) but excluding (4)</b>			<b>\$ 27,193</b>	<b>\$ 27,870</b>	<b>\$ 28,510</b>	<b>\$ 29,041</b>	<b>\$ 29,005</b>	
207	Convert to retail prices (add home improvement stores margins)		13.8%	30,946	31,716	32,444	33,049	33,007	
208	Source: IBIS World, INDUSTRY REPORT 33232, Sheet Metal, Window & Door Manufacturing in the US, December 2021.								
209	IBIS World, INDUSTRY REPORT OD5902, Wood Door & Window Manufacturing, February 2021.								
210									
211	Metal and wood external windows and doors, US, at retail prices (\$ m)					<b>FY2021-22</b>	<b>FY2022-23</b>	<b>FY2023-24</b>	
212	Housing starts (NEEC, FEEC, SF+MF)					<b>\$ 32,080</b>	<b>\$ 32,746</b>	<b>\$ 33,028</b>	
213	US		331,893,745		1,550,750	1,525,597	1,372,013	1,322,615	
214	FL		21,781,128		203,696	215,128	167,423	159,109	
215	FL % of US Population		6.6%		13.1%	13.1%	13.1%	13.1%	
216	<b>Florida, retail level (share based on housing starts) (\$ m)</b>					<b>\$ 4,213.8</b>	<b>\$ 4,301.4</b>	<b>\$ 4,338.3</b>	
217	<b>Sales tax collection (\$ m)</b>					<b>\$ 252.8</b>	<b>\$ 258.1</b>	<b>\$ 260.3</b>	
218									
219									
220	<b>All windows and external doors (no impact-resistant designation)</b>						<b>FY2022-23</b>	<b>FY2023-24</b>	
221	<b>Sales tax impact (\$ millions)</b>						<b>(258.1)</b>	<b>(260.3)</b>	
222									
223									
224									

	A	B	C	D	E	F	G	H	I
3	<b>Proposed Language</b>								<b>2 YEARS</b>
4	<b>Impact-Resistant Windows, Doors, and Garage Doors</b>								<b>July 1, 2022 - June 30, 2024</b>
5									
225	<b>III. Estimates for RESIDENTIAL IMPACT-RESISTANT WINDOWS based on "Study of the US Market for Windows, Doors and Skylights" in the bi-annual report for the Fenestration &amp; Glazing Industry Alliance; study conducted by Ducker Worldwide (published in May 2020)</b>								
226									
227									
228			<b>2017</b>		<b>2019</b>				
229	<b>Conventional Residential Windows</b>		<b>FL</b>	<b>US</b>	<b>FL</b>	<b>US</b>			
230	Hurricane zone:		2,297,000	1,118,000	2,303,000	1,278,000			
231	Impact-resistant glazing		936,000	373,000	1,066,000	426,000			
232	Non-impact resistant glazing		1,361,000	745,000	1,237,000	852,000			
233	Non-hurricane zone		1,957,000	45,462,000	1,962,000	46,054,000			
234	Total residential windows		4,254,000	46,580,000	4,265,000	47,332,000			
235	<b>Percent change per year for impact-resistant glazing</b>		<b>6.94%</b>		<b>7.10%</b>				
236	Source: "Study of the US Market for Windows, Doors and Skylights" in the bi-annual report for the Fenestration & Glazing Industry Alliance by Ducker Worldwide (published in May 2020).								
237			<b>FL</b>	<b>US</b>	<b>FL</b>	<b>US</b>			
238	Hurricane zone:		54%	2%	54%	3%			
239	Impact-resistant glazing		22%	1%	25%	1%			
240	Non-impact resistant glazing		32%	2%	29%	2%			
241	Non-hurricane zone		46%	98%	46%	97%			
242	Total residential windows		100%	100%	100%	100%			
243	Source: "Study of the US Market for Windows, Doors and Skylights" in the bi-annual report for the Fenestration & Glazing Industry Alliance by Ducker Worldwide (published in May 2020).								
244									
245	<b>Grow to impact year (6.94% from FGIA)</b>		<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	
246	Impact-resistant glazing windows		1,033,500	1,105,271	1,182,026	1,264,111	1,351,896	1,445,778	
247	Equivalent number of new/ existing homes (assuming 22 per home, analyst assumption based on EPA average)		46,977	50,240	53,728	57,460	61,450	65,717	
248									
249	<b>Windows</b>			<b>High</b>	<b>Middle</b>	<b>Low</b>	<b>Adopted</b>		
250	Number of impact-resistant windows			1,351,896	1,351,896	1,351,896			
251	Price			1,273	900	229			1,087
252	Sales			1,720,963,608	1,216,706,400	309,584,184	-		
253	Sales tax collections			103,257,816	73,002,384	18,575,051	-		
254	Source: Prices of impact-resistant windows collected online for Miami stores at homedepot.com and lowes.com.								
255									
256	<b>Doors &amp; Garage Doors</b>			<b>High</b>	<b>Middle</b>	<b>Low</b>	<b>Adopted</b>		
257	Using ratio of doors to windows sales from Freedonia Group		1.00	103,372,888	73,083,739	18,595,751			
258									
259	<b>Nonresidential buildings</b>			<b>High</b>	<b>Middle</b>	<b>Low</b>	<b>Adopted</b>		
260	Using ratio of doors to windows sales from Freedonia Group		0.42						
261	New Construction Preference		0.25						
262			0.67	69,182,737	48,911,597	12,445,284			
263									
264	<b>Total impact FY 2022-23</b>			<b>(275.8)</b>	<b>(195.0)</b>	<b>(49.6)</b>	<b>0.0</b>		
265	<b>Total impact FY 2023-24</b>			<b>(295.0)</b>	<b>(208.5)</b>	<b>(53.0)</b>	<b>0.0</b>		
266									

## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Tools Holiday

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

**Entire Bill**

**Partial Bill:**

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

**Month/Year Impact Begins:** 07/2022

**Date of Analysis:** 02/18/2022

### Section 1: Narrative

- a. **Current Law:** F.S. 212 – Sales and Use Tax
- b. **Proposed Change:** The tax levied under chapter 212, Florida Statutes, may not be collected during the period from September 3, 2022, 11 through September 9, 2022, on the retail sale of
  - (a) Hand tools selling for \$50 or less.
  - (b) Power tools selling for \$250 or less.
  - (c) Power tool batteries selling for \$150 or less.
  - (d) Work gloves selling for \$25 or less.
  - (e) Safety glasses selling for \$25 or less.
  - (f) Protective coveralls selling for \$20 or less.
  - (g) Work boots selling for \$120 or less.
  - (h) Tool belts selling for \$50 or less.
  - (i) Duffle/tote bags selling for \$50 or less.
  - (j) Tool boxes selling for \$75 or less.
  - (k) Industry text books and code books selling for \$125 or less.
  - (l) Electrical voltage and testing equipment selling for \$100 or less.
  - (m) LED flashlights and shop lights selling for \$50 or less.
  - (n) Handheld pipe cutters, drain opening tools, plumbing inspection equipment selling for \$100 or less.

### Section 2: Description of Data and Sources

IBIS World Reports

Market Research

Consumer Expenditure Survey

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

Analysis One:

The analysis relied on IBIS World Reports to get an estimate of the revenue generated by Worker Tools at both Home Improvement Stores and Hardware Stores in the state of Florida. Market Research on prominent Home Improvement and Hardware Store websites was used to get an estimate of the percentage of tools that will qualify for the sales tax exemption. The low, middle, and high represent the percentage of worker tools that will be purchased during the tax-free holiday.

The Other category includes industries that may have qualified expenditures. The industries were chosen due to having categories that offer hand tools and may qualify for the exemption. The US Consumer Expenditure survey was chosen to estimate annual Florida household purchases of these products. The low, middle, and high represent the percentage of household purchases that will occur during the tax-free holiday.

Analysis Two:

Using the 2019 SUT data, we began by identifying kind codes that we thought would sell tools qualifying during the sales tax holiday. We then split these kind codes up into three groups: Business investment, General Merchandise, and Other. We sum up 6% of taxable sales in each group and multiply by each group's unique (assumed) qualifying sales proportion. This is total annual qualifying sales. We divide by 365 to get to a 1-day sales tax impact. This is then multiplied by 7 to get to a weeklong impact. This is considered the low because it exclusively used businesses in our identified kind codes.

For the high, we follow the same process but consider all entities operating within a NAICS that we find in our Kind Code groups. This grows our population of participating stores slightly. For the middle, we consider an average of the high and low.

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Sales and Use Tax

**Issue:** Tools Holiday

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

**Section 4: Proposed Fiscal Impact**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(\$12.6)		(\$5.0m)		(\$2.5m)	
2023-24						
2024-25						
2025-26						
2026-27						

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

**Section 5: Consensus Estimate (Adopted: 02/23/2022):** The Conference adopted double the middle estimate to capture additional sales not included in the estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(8.9)	0.0	(Insignificant)	0.0	(0.3)	0.0	(0.8)	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	(1.5)	0.0	(2.6)	0.0	(11.5)	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



Home Improvement Stores			
Est. Home Improvement Store Revenue (2021) Source: IBIS			\$231,700,000,000
Est. Home Improvement Store Revenue - Florida			\$14,597,100,000
Percentage of Revenue Associated with Hardware, Tools, Plumbing, and Electrical Supplies	24%		
Estimate of Tools, Tool Accessories	6%		
Estimate Tool Revenue - Home Improvement Store			\$875,826,000
Qualified Tools	25%		\$218,956,500
Number of Weeks Worth of Purchases	Low	Middle	High
		4	8
	\$16,842,808	\$33,685,615	\$67,371,231

Hardware Stores			
Est. Home Improvement Store Revenue (2021) Source: IBIS			\$35,219,000,000
Est. Home Improvement Store Revenue - Florida			\$1,760,950,000
Percentage of Revenue Associated with Hardware Tools, Hand Tools, Accessories	12%		
Estimate Tool and Tool Accessories Revenue - Hardware Store			\$216,596,850
Qualified Tools	25%		\$54,149,213
Number of Weeks Worth of Purchases	Low	Middle	High
		4	8
	\$4,165,324	\$8,330,648	\$16,661,296

Amazon Market Place			
Amazon Total Sales of Tools and Other Home Improvement Items			\$6,100,000,000
Est. Home Improvement Store Revenue - Florida			\$384,300,000
Percentage of Revenue Associated with Hardware, Tools, Plumbing, and Electrical Supplies	24%		
Estimate of Tools, Tool Accessories	6%		
Estimate Tool Revenue - Home Improvement Store			\$23,058,000
Qualified Tools	25%		\$5,764,500
Number of Weeks Worth of Purchases	Low	Middle	High
		1	2
	\$110,856	\$221,712	\$443,423

Auto Parts Stores			
Est. Home Improvement Store Revenue (2021) Source: IBIS			\$65,800,000,000
Est. Home Improvement Store Revenue - Florida			\$3,290,000,000
Percentage of Revenue Associated with Hardware Tools, Hand Tools, Accessories	6%		
Estimate Tool and Tool Accessories Revenue - Hardware Store			\$197,400,000
Qualified Tools	20%		\$39,480,000
	Low	Middle	High
Number of Weeks Worth of Purchases	4	8	16
	\$3,036,923	\$6,073,846	\$12,147,692

	Low	Middle	High
Total Qualified Tool Purchases	\$24,155,911	\$48,311,821	\$96,623,642
Sales and Use Tax (6%)	\$1,449,355	\$2,898,709	\$5,797,419

	Low	Middle	High
Total	\$2,490,050	\$4,980,100	\$12,561,939

Additional Sales Not Included  
**ADOPTED** \$4,980,100  
\$9,960,200

Additional Sales Tax Impact	
-----------------------------	--

Total Florida Households (2021)		8,589,056
Tableware, Kitchenware	\$	21.33
Expected Annual Expenditures:	\$	183,204,564
Qualified Expenditures:		13%
Total Expenditures on Qualified Kitchenware		24,427,275

