

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Nonprofit Homes for the Aged

Bill Number(s): SB362 & HB401

Entire Bill: SB362

Partial Bill: HB401 Section 2

Sponsor(s): Sen. Rodriguez & Rep. Smith, D.

Month/Year Impact Begins: January 2023

Date of Analysis: November 19, 2021

Section 1: Narrative

a. Current Law:

Section 196.1975, Florida Statutes, identifies criteria under which a nonprofit home for the aged can be exempt from ad valorem taxation. Subparagraph (1) identifies that “the applicant must be a corporation not for profit pursuant to chapter 617 or a Florida limited partnership, the sole general partner of which is a corporation not for profit pursuant to chapter 617.”

Significant court case – Lakeland Highlands Road Facility, LLC v. Marsha Faux
Circuit Court – 10th Judicial Circuit case 2015-CA-1733

Trial court found that Lakeland Highlands did not qualify for the exemption under 196.1975 as it was not a corporation not for profit or a Florida limited partnership, the sole general partner of which is a corporation not for profit as Lakeland Highlands ownership structure was that of a limited partnership the sole general partner of which was a limited liability company.

b. Proposed Change:

In addition to some general clarifying language, the bill adds “an entity wholly owned by a corporation not for profit under chapter 617” as a type of qualifying corporation that a sole general partner can be.

Section 2: Description of Data and Sources

2021 Final Real Property Assessment Rolls, NAL data

2021 Millage and Taxes Levied Report, 2021 Final Data Book published by Property Tax Oversight

Data from the August 2, 2021 Ad Valorem Revenue Estimating Conference

Polk County Ad Valorem assessment data and millage rates as indicated on the Polk County Property Appraiser’s website

Section 3: Methodology (Include Assumptions and Attach Details)

Identified the Lakeland Highlands Property on the 2021 Polk County tax roll. School and non-school taxable values were \$3,831,747. Total school taxes were \$22,335.26. Total non-school taxes were \$30,750.92. For the low it was assumed this is the only parcel affected by the change. For the middle it was assumed 5 total parcels of like value and taxes would be affected by the change. For the high it was assumed 10 total parcels of like value and taxes were impacted. Future year impacts were derived by using the August 2021 Ad Valorem Assessment Estimating Conference NonResidential Appreciation Rates. It was assumed the millage rates would stay constant across the forecast period.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	\$0	\$(0.5 M)	\$0	\$(0.3 M)	\$0	\$(0.1 M)
2023-24	\$(0.6 M)	\$(0.6 M)	\$(0.3 M)	\$(0.3 M)	\$(0.1 M)	\$(0.1 M)
2024-25	\$(0.6 M)	\$(0.6 M)	\$(0.3 M)	\$(0.3 M)	\$(0.1 M)	\$(0.1 M)
2025-26	\$(0.6 M)	\$(0.6 M)	\$(0.3 M)	\$(0.3 M)	\$(0.1 M)	\$(0.1 M)
2026-27	\$(0.6 M)	\$(0.6 M)	\$(0.3 M)	\$(0.3 M)	\$(0.1 M)	\$(0.1 M)

List of affected Trust Funds:

Ad Valorem

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Nonprofit Homes for the Aged

Bill Number(s): SB362 & HB401

Section 5: Consensus Estimate (Adopted: 11/19/2021) The Conference adopted two times the low estimate as presented.

	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	(0.1)	0.0	(0.1)
2023-24	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)
2024-25	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)
2025-26	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)
2026-27	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	0.0	(*)	0.0	(0.1)	0.0	(0.1)
2023-24	(*)	(*)	(0.1)	(0.1)	(0.1)	(0.1)
2024-25	(*)	(*)	(0.1)	(0.1)	(0.1)	(0.1)
2025-26	(*)	(*)	(0.1)	(0.1)	(0.1)	(0.1)
2026-27	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)

