

**REVENUE ESTIMATING CONFERENCE
Impact Conference Results**

Updated Through 03/24/2023

Revenue Source	Page	Date	Issue	Bill Number(s)	2023-24								
					General Revenue		State Trust		Local/Other		Total		
					Cash	Recurr	Cash	Recurr	Cash	Recurr	Cash	Recurr	
Ad Valorem	78	2/17/2023	Affordable Housing Property Tax Exemption (Missing Middle)	SB102 - Section 8	0.0	0.0	0.0	0.0	0.0	(183.1)	0.0	(183.1)	0.0
Ad Valorem	282	3/24/2023	Ag Land Zoning Restrictions	SB1184/HB1343 - Section 3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ad Valorem	288	3/24/2023	Deployed Servicemember Update	Proposed Language	0.0	0.0	0.0	0.0	(*)	(*)	(*)	(*)	0.0
Ad Valorem	322	3/24/2023	Disabled Veteran Homestead Exemption mid-year Purchase	SB1052/HB1001	0.0	0.0	0.0	0.0	(0.1)	(0.2)	(0.1)	(0.2)	0.0
Ad Valorem	308	3/24/2023	Educational Property 98 Year Lease	Proposed Language	0.0	0.0	0.0	0.0	0.0	(*)	0.0	(*)	0.0
Ad Valorem	276	3/17/2023	Educational Property	Proposed Language	0.0	0.0	0.0	0.0	0.0	(4.4)	0.0	(4.4)	0.0
Ad Valorem	8	2/24/2023	Expanded Definition of First Responder for Exemptions	HB101/SB184	0.0	0.0	0.0	0.0	0.0	(*)	0.0	(*)	0.0
Ad Valorem	264	3/17/2023	Expansion of VAB Bills	HB1131/SB474 - Section 7	0.0	0.0	0.0	0.0	0.0	(24.7)	0.0	(24.7)	0.0
Ad Valorem	185	3/3/2023	Government Property Exemptions	HB695	0.0	0.0	0.0	0.0	(32.4)	(32.4)	(32.4)	(32.4)	0.0
Ad Valorem	190	3/3/2023	Homestead Exemption for Spouses of Disabled Veterans	SB762/HB747	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ad Valorem	6	1/20/2023	Increased Property Value Limit for Long-Term, Low-Income Senior Exemption	SJR126/HJR159	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ad Valorem	1	1/20/2023	Increased Property Value Limit for Long-Term, Low-Income Senior Exemption (1)	SB124/HB161	0.0	0.0	0.0	0.0	0.0	0(**)	0.0	0(**)	0.0
Ad Valorem	326	3/24/2023	Interest and Penalty Provisions	HB1599 - Sections 1,3,4,and 5	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)	0.0
Ad Valorem	16	2/3/2023	Land used for Affordable Housing Property Tax Exemption	SB102 - Section 8	0.0	0.0	0.0	0.0	0.0	(8.5)	0.0	(8.5)	0.0
Ad Valorem	21	2/3/2023	Local Option Affordable Housing Property Tax Exemption	SB102 - Section 9	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)	0.0
Ad Valorem	93	2/17/2023	Modification of Exemption for Nonprofit Homes for the Aged	HB127/SB566	0.0	0.0	0.0	0.0	0.0	(7.2)	0.0	(7.2)	0.0
Ad Valorem	192	3/3/2023	Modification of Exemption for Nonprofit Homes for the Aged	Proposed Language	0.0	0.0	0.0	0.0	0.0	(0.1)	0.0	(0.1)	0.0
Ad Valorem	42	2/3/2023	Reduction of Homestead Assessment Limitation Percentage	SB120	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ad Valorem	47	2/3/2023	Reduction of Homestead Assessment Limitation Percentage (2)	SJR122	0.0	0.0	0.0	0.0	0.0	0(**)	0.0	0(**)	0.0
Ad Valorem	328	3/24/2023	Related Party Transfer – Retroactive Provision	HB1131/SB474 - Section 5	0.0	0.0	0.0	0.0	0.0	(14.2)	0.0	(14.2)	0.0