	Low	Middle	High
Number of Weeks Worth of Purchases	4	8	26
Lawn and Garden Equipment	\$1,879,021	\$3,758,042	\$12,213,638
Expected Annual Expenditures:		89.99	
Qualified Expenditures:		\$ 772,929,149	25%
Total Expenditures on Qualified Lawncare		193,232,287	
Number of Weeks Worth of Purchases	4	8	26
Toys, games, arts and crafts, and tricycles*	\$14,864,022	\$29,728,044	\$96,616,144
Craft Supplies (By Product Revenue, Source: Ibis)		108.45	
Expected Annual Expenditures:		\$ 130,407,637	14.00%
Qualified Expenditures:			6.0%
Total Expenditures on Qualified Hobbies		7,824,458	
Number of Weeks Worth of Purchases	4	8	26
	\$601,881	\$1,203,763	\$3,912,229
Total Qualified Tool Purchases	\$17,344,925	\$34,689,849	\$112,742,010
Sales and Use Tax (6%)	\$1,040,695	\$2,081,391	\$6,764,521

## REVENUE ESTIMATING CONFERENCE

**Tax:** Corporate Income Tax

**Issue:** Research & Experimentation

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

**Entire Bill**

**Partial Bill:**

**Sponsor(s):**

**Month/Year Impact Begins:** Upon becoming law and retroactively to January 1, 2022

**Date of Analysis:** 2/23/2022

### Section 1: Narrative

#### a. Current Law:

Section 220.03(1)(n) defines “Internal Revenue Code” to mean the United States Internal Revenue Code of 1986, as amended and in effect on January 1, 2021, except as provided in subsection (3).

Section 220.03((2)(c) provides: Any term used in this code has the same meaning as when used in a comparable context in the Internal Revenue Code and other statutes of the United States relating to federal income taxes, as such code and statutes are in effect on January 1, 2021. However, if subsection (3) is implemented, the meaning of a term shall be taken at the time the term is applied under this code.

Section 220.13(1)(b)3. provides: In computing “adjusted federal income” for taxable years beginning after December 31, 1976, there shall be allowed as a deduction the amount of wages and salaries paid or incurred within this state for the taxable year for which no deduction is allowed pursuant to s. 280C(a) of the Internal Revenue Code (relating to credit for employment of certain new employees).

Section 220.13(1)(e)1c provides: The provisions of Sub-subparagraph b. do not apply to amounts by which taxable income was increased pursuant to this subparagraph for amounts deducted for federal income tax purposes as bonus depreciation for qualified improvement property as defined in s. 168(e)(6) of the Internal Revenue Code of 1986, as amended by s. 13204 of Pub. L. No. 115-97.

Section 220.13(1)(e)4 reads: For taxable years beginning after December 31, 2018, and before January 1, 2021, there shall be added to such taxable income an amount equal to the excess, if any, of:

a. One hundred percent of any amount deducted for federal income tax purposes as business interest expense for the taxable year pursuant to s. 163(j) of the Internal Revenue Code of 1986, as amended by s. 2306 of Pub. L. No. 116-136; over

b. One hundred percent of the amount that would be deductible for federal income tax purposes as business interest expense for the taxable year if calculated pursuant to s. 163(j) of the Internal Revenue Code of 1986, as amended by s. 13301 of Pub. L. No. 115-97.

Any expense added back pursuant to this subparagraph shall be treated as a disallowed business expense carryforward from prior years for the year or years following the addition, until such time as the expense has been used.

Section 220.1105 (4) reads: (4) For fiscal years 2018-2019 through 2020-2021, any amount by which net collections for a fiscal year exceed adjusted forecasted collections for that fiscal year shall only be used to provide refunds to corporate income taxpayers as follows:

...

c. For fiscal year 2020-2021, a taxpayer whose taxable year begins between April 1, 2019, and March 31, 2020, and whose final tax liability for such taxable year is greater than zero.

#### b. Proposed Change:

Section 1 of the proposed language makes the following changes:

Section 220.03(1)(n) defines “Internal Revenue Code” to mean the United States Internal Revenue Code of 1986, as amended and in effect on January 1, ~~2021~~ 2022, except as provided in subsection (3).

Section 220.03((2)(c) provides: Any term used in this code has the same meaning as when used in a comparable context in the Internal Revenue Code and other statutes of the United States relating to federal income taxes, as such code and statutes are in

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Corporate Income Tax

**Issue:** Research & Experimentation

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

effect on January 1, ~~2022~~ 2021. However, if subsection (3) is implemented, the meaning of a term shall be taken at the time the term is applied under this code.

Section 2 of the Proposed Language enacts the bill upon becoming law and operates retroactively to January 1, 2022

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

JCT Revenue Estimates – JCX-67-17 (“TCJA” Act)

JCT Apportionment of Corporate Income Tax vs Personal Income Tax percentages – Based on prior interviews

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

**Florida Research and Experimental Expenditures Impact**

Utilizing the prior Piggyback analysis approach, the Joint Committee for Taxation (JCT) numbers for the research and experimental expenditures was found from the JCX-67-17 Tax Cut and Jobs Act (TCJA). The JCT analysis provides an apportionment of how certain business tax changes would impact corporate income tax (CIT) versus personal income tax (PIT). The splits were obtained and then converted for Florida to reflect various reduction rates. Previously, the conference used 76.8% for Research and Experimental Expenditures.

The Research and Experimental Expenditures totals from the JCT Revenue Estimates are reduced by 76.8% to account for the JCT CIT vs. PIT share. The values are then backed out to their base values using the Federal Tax rate of 21% for 2020 and forward. The calculated Federal Base is then apportioned to Florida at 4.4% based on prior research on what percentage of Federal Returns are tied to Florida.