	A	B	C	D	E	F	G	H	I
1	ID:	Lakeland Highlands Road							
2	mp_id:	0078A037							
3	2021 tv_sd:	\$ 3,831,747							
4	2022 tv_nsd:	\$ 3,831,747							
5	2021 Taxes SD:	\$22,335.26							
6	2021 Taxes NSD:	\$30,750.92							
7									
8	2021 Tax Data - Polk County Property Appraiser								
9	District	Rate	AV	Atax	Exempt	TaxSavings	TV	FinalTaxes	
10	BOARD OF COUNTY COMMISSIONERS	6.899	\$3,831,747	\$26,435.22	\$0	\$0.00	\$3,831,747	\$26,435.22	
11	POLK COUNTY PARKS MSTU	0.5619	\$3,831,747	\$2,153.06	\$0	\$0.00	\$3,831,747	\$2,153.06	
12	POLK COUNTY LIBRARY MSTU	0.2109	\$3,831,747	\$808.12	\$0	\$0.00	\$3,831,747	\$808.12	
13	POLK COUNTY STORMWATER MSTU	0.1	\$3,831,747	\$383.17	\$0	\$0.00	\$3,831,747	\$383.17	
14	POLK COUNTY SCHOOL BOARD - STATE	3.581	\$3,831,747	\$13,721.49	\$0	\$0.00	\$3,831,747	\$13,721.49	
15	POLK COUNTY SCHOOL BOARD - LOCAL	2.248	\$3,831,747	\$8,613.77	\$0	\$0.00	\$3,831,747	\$8,613.77	
16	SOUTHWEST FLA WATER MGMT DIST	0.2535	\$3,831,747	\$971.35	\$0	\$0.00	\$3,831,747	\$971.35	
17			Assessed Tax:	\$53,086.18	Tax Savings:	\$0.00	Total Taxes:	\$53,086.18	
18									
19	Revenue Estimating Conference - Ad Valorem - August 2, 2021 - NonResidential Appreciation								
20	Year	Rate							
21	2021	1.58%							
22	2022	2.19%							
23	2023	2.64%							
24	2024	2.73%							
25	2025	2.52%							
26	2026	2.38%							
27	2027	2.28%							
28									

	A	B	C	D	E	F	G	H	I
29	year	Taxes_sd	Taxes_nsd	total					
30	2021	\$22,335	\$30,751	\$53,086					
31	2022	\$22,824	\$31,424	\$54,249					
32	2023	\$23,427	\$32,254	\$55,681					
33	2024	\$24,067	\$33,135	\$57,201					
34	2025	\$24,673	\$33,969	\$58,642					
35	2026	\$25,260	\$34,778	\$60,038					
36									
37		High	Middle	Low	Adopted				
38	Multiply Parcels:	10	5	1	2				
39									
40	Total Impact								
41	Year	High		Middle		Low		Adopted	
42		Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
43	22-23	\$0	\$(0.5 M)	\$0	\$(0.3 M)	\$0	\$(0.1 M)	\$0	\$(0.1 M)
44	23-24	\$(0.6 M)	\$(0.6 M)	\$(0.3 M)	\$(0.3 M)	\$(0.1 M)	\$(0.1 M)	\$(0.1 M)	\$(0.1 M)
45	24-25	\$(0.6 M)	\$(0.6 M)	\$(0.3 M)	\$(0.3 M)	\$(0.1 M)	\$(0.1 M)	\$(0.1 M)	\$(0.1 M)
46	25-26	\$(0.6 M)	\$(0.6 M)	\$(0.3 M)	\$(0.3 M)	\$(0.1 M)	\$(0.1 M)	\$(0.1 M)	\$(0.1 M)
47	26-27	\$(0.6 M)	\$(0.6 M)	\$(0.3 M)	\$(0.3 M)	\$(0.1 M)	\$(0.1 M)	\$(0.1 M)	\$(0.1 M)
48									
49	Impact: School District								
50	Year	High		Middle		Low		Adopted	
51		Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
52	22-23	\$0	\$(0.2 M)	\$0	\$(0.1 M)	\$0	\$(0.0 M)	\$0	\$(0.0 M)
53	23-24	\$(0.2 M)	\$(0.2 M)	\$(0.1 M)	\$(0.1 M)	\$(0.0 M)	\$(0.0 M)	\$(0.0 M)	\$(0.0 M)
54	24-25	\$(0.2 M)	\$(0.2 M)	\$(0.1 M)	\$(0.1 M)	\$(0.0 M)	\$(0.0 M)	\$(0.0 M)	\$(0.0 M)
55	25-26	\$(0.2 M)	\$(0.2 M)	\$(0.1 M)	\$(0.1 M)	\$(0.0 M)	\$(0.0 M)	\$(0.0 M)	\$(0.0 M)
56	26-27	\$(0.3 M)	\$(0.3 M)	\$(0.1 M)	\$(0.1 M)	\$(0.0 M)	\$(0.0 M)	\$(0.1 M)	\$(0.1 M)
57									
58	Impact: Non-School District								
59	Year	High		Middle		Low		Adopted	
60		Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
61	22-23	\$0	\$(0.3 M)	\$0	\$(0.2 M)	\$0	\$(0.0 M)	\$0	\$(0.1 M)
62	23-24	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)	\$(0.0 M)	\$(0.0 M)	\$(0.1 M)	\$(0.1 M)
63	24-25	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)	\$(0.0 M)	\$(0.0 M)	\$(0.1 M)	\$(0.1 M)
64	25-26	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)	\$(0.0 M)	\$(0.0 M)	\$(0.1 M)	\$(0.1 M)
65	26-27	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)	\$(0.0 M)	\$(0.0 M)	\$(0.1 M)	\$(0.1 M)