Ad Valorem	316	3/24/2023	Related Party Transfer Exception	HB1131/SB474 - Section 3 and 4	0.0	0.0	0.0	0.0	0.0	(62.3)	0.0	(62.3)	0.0
Ad Valorem	261	3/17/2023	Treatment of Errors	HB1131/SB474 - Sections 2, 3, 4 & 9	0.0	0.0	0.0	0.0	0.0	(12.5)	0.0	(12.5)	0.0
Ad Valorem	331	3/24/2023	VAB Appeal of Assessment Limitation Difference	HB1131/SB474 - Section 6	0.0	0.0	0.0	0.0	0.0	(1,520.7)	0.0	(1,520.7)	0.0
Ad Valorem	260	3/17/2023	VAB Appeal Timing	HB1131/SB474 - Section 1	0.0	0.0	0.0	0.0	0.0	+/	0.0	+/	0.0
Ad Valorem	270	3/17/2023	VAB Appeals Thresholds	HB1131/SB474 - Section 8	0.0	0.0	0.0	0.0	0.0	(1.4)	0.0	(1.4)	0.0
Ad Valorem	100	2/17/2023	Valuation of Timeshare Units	HB451/SB1450	0.0	0.0	0.0	0.0	(208.2)	(208.2)	(208.2)	(208.2)	0.0
Ad Valorem	106	2/17/2023	Veteran's Disability Property Tax Exemption Transfer	SB672/HB717	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Article V Fees	105	2/17/2023	Clerk of the Court - Fines, Fess and Court Costs - Cash Bonds	HB65/SB582	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Article V Fees	284	3/24/2023	Clerks of Court	HB977/SB1130	(30.1)	(32.8)	30.1	32.8	0.0	0.0	0.0	0.0	0.0
Communications Services Tax	280	3/17/2023	State Rate Reduction/Local Rate Freeze	HB1153/SB1432	(136.9)	(149.4)	(*)	(*)	(17.7)	(19.3)	(154.6)	(168.7)	0.0
Corporate Income /Insurance Premium Tax	25	2/3/2023	Historic Preservation Tax Credits	HB499	0.0	(43.7)	0.0	0.0	0.0	0.0	0.0	(43.7)	0.0
Corporate Income /Insurance Premium Tax	30	2/3/2023	Historic Preservation Tax Credits	SB288	0.0	(39.3)	0.0	0.0	0.0	0.0	0.0	(39.3)	0.0
Corporate Income /Insurance Premium Tax	292	3/24/2023	New Markets Tax Credit	CS/HB5 - Sections 9, 105-116	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Corporate Income /Insurance Premium Tax	36	2/3/2023	The Live Local Tax Donation Program	SB102 - Section 16,17,19,20,32,37 and 39	(50.0)	(100.0)	0.0	0.0	0.0	0.0	(50.0)	(100.0)	0.0
Corporate Income /Insurance Premium Tax	200	3/3/2023	The Live Local Tax Donation Program	CS/SB102 - Section 13,17,18,20-22,34,39, and 41	(50.0)	(100.0)	0.0	0.0	0.0	0.0	(50.0)	(100.0)	0.0
Corporate Income Tax	301	3/24/2023	Brownfield 5-yr Tax Credit Increase	Proposed Language	(21.9)	0.0	0.0	0.0	0.0	0.0	(21.9)	0.0	0.0
Corporate Income Tax	65	2/10/2023	Business Interest Deduction Limitation	Proposed Language	(383.2)	(333.1)	0.0	0.0	0.0	0.0	(383.2)	(333.1)	0.0
Corporate Income Tax	294	3/24/2023	Capital Investment Tax Credit	CS/HB5 - Sections 9, 26	0.0	60.7	0.0	0.0	0.0	0.0	0.0	60.7	0.0
Corporate Income Tax	236	3/3/2023	Corporate Piggyback (no decoupling)	Proposed Language	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Corporate Income Tax	198	3/3/2023	Like Kind Exchange Tax Credits	SB862	(4.0)	0.0	0.0	0.0	0.0	0.0	(4.0)	0.0	0.0
Corporate Income Tax	146	2/24/2023	Underpayment Calculation for Credit Programs	Proposed Language	0/(*)	(*)	0.0	0.0	0.0	0.0	0/(*)	(*)	0.0