The tax rate is then applied to the Florida share of the national estimated base. The recurring in the first year is 85% of the 2023 Calendar year total. Each year thereafter, the recurring is 15% of the current year and 85% of the prior calendar year totals. The cash is 15% of the first year recurring and set to the recurring each year thereafter.

**Section 4: Proposed Fiscal Impact**

**BIE & R&E Impacts –**

**Research & Experimentation Amortization**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23			\$43.7 M	\$225.7 M		
2023-24			\$282.0 M	\$282.0 M		
2024-25			\$220.7 M	\$220.7 M		
2025-26			\$157.3 M	\$157.3 M		
2026-27			\$94.1 M	\$94.1 M		

**List of affected Trust Funds:**

General Revenue Trust Fund

**Section 5: Consensus Estimate (Adopted: 02/23/2021): The Conference adopted the proposed estimate with the 5<sup>th</sup> year as the recurring impact.**

**Research & Experimentation Amortization**

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	43.7	94.1	0.0	0.0	0.0	0.0	43.7	94.1
2023-24	282.0	94.1	0.0	0.0	0.0	0.0	282.0	94.1
2024-25	220.7	94.1	0.0	0.0	0.0	0.0	220.7	94.1
2025-26	157.3	94.1	0.0	0.0	0.0	0.0	157.3	94.1
2026-27	94.1	94.1	0.0	0.0	0.0	0.0	94.1	94.1

	A	B	C	D	E	F	G	H	I	J	K
1	<b>JCT Impacts - Federal Level (\$ Millions)</b>	<b>Adjustment Factor</b>	2020	2021	2022	2023	2024	2025	2026	2027	2028
2	<b>JCT Revenue Estimates - December 18, 2018 - JCX-67-17 ("TCJA") [In M\$]</b>										
3	D. Cost Recovery, etc.										
4	9. Amortization of research and experimental expenditures.....		-	-	24,200	32,900	26,000	18,900	11,400	6,300	\$ 6,064
5	(76.8% Adjustment)	76.8%	-	-	18,586	25,267	19,968	14,515	8,755	4,838	4,657
6						\$ 8,700	\$ (6,900)	\$ (7,100)	\$ (7,500)	\$ (5,100)	\$ (5,100)
7											
8	<b>Federal Base Impacts (\$ Millions)</b>		2020	2021	2022	2023	2024	2025	2026	2027	2028
9	<b>Federal Tax Rate</b>		21%	21%	21%	21%	21%	21%	21%	21%	21%
10											
11	<b>JCT Revenue Estimates - December 18, 2018 - JCX-67-17 ("TCJA")</b>										
12	D. Cost Recovery, etc.										
13	9. Amortization of research and experimental expenditures.....		-	-	88,502.9	120,320.0	95,085.7	69,120.0	41,691.4	23,040.0	22,177.6
14											
15											
16											
17	<b>Florida Base Impacts (\$ Millions)</b>		2020	2021	2022	2023	2024	2025	2026	2027	2028
18	<b>Assumed Florida Share of Federal Base</b>		4.40%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%
19											
20	<b>JCT Revenue Estimates - December 18, 2018 - JCX-67-17 ("TCJA")</b>										
21	D. Cost Recovery, etc.										
22	9. Amortization of research and experimental expenditures.....		-	-	3,894.1	5,294.1	4,183.8	3,041.3	1,834.4	1,013.8	975.8
23											
24											

	A	B	C	D	E	F	G	H	I	J	K
26	<b>Florida Impacts (\$ Millions)</b>		2020	2021	2022	2023	2024	2025	2026	2027	2028
27	<b>Florida Tax Rate Applied</b>		4.458%	3.535%	5.500%	5.500%	5.500%	5.500%	5.500%	5.500%	5.500%
28											
29	<b>JCT Revenue Estimates - December 18, 2018 - JCX-67-17 ("TCJA")</b>										
30	D. Cost Recovery, etc.										
31	9. Amortization of research and experimental expenditures.....		-	-	214.18	291.17	230.11	167.27	100.89	55.76	53.67
32											
33											
34	<b>Total Florida Impacts -- Research &amp; Experimentation (JCX-67-17 )</b>		\$ -	\$ -	\$ 214.2	\$ 291.2	\$ 230.1	\$ 167.3	\$ 100.9	\$ 55.8	\$ 53.7
35											
36	<b>Total</b>										
37	<b>JCT - Research &amp; Experimentation Impact to Florida</b>		\$ -	\$ -	\$ 214.2	\$ 291.2	\$ 230.1	\$ 167.3	\$ 100.9	\$ 55.8	\$ 53.7
38											
39											
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Research & Experimentation Amortization		
	Middle	
	Cash	Recurring
2022-2023	\$ 43.7 M	\$ 225.7 M
2023-2024	\$ 282.0 M	\$ 282.0 M
2024-2025	\$ 220.7 M	\$ 220.7 M
2025-2026	\$ 157.3 M	\$ 157.3 M
2026-2027	\$ 94.1 M	\$ 94.1 M
2027-28		\$ 55.4
2028-29		\$ 53.3
2029-30		\$ 51.1

	A	B	C	D	E	F	G
1							
2	<b>Example: Amortization Growth Table</b>			75%	25%		
3	US Before Tax Corporate profits (NEEC - Dec 2021)	CY Growth Rates	Starting Basis of \$100 Grown at US Before Tax Corporate Profits	Domestic 5	Foreign 15		
4	2018	8.3%	100.00	75.00	25.00		
5	2019	2.7%	102.73	77.04	25.68		
6	2020	-5.2%	97.35	73.01	24.34		
7	2021	23.2%	119.91	89.93	29.98		
8	2022	1.7%	122.00	91.50	30.50		
9	2023	1.4%	123.70	92.78	30.93		
10	2024	4.1%	128.79	96.59	32.20		
11	2025	4.5%	134.58	100.93	33.64		
12	2026	4.7%	140.91	105.68	35.23		
13	2027	4.4%	147.08	110.31	36.77		
14	2028	4.3%	153.37	115.03	38.34		
15	2029	4.2%	159.89	119.91	39.97		
16	2030	4.2%	166.63	124.97	41.66		
17	2031	4.2%	173.64	130.23	43.41		
18							
19							
20	<b>Sample Impact</b>						
21		<b>High</b>		<b>Middle</b>		<b>Low</b>	
22		<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>
23	2022-2023			\$ 15.9 M	\$ 3.9 M		
24	2023-2024			\$ 5.1 M	\$ 3.9 M		
25	2024-2025			\$ 4.3 M	\$ 3.9 M		
26	2025-2026			\$ 4.1 M	\$ 3.9 M		
27	2026-2027			\$ 4.0 M	\$ 3.9 M		



## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Sales Tax Holiday on Energy Star Appliances

**Bill Number(s):** CS/HB7071 – Section 42

**Entire Bill**

**Partial Bill:**

**Sponsor(s):**

**Month/Year Impact Begins:** September 2, 2022

**Date of Analysis:** February 23, 2022

### Section 1: Narrative

**a. Current Law:** There are currently no exemptions for energy efficient appliances.

**b. Proposed Change:** Energy Star appliances sales tax holiday.—

Section 1. (1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from July 1, 2022, through June 30, 2023, on the retail sale of a new ENERGY STAR appliance for non-commercial use.

(2) As used in this section, the term "ENERGY STAR appliance" means one of the following products, if such product is designated by the United States Environmental Protection Agency and the United States Department of Energy as meeting or exceeding each agency's requirements under the ENERGY STAR program, and is affixed with an ENERGY STAR label:

- (a) A washing machine selling for \$1500 or less;
- (b) A clothes dryer selling for \$1500 or less;
- (c) A water heater selling for \$1500 or less; or
- (d) A refrigerator or combination refrigerator/freezer selling for \$3000 or less.

### Section 2: Description of Data and Sources

Revenue Estimating Conference Impact of SB 356/ HB 201, EnergyStar & WaterSense products, 11-5-2021

IBIS World, 33522 Major Household Appliance Manufacturing in the US Industry Report, May 2021.

U.S. Census Bureau, Population Estimates, US & FL

Energy Star Unit Shipments, EPA,

[https://www.energystar.gov/partner\\_resources/products\\_partner\\_resources/brand\\_owner\\_resources/unit\\_shipment\\_data/archive](https://www.energystar.gov/partner_resources/products_partner_resources/brand_owner_resources/unit_shipment_data/archive)

Price research on homedepo.com, lowes.com, bestbuy.com

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

This analysis uses the impact analysis for SB 356/ HB 201 (2022) as a basis. Data from IBIS World on domestic demand for major household appliances is used. The estimate uses national demand data, shared to Florida based on population. Florida's share is grown into the impact period using CPI. The amount of total appliance sales that are energy star certified varies by product and this is used to estimate a high (previously adopted for SB 356/ HB 201 (2022)), middle (clothes washers & refrigerators), and low (clothes dryers) estimate. Price research from several website counted the number of items listed for sale below and above the price caps and calculated the share of below the cap in total item offering. The high assumes that 96% (maximum from price research) of all items fall under the price caps, the middle – 73% (median from price research), and the low – 39% (average from price research). It is assumed that consumers will either delay or speed up their purchases to take advantage of the 365 day holiday, and for this reason an additional 60 days are added.

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Sales and Use Tax

**Issue:** Sales Tax Holiday on Energy Star Appliances

**Bill Number(s):** CS/HB7071 – Section 42

**Section 4: Proposed Fiscal Impact**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(36.3)		(27.8)		(16.6)	
2023-24						
2024-25						
2025-26						
2026-27						

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

**Section 5: Consensus Estimate (Adopted: 02/23/2022):** The Conference adopted the high estimate adjusted to reflect 365 days with 11/12ths impacting FY2022-23 and 1/12<sup>th</sup> impacting FY 2023-24.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(55.6)	0.0	(Insignificant)	0.0	(1.9)	0.0	(5.3)	0.0
2023-24	(5.0)	0.0	(Insignificant)	0.0	(0.2)	0.0	(0.5)	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	(9.2)	0.0	(16.4)	0.0	(72.0)	0.0
2023-24	(0.8)	0.0	(1.5)	0.0	(6.5)	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
1	<b>Proposed Language -</b>		<b>Days</b>	<b>181</b>	
2	<b>Sales Tax Holiday for ENERGY STAR Appliances</b>				
3					
4	<b>I. US market size</b>				
5	<b>Refrigerators, freezers, washers, dryers, &amp; water heaters</b>				
6					
7	Domestic Demand	FY2020-21 (Millions \$)			
8	Major appliances	38,280			
9	Refrigerators, freezers, laundry equipment, and other appliances (water heaters)	27,944		73% Report	
10					
46	Sum, manufacturers' prices	27,944			
47					
48	Sales for retail, manufacturers' prices	16,207.54		58% Report	
49	(excluding sales to Building, heavy construction, & special trade contractor, 23%,s and Businesses for end use,19%)				
50					
51	Wholesale margin	16,775		3.5% Report	
52	Home improvement stores margins	19,090		13.8% Report	
53					
54	Advantage buying	2,863		15.0%	
55					
56	<b>Total US retail market for specified products (\$ m)</b>	<b>23,619</b>			
57					
58	<b>II. Florida market</b>				
59	Population - July 2021				
60	US Pop.	331,893,745			
61	FL pop.	21,781,128			
62	FL % of US Population	6.56%			
63					
64	Sales of Major Appliances				
65	FY2020-21	Total Sales (Millions \$)			
66	United States	\$ 23,619			
67	<b>Florida (Shared by %US Pop.)</b>	<b>1,550</b>			
68					
69	Grown by CPI to Impact period				
70	FY	Total Sales (Millions \$)		CPI	
71	2021-22	\$ 1,633		5.4%	
72	2022-23	\$ 1,675		2.5%	