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: State Park Annual Pass Fee Exemption for Active Duty and Honorably Discharged Veterans

Bill Number(s): Senate Bill 232/ House Bill 115

Entire Bill

Partial Bill:

Sponsor(s): Senator Harrell/Representative Casello

Month/Year Impact Begins: July 1, 2022

Date of Analysis: November 8, 2021

Section 1: Narrative

- a. Current Law:** Currently, statute provides for discounts on state park entrance fees and use of certain facilities at state parks. Sales and Use Tax is collected on the fees. The current discounts for state park fees are as follows:
- Section 258.016, F.S. allows Florida residents aged 65 and older, as well as Florida residents with 100 percent disability to receive half (50 percent) off the base fee for camping at Florida State Parks.
 - Section 258.0145, F.S. allows the following discounts for those who present written documentation satisfactory to the Division of State Parks, Department of Environmental Protection, which evidences their eligibility for the discounts:
 - Active duty members and honorably discharged veterans of the United States Armed Forces, National Guard, or reserve components thereof shall receive a 25% discount on annual entrance passes.
 - Honorably discharged veterans who have service-connected disabilities shall receive lifetime family annual entrance passes at no charge.
 - Surviving spouses and parents of deceased members of the United States Armed Forces, National Guard, or Reserve who have fallen in combat shall receive lifetime family annual entrance passes at no charge.
 - The surviving spouse and parents of a law enforcement officer, as defined in s. 943.10(1), or a firefighter, as defined in s. 633.102, who has died in the line of duty shall receive lifetime family annual entrance passes at no charge.
 - Families operating a licensed family foster home under s. 409.175, F.S., are eligible to receive family annual entrance passes at no charge and a 50% discount on base campsite fees at state parks.
 - At the time of adoption, adoptive families who adopt a special needs child within the Florida welfare system as defined in s. 409.166(2)(a), F.S., will receive a one-time free family annual entrance pass.
- b. Proposed Change:** SB232/HB115 amends s 258.0145, F.S., to change the 25% discount to free lifetime family annual entrance passes for Florida residents who are active duty or honorably discharged veterans. The non-discounted price of a family annual pass is \$120 and \$60 for an individual pass.

Section 2: Description of Data and Sources

Florida Department of Environmental Protection (DEP) Revenue Collections FY 2017-18 through FY 2020-21
 Florida Demographic Conference, March 2021

Section 3: Methodology (Include Assumptions and Attach Details)

DEP indicates they do not record purchases by residents vs. non-residents. There could be a small positive impact of current non-resident discounted annual pass purchasers that would pay have to pay full price at renewal. Forecast uses FL population growth.

Fiscal Year	Number of Discounted* Family Passes Issued	Revenue Collected from Discounted* Family Passes	Number of Discounted* Individual Passes Issued	Revenue Collected from Discounted* Individual Passes	Total Number of Discounted* Passes Issued	Total Revenue Collected from Discounted* Passes
FY 17/18	5,546	\$499,140	1,624	\$73,088	7,170	\$572,228
FY 18/19	5,747	\$517,230	1,678	\$75,510	7,425	\$592,740
FY 19/20**	4,858	\$437,220	1,430	\$64,350	6,288	\$501,570
FY 20/21	6,502	\$585,180	1,728	\$77,760	8,230	\$662,940

* Discount associated with the passes for Active Duty and Honorably Discharged Veterans that receive the 25% discount under existing statute (Section 258.014(1), F.S.) *Source: DEP*

**Florida State Parks faced park closures and social distancing limited capacity during the pandemic. The Florida State Parks extended the expiration date of annual passes by two months to account for the shutdown.