Corporate Income Tax	50	2/3/2023	Residential Graywater System Tax Credits	HB475/SB358	(**)	(**)	0.0	0.0	0.0	0.0	(**)	(**)	0.0
Corporate Income/Insurance Premium / Sales and Us	45	2/3/2023	Community Contribution Tax Credit	SB102 - Section 12,18, and 38	(8.4)	(8.4)	(*)	(*)	(2.1)	(2.1)	(10.5)	(10.5)	0.0
Documentary Stamp Tax	53	2/3/2023	Doc Stamp GR Service Charge Exemption/Redirect	SB102 - Section 10,11,13,14 and 15	(150.0)	(150.0)	150.0	150.0	0.0	0.0	0.0	0.0	0.0
Documentary Stamp Tax	69	2/10/2023	Exemption for Alarm System Contractors	Proposed Language	(0.8)	(0.8)	(0.7)	(0.7)	0.0	0.0	(1.5)	(1.5)	0.0
EETF - Outlook	243	3/10/2023	Collection Allowance - First \$60	Governor's Proposed Language - Section 3	(3.9)	(4.3)	3.9	4.3	0.0	0.0	0.0	0.0	0.0
Estate Tax	72	2/10/2023	Florida Estate Tax	SB278/HB619	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Highway Safety Fees	206	3/10/2023	Electric Vehicle License Tax	SB1070	0.0	0.0	16.4	37.1	9.2	20.9	25.6	58.0	0.0
Highway Safety Fees	247	3/17/2023	Moveable Tiny Homes License Taxes	SB1404/1406/HB321/323	0.1	0.1	(3.2)	(4.0)	1.0	1.2	(2.1)	(2.7)	0.0
Lottery-EETF	252	3/17/2023	Lottery Retailer Commission Rate Increase	SB1488	0.0	0.0	(37.1)	(37.1)	0.0	0.0	(37.1)	(37.1)	0.0
Motor Fuel Taxes	39	2/3/2023	Natural Gas Fuel Taxes Delay	HB529/SB322	(*)	0.0	(0.2)	0.0	(0.1)	0.0	(0.3)	0.0	0.0
Sales and Use Tax	74	2/17/2023	Aircraft - Limit on Sales Tax	HB711	(15.3)	(16.7)	(*)	(*)	(4.1)	(4.5)	(19.4)	(21.2)	0.0
Sales and Use Tax	256	3/17/2023	Aircraft Sales Tax Limit and Exemption Changes	SB1050	(20.5)	(22.4)	(*)	(*)	(5.5)	(6.0)	(26.0)	(28.4)	0.0
Sales and Use Tax	155	2/24/2023	Baby and Toddler Necessities - Apparel	Governor's Proposed Language - Section 2	(69.5)	(75.8)	(*)	(*)	(18.5)	(20.2)	(88.0)	(96.0)	0.0
Sales and Use Tax	158	2/24/2023	Baby and Toddler Necessities - Diapers and Wipes	Governor's Proposed Language - Section 2	(36.9)	(40.3)	(*)	(*)	(9.8)	(10.7)	(46.7)	(51.0)	0.0

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					Cash	Recurr	Cash	Recurr	Cash	Recurr	Cash	Recurr	
Sales and Use Tax	134	2/17/2023	Back-to-School Sales Tax Holiday - 2 * 2 Weeks	Governor's Proposed Language - Section 11	(136.9)	0.0	(*)	(*)	0.0	(36.4)	0.0	(173.3)	0.0
Sales and Use Tax	58	3/3/2023	Building Materials used in Affordable Housing Units Sales Tax Refund	CS/SB102 - Section 12	(32.2)	(35.1)	(*)	(*)	(8.6)	(9.4)	(40.8)	(44.5)	
Sales and Use Tax	217	3/3/2023	Childrens' Books - 1 Year	Governor's Proposed Language -Section 6	(10.0)	0.0	(*)	0.0	(2.7)	0.0	(12.7)	0.0	
Sales and Use Tax	238	3/10/2023	Childrens' Toys - 1 Year	Governor's Proposed Language - Section 7	(124.5)	0.0	(*)	0.0	(33.1)	0.0	(157.6)	0.0	
Sales and Use Tax	243	3/10/2023	Collection Allowance - First \$60	Governor's Proposed Language - Section 3	(149.5)	(163.1)	0.0	0.0	0.0	0.0	(149.5)	(163.1)	