	A	B	C	D	E
73					
74					
75	<b>III. Market penetration of Energy Star products</b>				
76	% of total appliances on exempt list		100.0%		
77	% of Items of exempt list not covered by above report		0.0%		
78					
79	FY 2022-23	% of items Energy Star certified			<b>ADOPTED</b>
80		HIGH	MIDDLE	LOW	
81		65%	55%	39%	65%
82	Florida Sales (Millions \$)	\$ 1,088.5	\$ 921.0	\$ 653.1	
83	<b>% under the price cap based on price research</b>	<b>90%</b>	<b>87%</b>	<b>73%</b>	
84	Florida Sales under the cap (Millions \$)	\$ 979.6	\$ 801.3	\$ 476.7	
85	Total impact - Sales Tax	\$ 58.8	\$ 48.1	\$ 28.6	\$ -
86	Adjust annual to 1 day impact	\$ 0.2	\$ 0.1	\$ 0.1	\$ -
87	One Year Holiday	\$ 58.8	\$ 23.8	\$ 14.2	\$ -
88	<b># of Additional Days</b>	<b>60</b>	<b>30</b>	<b>30</b>	
89	Additional Days Impact	\$ 9.7	\$ 4.0	\$ 2.4	\$ -
90	<b>Total holiday (Millions \$)</b>	<b>\$ (68.5)</b>	<b>\$ (27.8)</b>	<b>\$ (16.6)</b>	<b>\$ -</b>
91					

## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Disaster Preparedness Sales Tax Holiday – 14-days

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

**Entire Bill**

**Partial Bill:**

**Sponsor(s):**

**Month/Year Impact Begins:** The impact begins May 28, 2022 and ends on June 10, 2022

**Date of Analysis:** February 23, 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 28 through June 10, 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
Smoke detector or smoke alarm	\$ 70 or less
Fire extinguisher	\$ 70 or less
Carbon monoxide detector	\$ 60 or less

Supplies necessary for the evacuation of household pets.

For purposes of this exemption, necessary supplies are the non-commercial purchase of:

Portable kennels or pet carriers	\$ 75 or less
Bags of dry pet food weighing 15 or fewer pounds	\$ 30 or less
Cans or pouches of wet pet food or the equivalent in a box or case	\$ 1 or less
Manual can openers	\$ 10 or less
Leashes, collars, and muzzles	\$ 20 or less
Collapsible or travel-size food or water bowls	\$ 15 or less
Cat litter weighing 25 or fewer pounds	\$ 25 or less
Cat litter pans	\$ 15 or less
Pet waste disposal bags	\$ 15 or less
Pet pads	\$ 20 or less
Hamster or rabbit substrate	\$ 15 or less
Pet beds	\$ 40 or less

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

### Section 2: Description of Data and Sources

- REC Impact for Proposed Language (House) – 2/11/2022.
- 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.

## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Disaster Preparedness Sales Tax Holiday – 14-days

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

- 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](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](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](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](http://www.lowes.com); [www.homedepot.com](http://www.homedepot.com); [www.bestbuy.com](http://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.
- 2021-2022 APPA National Pet Owners Survey, American Pet Products Association, <https://americanpetproducts.org/Uploads/MarketResearchandData/2021StateoftheIndustryPresentationDeck.pdf>.

### 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 = \$132**. 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.

**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.

**REVENUE ESTIMATING CONFERENCE**

**Tax:** Sales and Use Tax

**Issue:** Disaster Preparedness Sales Tax Holiday – 14-days

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

Smoke Detectors: The methodology for generator purchases is used to develop the estimates. 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 item is assumed as follows: High = \$40; Middle = \$20; and Low = \$20.

Carbon Monoxide Detectors: The methodology for generator purchases is used to develop the estimates. 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 item is assumed as follows: High = \$50; Middle = \$30; and Low = \$2.

The Day-by-Day Matrix is used to adjust the 10-day holiday to a 14-day holiday (105.2% adjustment) for each of the above items.

Supplies necessary for the evacuation of pets: The methodology uses national sales data from the American Pet Products Association by type of product, grows it to the impact FY by CPI and apportions it to Florida using household share. An assumption about an exempted amount, corresponding to the price caps, is assumed. A daily impact is developed and assumptions about additional days of purchasing are made.

**Section 4: Proposed Fiscal Impact** The proposed impact is nonrecurring for FY 2022-23.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(\$42.3)		(\$27.8)		(\$15.7)	
2023-24						
2024-25						
2025-26						
2026-27						

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

**Section 5: Consensus Estimate (Adopted: 02/23/2022):** The Conference adopted an adjusted impact using the low estimate for pet supplies and the middle estimates for smoke alarms and carbon monoxide detectors.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(19.1)	0.0	(Insignificant)	0.0	(0.6)	0.0	(1.8)	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	(3.2)	0.0	(5.7)	0.0	(24.8)	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	<b>Proposed Language - House</b>								<b>14 Days</b>	
4	<b>2022 Disaster Preparedness Sales Tax Holiday</b>								<b>May 28- June 10</b>	
5										
6	<b>1. # HOUSEHOLD PURCHASING ASSUMPTIONS:</b>									
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	<b>Average Reported Loss (2004-2017) %</b>						<b>4.4%</b>			
22										
23	<b>2. AVAILABLE CASH FOR PURCHASES ASSUMPTIONS:</b>								Methodology for HH Income	
24	<b>Using Florida After-Tax Income per Household</b>				<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	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	<b>(2019 American Community Survey: Florida)</b>				<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>		
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	<b>Daily total</b>	
32	<b>Housing (includes * below)</b>				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	\$0.05	
38										
39										
40										
41										
42										
43										
44										
45										
46					100.00%	\$60,779	\$65,340	\$67,937		
47										
48	<b>*Telephones and accessories, 0.13% (20%)</b>				0.026%	\$15.82	\$17.01	\$17.69	\$0.05	
49	<b>*Maintenance &amp; repairs</b>				1.77%	\$1,078	\$1,159	\$1,205	\$3.30	
50	<b>*Miscellaneous household equipment</b>				1.60%	\$972	\$1,045	\$1,087	\$2.98	
51	<b>*Power tools</b>				0.06%	\$35	\$38	\$39	\$0.11	
52	<b>*Other household appliances</b>				0.03%	\$17	\$19	\$19	\$0.05	
53										