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees

Issue: State Park Annual Pass Fee Exemption for Active Duty and Honorably Discharged Veterans

Bill Number(s): Senate Bill 232/ House Bill 115

Lost Revenue:

Fiscal Year	Revenues	Population Growth Rates (FDEC 03/21)
FY 2017-18	\$572,228	
FY 2018-19	\$592,740	
FY 2019-20	\$501,570	
FY 2020-21	\$662,940	
FY 2021-22	\$673,613	1.61%
FY 2022-23	\$683,448	1.46%
FY 2023-24	\$693,085	1.41%
FY 2024-25	\$702,303	1.33%
FY 2025-26	\$711,222	1.27%
FY 2026-27	\$719,828	1.21%

Actuals Provided by DEP

There is an insignificant negative impact on sales tax.

Section 4: Proposed Fiscal Impact

Other Taxes and Fees

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23			(\$0.7m)	(\$0.7m)		
2023-24			(\$0.7m)	(\$0.7m)		
2024-25			(\$0.7m)	(\$0.7m)		
2025-26			(\$0.7m)	(\$0.7m)		
2026-27			(\$0.7m)	(\$0.7m)		

Sales and Use Tax

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

List of affected Trust Funds: Other Taxes and Fees, Sales and Use Tax

Section 5: Consensus Estimate (Adopted: 11/19/2021) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(Insignificant)	(Insignificant)	(0.7)	(0.7)	(Insignificant)	(Insignificant)	(0.7)	(0.7)
2023-24	(Insignificant)	(Insignificant)	(0.7)	(0.7)	(Insignificant)	(Insignificant)	(0.7)	(0.7)
2024-25	(Insignificant)	(Insignificant)	(0.7)	(0.7)	(Insignificant)	(Insignificant)	(0.7)	(0.7)
2025-26	(Insignificant)	(Insignificant)	(0.7)	(0.7)	(Insignificant)	(Insignificant)	(0.7)	(0.7)
2026-27	(Insignificant)	(Insignificant)	(0.7)	(0.7)	(Insignificant)	(Insignificant)	(0.7)	(0.7)

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Aircraft Sales and Leases Exemption

Bill Number(s): SB 786/HB 6051

Entire Bill

Partial Bill:

Sponsor(s): Senator Hutson/ Representative Overdorf

Month/Year Impact Begins: July 1, 2022

Date of Analysis: November 19, 2021

Section 1: Narrative

a. **Current Law:** Aircraft sales or leases.—The sale or lease of a qualified aircraft or an aircraft of more than 15,000 pounds maximum certified takeoff weight for use by a common carrier is exempt from the tax imposed by this chapter. As used in this paragraph, "common carrier" means an airline operating under Federal Aviation Administration regulations contained in Title 14, chapter I, part 121 or part 129 of the Code of Federal Regulations.

b. **Proposed Change:** Section 1. Paragraph (ss) of subsection (7) of section 212.08, Florida Statutes, is amended to read: Aircraft sales or leases.—The sale or lease of a qualified aircraft or an aircraft of more than 15,000 pounds maximum certified takeoff weight for use by a common carrier is exempt from the tax imposed by this chapter. As used in this paragraph, "common carrier" means an airline operating under Federal Aviation Administration regulations contained in Title 14, chapter I, part 121 or part 129 of the Code of Federal Regulations.

Section 2: Description of Data and Sources

Department of Revenue Discovery and Voluntary Disclosure Data
 August 2021 Revenue Estimating Conference
 Department of Revenue monthly sales data
 SB 842/HB 6047 impact analysis
 FAA Unmanned Aircraft Systems (UAS) registration statistics
 Drone Market Research

Section 3: Methodology (Include Assumptions and Attach Details)

The estimate consists of Department of Revenue Discovery and Voluntary Disclosure (D&VD) Data as well as Department of Revenue Monthly Sales Data for kind code 27. It was determined in a previous conference from March 22, 2019 that kind code 27 only included a percentage of sales and leases equal to 55%. Research was done to confirm this 55% and it was determined that kind code 27 still has similar activity percentage wise as previously found. The D&VD amounts for 2020-21 were used in the low estimate and the three-year average for 2018-19 to 2020-21 were used in the middle estimate. The same kind code 27 data is used in both the middle and the low estimates. The starting year is grown by the percentage growth in Other Durables from the General Revenue Estimating Conference (08/21).