	A	B	C	D	E	F	G	H	I	
3	<b>Proposed Language - House</b>								<b>14 Days</b>	
4	<b>2022 Disaster Preparedness Sales Tax Holiday</b>								<b>May 28- June 10</b>	
5										
54	<b>1. HOUSEHOLD PURCHASES ASSUMPTIONS:</b>									
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	<b>Household Purchases</b>									
60		Prev. Adopted	High	Middle	Low					
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	<b>Sales Tax for 10-Day Holiday (Millions of \$)</b>	<b>\$ (6.1)</b>	<b>\$ (11.9)</b>	<b>\$ (6.1)</b>	<b>\$ (3.1)</b>					
68	<b>Sales Tax for 14-Day Holiday, 105.2% Adjustment</b>	<b>\$ (6.4)</b>	<b>\$ (12.5)</b>	<b>\$ (6.4)</b>	<b>\$ (3.3)</b>					
70										
71	<b>2. PORTABLE POWER BANK OR CHARGERS ASSUMPTIONS:</b>									
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	<b>Portable Power Banks or Chargers</b>									
77		Adopted	High	Middle	Low					
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	<b>Sales Tax for 10-Day Holiday (Millions of \$)</b>	<b>\$ (0.1)</b>	<b>\$ (0.5)</b>	<b>\$ (0.1)</b>	<b>\$ (0.04)</b>					
85	<b>Sales Tax for 14-Day Holiday, 105.2% Adjustment</b>	<b>\$ (0.1)</b>	<b>\$ (0.5)</b>	<b>\$ (0.1)</b>	<b>\$ (0.0)</b>					
87										
88	<b>3. PORTABLE GENERATOR ASSUMPTIONS:</b>									
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	<b>Portable Generators</b>									
94		Prev. Adopted	High	Middle	Low					
95	TOTAL Amount Purchased/HH	\$ 1,000.0	\$ 1,000.0	\$ 1,000.0	\$ 600.0					
96	TOTAL Generators Purchased	\$ 61,881	\$ 88,401	\$ 61,881	\$ 38,896					
97	TOTAL Expenditures (\$M)	\$ 61.9	\$ 88.4	\$ 61.9	\$ 23.3					
98	<b>Sales Tax for 10-Day Holiday</b>	<b>\$ (3.7)</b>	<b>\$ (5.3)</b>	<b>\$ (3.7)</b>	<b>\$ (1.4)</b>					
99	<b>Sales Tax for 14-Day Holiday, 105.2% Adjustment</b>	<b>\$ (3.9)</b>	<b>\$ (5.6)</b>	<b>\$ (3.9)</b>	<b>\$ (1.5)</b>					
100										
101										
116										

	A	B	C	D	E	F	G	H	I
3	<b>Proposed Language - House</b>								<b>14 Days</b>
4	<b>2022 Disaster Preparedness Sales Tax Holiday</b>								<b>May 28- June 10</b>
5									
117	<b>4. FIRE EXTINGUISHER ASSUMPTIONS:</b>								
118					<b>Fire Extinguishers</b>				
119					<u>Adopted</u>	<u>High</u>	<u>Middle</u>	<u>Low</u>	
120	TOTAL Amount Purchased/HH				\$40.00	\$50.00	\$40.00	\$17.00	
121	TOTAL Fla Households				8,840,087	8,840,087	8,840,087	8,840,087	
122	TOTAL HHs Purchasing				61,881	88,401	61,881	38,896	
123	TOTAL Expenditures (\$M)				\$ 2.5	\$ 4.4	\$ 2.5	\$ 0.7	
124	<b>Sales Tax for 10-Day Holiday (Millions of \$)</b>				<b>\$ (0.149)</b>	<b>\$ (0.265)</b>	<b>\$ (0.149)</b>	<b>\$ (0.040)</b>	
125	<b>Sales Tax for 14-Day Holiday, 105.2% Adjustment</b>				<b>\$ (0.156)</b>	<b>\$ (0.279)</b>	<b>\$ (0.156)</b>	<b>\$ (0.042)</b>	
126									
127	<b>5. SMOKE DETECTOR ASSUMPTIONS:</b>								
128					<b>Smoke Detectors</b>				
129					<u>Adopted</u>	<u>High</u>	<u>Middle</u>	<u>Low</u>	
130	TOTAL Amount Purchased/HH				\$20.00	\$40.00	\$20.00	\$10.00	
131	TOTAL Fla Households				8,840,087	8,840,087	8,840,087	8,840,087	
132	TOTAL HHs Purchasing				61,881	88,401	61,881	38,896	
133	TOTAL Expenditures (\$M)				\$ 1.2	\$ 3.5	\$ 1.2	\$ 0.4	
134	<b>Sales Tax for 10-Day Holiday (Millions of \$)</b>				<b>\$ (0.074)</b>	<b>\$ (0.212)</b>	<b>\$ (0.074)</b>	<b>\$ (0.023)</b>	
135	<b>Sales Tax for 14-Day Holiday, 105.2% Adjustment</b>				<b>\$ (0.078)</b>	<b>\$ (0.223)</b>	<b>\$ (0.078)</b>	<b>\$ (0.025)</b>	
136									
137	<b>6. CARBON MONOXIDE DETECTOR ASSUMPTIONS:</b>								
138					<b>Carbon Monoxide Detectors</b>				
139					<u>Adopted</u>	<u>High</u>	<u>Middle</u>	<u>Low</u>	
140	TOTAL Amount Purchased/HH				\$30.00	\$50.00	\$30.00	\$25.00	
141	TOTAL Fla Households				8,840,087	8,840,087	8,840,087	8,840,087	
142	TOTAL HHs Purchasing				61,881	88,401	61,881	38,896	
143	TOTAL Expenditures (\$M)				\$ 1.9	\$ 4.4	\$ 1.9	\$ 1.0	
144	<b>Sales Tax for 10-Day Holiday (Millions of \$)</b>				<b>\$ (0.111)</b>	<b>\$ (0.265)</b>	<b>\$ (0.111)</b>	<b>\$ (0.058)</b>	
145	<b>Sales Tax for 14-Day Holiday, 105.2% Adjustment</b>				<b>\$ (0.117)</b>	<b>\$ (0.279)</b>	<b>\$ (0.117)</b>	<b>\$ (0.061)</b>	
146									
147	<b>7. SUPPLIES FOR THE EVACUATION OF HOUSEHOLD PETS:</b>								
148					<b>Supplies for the Evacuation of Household Pets</b>				
149					<u>Adopted</u>	<u>High</u>	<u>Middle</u>	<u>Low</u>	
150	Daily sales tax collections				\$ 0.387	\$ 0.387	\$ 0.387	\$ 0.387	
151	Number of Days in Sales Tax Holiday				14.000	14	14	14	
152	Additional Days of Purchasing				14.000	45	30	14	
153	<b>Sales tax impact for 14-Day Holiday</b>				<b>\$ (10.800)</b>	<b>\$ (22.9)</b>	<b>\$ (17.0)</b>	<b>\$ (10.8)</b>	
154									
155									
203	<b>Total Estimated Impact, 14 Days</b>				<b>\$ (21.6)</b>	<b>\$ (42.3)</b>	<b>\$ (27.8)</b>	<b>\$ (15.7)</b>	
204									