The kind code data is primarily composed of payments from leasing arrangements. For prior estimates on this issue, it has been assumed that plane purchases may be delayed to take advantage of a tax rate differential. In the case of lease arrangements there should be less ability and/or motivation to shift travel plans to effectively make use of a tax rate discount. For this reason, the cash value for the kind code data is equal to 11 months of activity.

Due to the potential breadth of the definition of aircraft, a "drone factor" is included in the analysis to account for any drone sales activity covered by this language.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23			\$(23.9M)	\$(26.1M)	\$(21.0M)	\$(22.9M)
2023-24			\$(25.9M)	\$(25.9M)	\$(22.7M)	\$(22.7M)
2024-25			\$(26.1M)	\$(26.1M)	\$(22.9M)	\$(22.9M)
2025-26			\$(26.5M)	\$(26.5M)	\$(23.3M)	\$(23.3M)
2026-27			\$(27.1M)	\$(27.1M)	\$(23.8M)	\$(23.8M)

List of affected Trust Funds:

Sales and Use Tax Fund

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Aircraft Sales and Leases Exemption

Bill Number(s): SB 786/HB 6051

Section 5: Consensus Estimate (Adopted: 11/19/2021) The Conference adopted the middle estimate but with a drone factor of 10%.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(23.3)	(25.4)	(Insignificant)	(Insignificant)	(0.8)	(0.9)	(2.2)	(2.4)
2023-24	(25.2)	(25.2)	(Insignificant)	(Insignificant)	(0.8)	(0.8)	(2.4)	(2.4)
2024-25	(25.5)	(25.5)	(Insignificant)	(Insignificant)	(0.9)	(0.9)	(2.4)	(2.4)
2025-26	(25.8)	(25.8)	(Insignificant)	(Insignificant)	(0.9)	(0.9)	(2.5)	(2.5)
2026-27	(26.4)	(26.4)	(Insignificant)	(Insignificant)	(0.9)	(0.9)	(2.5)	(2.5)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2022-23	(3.9)	(4.2)	(6.9)	(7.5)	(30.2)	(32.9)
2023-24	(4.2)	(4.2)	(7.4)	(7.4)	(32.6)	(32.6)
2024-25	(4.2)	(4.2)	(7.5)	(7.5)	(33.0)	(33.0)
2025-26	(4.3)	(4.3)	(7.6)	(7.6)	(33.4)	(33.4)
2026-27	(4.4)	(4.4)	(7.8)	(7.8)	(34.2)	(34.2)

	A	B	C	D	E	F	G	H
1	Monthly sales tax data Kind Code 27							
2	Fiscal Year		Sales Tax Collected	Taxable Sales				
3	2019-20		\$ 14,831,005	\$ 293,861,741				
4	2020-21		\$ 15,545,049	\$ 340,499,477				
5	Sales or Lease % in kind code 27			55%				
6	2019-20 Taxable Sales (D4*1-D5)			\$ 187,274,712				
7								
8	Historic Discovery Data							
9	Year	Liability Amount (Voluntary Disclosure)	Liability Amount (Discovery)	Liability (Total)				
10	2012-13	\$ 2,171,325	\$ 2,247,413	\$ 4,418,738				
11	2013-14	\$ 7,401,668	\$ 4,833,623	\$ 12,235,291				
12	2014-15	\$ 4,803,384	\$ 6,623,884	\$ 11,427,268				
13	2015-16	\$ 2,311,163	\$ 8,462,067	\$ 10,773,230				
14	2016-17	\$ 6,589,063	\$ 6,285,061	\$ 12,874,123				
15	2017-18	\$ 6,095,203	\$ 4,959,697	\$ 11,054,900				
16	2018-19	\$ 8,156,652	\$ 9,935,705	\$ 18,092,357				
17	2019-20	\$ 8,822,102	\$ 7,949,600	\$ 16,771,702				
18	2020-21	\$ 7,040,882	\$ 5,433,424	\$ 12,474,306				
19	average of 3 complete years	\$ 8,006,545	\$ 7,772,910	\$ 15,779,455				
20								
21	Historic Discovery Data (Converted to Tax Base)							
22	Year	Liability Amount (Voluntary Disclosure)	Liability Amount (Discovery)	Liability (Total)				
23	2012-13	\$ 36,188,757	\$ 37,456,878	\$ 73,645,635				
24	2013-14	\$ 123,361,136	\$ 80,560,379	\$ 203,921,515				
25	2014-15	\$ 80,056,402	\$ 110,398,071	\$ 190,454,473				
26	2015-16	\$ 38,519,378	\$ 141,034,454	\$ 179,553,832				
27	2016-17	\$ 109,817,709	\$ 104,751,015	\$ 214,568,724				
28	2017-18	\$ 101,586,725	\$ 82,661,609	\$ 184,248,333				
29	2018-19	\$ 135,944,198	\$ 165,595,089	\$ 301,539,287				
30	2019-20	\$ 147,035,035	\$ 132,493,333	\$ 279,528,369				
31	2020-21	\$ 117,348,041	\$ 90,557,060	\$ 207,905,101				
32	average of 3 complete years	\$ 133,442,425	\$ 129,548,494	\$ 262,990,919				