	A	B	C	D	E
1	<b>Proposed Language - House</b>		<b>14 Days</b> <b>May 28- June 10</b>		
2	<b>2022 Disaster Preparedness Sales Tax Holiday</b>				
3					
4	<b>I. Pet statistics</b>				
5	Source: 2021-2022 APPA National Pet Owners Survey, American Pet Products Association. <a href="https://americanpetproducts.org/Uploads/MarketResearchandData/2021StateoftheIndustryPresentationDeck.pdf">https://americanpetproducts.org/Uploads/MarketResearchandData/2021StateoftheIndustryPresentationDeck.pdf</a>				
6					
7	<b>Pet Ownership</b>	<b>FY21-22</b>			
8	Number of dogs & cats (m)	186.3			
9	Number of U.S. households who own a pet (m)	90.5			
10	Percent of all households	70%			
11					
12	<b>II. IBIS World Market Size of Pet Specialty Retail Stores (Online and Brick-and-Mortar)</b>				
13			FY21-22		FY21-22
14		%	Online Pet Stores Revenue (\$ m)	%	Retail Pet Stores Revenues (\$ m)
15	Total		17,775		22,122
16	Pet food	56%	9,954	40.30%	8,915
17	Pet supplies	36%	6,399	35.80%	7,920
18	Pet food & supplies (online and brick-and-mortar pet specialty stores) (\$ m) (excludes mass merchandise stores, grocery stores)		33,188		
19					
20	<b>III. Pet Industry Market Size, Trends &amp; Ownership Statistics - American Pet Products Association</b>				
21	US Sales in CY 2020 (Actual, \$ m)		103,600		
22	Pet food and treats	41%	42,000		
23	Pet supplies, live, and OTC meds	21%	22,100		
24	Total pet food and supplies		64,100		
25		CPI			
26		2021	2.3%	65,568	
27		2022	5.4%	69,096	
28					
29			FY2021-22		
30	Total pet food and supplies		67,332		
31	Source: American Pet Products Association 2021 State of the Industry presentation on 3/24/21, <a href="https://americanpetproducts.org/Uploads/MarketResearchandData/2021StateoftheIndustryPresentationDeck.pdf">https://americanpetproducts.org/Uploads/MarketResearchandData/2021StateoftheIndustryPresentationDeck.pdf</a> .				

	A	B	C	D	E
32					
33	<b>IV. Exempted amount</b>				
34	Exempted amount		33,665.92		
35	Assumption (less than price limits)	50%	50%		
36					
37	<b>V. Florida Share</b>		<b>FY 2021-22</b>		
38	FL Households		8,787,100		
39	FL Households with pets (apply US share)		6,150,970		
40	FL share (Households)	7%	2,357		
41	Sales tax collections (annual, \$ m)	6%	141		
42	Sales tax collections - daily (\$ m)		0.39		
43					
44	<b>VI. Sales tax collections impact</b>				
45		<b>High</b>	<b>Middle</b>	<b>Low</b>	
46	Daily sales tax collections	0.39	0.39	0.39	
47	Number of Days in Sales Tax Holiday	14	14	14	
48	Additional Days of Purchasing	45	30	14	
49	<b>Sales tax impact</b>	<b>(22.9)</b>	<b>(17.0)</b>	<b>(10.8)</b>	
50					
51					
52					
53					
54	<b>Informational:</b>				
55	2021-2022 American Pet Products Association National Pet Owners Survey, Basic Expenses per Pet (Annual)				
56	<b>Item</b>	<b>Dogs</b>	<b>Cats</b>		
57	Surgical Pet Visits	\$458	\$201		
58	Routine Vet	\$242	\$178		
59	Food	\$287	\$254		
60	Food Treats	\$81	\$72		
61	Kennel Boarding	\$228	\$78		
62	Vitamins	\$81	\$47		
63	Grooming aids/brushes	\$47	\$31		
64	Toys	\$56	\$41		
65					
66	ESTIMATES				
67	Total food, treats, & grooming, annual	\$415	\$357		
68	Daily	\$1.1	\$1.0		
69	Salestax on daily expense	\$0.07	\$0.06		
70	14-day sales tax	\$0.96	\$0.82		
71	<b>Sales tax impact (\$ m)</b>				
71	<b>if all pet-owning households owned the kind of pet</b>	<b>5,874,598</b>	<b>5,053,570</b>		
72					