	A	B	C	D	E	F	G	H
37	Effective tax rate for first year	4.16%	4.43%					
38	Tax Base numbers used below			Middle		Low		
39		Growth rate for Other Durables	Monthly data	2020-21 Voluntary Disclosure data	2020-21 Discovery data	3 Year average of Voluntary Disclosure data	3 Year average of Discovery data	
40	2020-21		\$ 187,274,712	\$ 117,348,041	\$ 90,557,060	\$ 133,442,425	\$ 129,548,494	
41	2021-22	0.8%	\$ 188,772,910	\$ 118,286,825	\$ 91,281,516	\$ 134,509,964	\$ 130,584,882	
42	2022-23	-4.1%	\$ 181,033,221	\$ 113,437,066	\$ 87,538,974	\$ 128,995,056	\$ 125,230,902	
43	2023-24	-0.9%	\$ 179,403,922	\$ 112,416,132	\$ 86,751,123	\$ 127,834,100	\$ 124,103,824	
44	2024-25	1.0%	\$ 181,197,961	\$ 113,540,293	\$ 87,618,634	\$ 129,112,441	\$ 125,344,862	
45	2025-26	1.5%	\$ 183,915,930	\$ 115,243,398	\$ 88,932,914	\$ 131,049,128	\$ 127,225,035	
46	2026-27	2.3%	\$ 188,145,997	\$ 117,893,996	\$ 90,978,371	\$ 134,063,258	\$ 130,151,210	
47								
48		Tax Base Totals		Tax Collection 6%				
49		Middle	Low	Middle	Low			
50	2022-23	\$ 435,259,178	\$ 382,009,260	\$ 26,115,551	\$ 22,920,556			
51	2023-24	\$ 431,341,845	\$ 378,571,177	\$ 25,880,511	\$ 22,714,271			
52	2024-25	\$ 435,655,264	\$ 382,356,889	\$ 26,139,316	\$ 22,941,413			
53	2025-26	\$ 442,190,093	\$ 388,092,242	\$ 26,531,406	\$ 23,285,535			
54	2026-27	\$ 452,360,465	\$ 397,018,363	\$ 27,141,628	\$ 23,821,102			
55	2019-20 Cash (uses effective rates from Row 33)							
56								
57	Proposed Revenue Impact							
58		Middle		Low				
59	Year	Cash	Recurring	Cash	Recurring			
60	2022-23	\$ 26.3 M	\$ 28.7 M	\$ 21.6 M	\$ 23.6 M			
61	2023-24	\$ 28.5 M	\$ 28.5 M	\$ 23.4 M	\$ 23.4 M			
62	2024-25	\$ 28.8 M	\$ 28.8 M	\$ 23.6 M	\$ 23.6 M			
63	2025-26	\$ 29.2 M	\$ 29.2 M	\$ 24.0 M	\$ 24.0 M			
64	2026-27	\$ 29.9 M	\$ 29.9 M	\$ 24.5 M	\$ 24.5 M			
65		Middle		Low				
66	Additional Impact Due to Drones	10%		3%				