Sales and Use Tax	161	2/24/2023	Cribs and Strollers	Governor's Proposed Language - Section 2	(4.7)	(5.1)	(*)	(*)	(1.2)	(1.4)	(5.9)	(6.5)	
Sales and Use Tax	166	2/24/2023	Disaster Preparedness Holiday - 14 Days (3)	Governor's Proposed Language - Section 12	(10.8)	0.0	(*)	0.0	(2.9)	0.0	(13.7)	0.0	
Sales and Use Tax	210	3/3/2023	Electric Vehicle Conversion Components and Labor Exemption	CS/SB284 - Section 1/HB1025 - Section 1	(0.5)	(0.5)	(*)	(*)	(0.1)	(0.1)	(0.6)	(0.6)	
Sales and Use Tax	177	2/24/2023	Energy Star Appliances - 1 Year	Governor's Proposed Language - Section 15	(57.0)	0.0	(*)	0.0	(15.2)	0.0	(72.2)	0.0	
Sales and Use Tax	321	3/24/2023	Entertainment Industry Film Tax Credit	CS/HB5 - Sections 9, 35, 71-76	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales and Use Tax	303	3/24/2023	Entertainment Industry Sales Tax Exemption	CS/HB5 - Sections 22-23, 25	(18.9)	(20.6)	(*)	(*)	(5.0)	(5.5)	(23.9)	(26.1)	
Sales and Use Tax	61	2/3/2023	Exemption for Certain Charges for Private Investigations	HB205/SB116	(1.4)	(4.7)	(*)	(*)	(0.4)	(1.2)	(1.8)	(5.9)	
Sales and Use Tax	148	2/24/2023	Exemption for Certain Charges for Private Investigations	CS/SB116	(1.2)	(1.3)	(*)	(*)	(0.3)	(0.3)	(1.5)	(1.6)	
Sales and Use Tax	152	2/24/2023	Exemption for Certain Private Investigation and Security Services	HB681/SB686	(72.4)	(79.0)	(*)	(*)	(19.3)	(21.0)	(91.7)	(100.0)	
Sales and Use Tax	213	3/3/2023	Exemption for Renewable Natural Gas Machinery & Equipment	SB844	(1.5)	(0.7)	(*)	(*)	(0.4)	(0.2)	(1.9)	(0.9)	
Sales and Use Tax	116	2/17/2023	Freedom Summer - 3 Months	Governor's Proposed Language - Section 13	(178.6)	0.0	(*)	0.0	(47.6)	0.0	(226.2)	0.0	
Sales and Use Tax	202	3/3/2023	Gas Stoves	Governor's Proposed Language - Section 2	(5.0)	(5.4)	(*)	(*)	(1.3)	(1.4)	(6.3)	(6.8)	
Sales and Use Tax	291	3/24/2023	International Game Fish Association	CS/HB5 - Section 9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales and Use Tax	339	3/24/2023	Motorsports Complexes	CS/HB5 - Sections 9,10, 65-67, 69	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales and Use Tax	224	3/3/2023	Oral Hygiene Products - 1 Year	Governor's Proposed Language - Section 4	(31.2)	0.0	(*)	0.0	(8.3)	0.0	(39.5)	0.0	
Sales and Use Tax	181	2/24/2023	Pet Foods - 1 Year	Governor's Proposed Language - Section 10	(142.4)	0.0	(*)	0.0	(37.9)	0.0	(180.3)	0.0	
Sales and Use Tax	229	3/3/2023	Pet Medications	Governor's Proposed Language - Section 2	(25.6)	(27.9)	(*)	(*)	(6.8)	(7.4)	(32.4)	(35.3)	
Sales and Use Tax	143	2/24/2023	Private Label Credit Cards Bad Debt Sales Tax Credit	HB791	(3.6)	(3.8)	(*)	(*)	(0.9)	(1.0)	(4.5)	(4.8)	
Sales and Use Tax	337	3/24/2023	Professional Sports Franchises	CS/HB5 - Sections 9,10, 65-67	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales and Use Tax	314	3/24/2023	Rural Job Tax Credit	CS/HB5 -Section 27	*	*	*	*	*	*	*	*	
Sales and Use Tax	108	2/17/2023	Sales Tax Paid Up-Front on Leased Vehicles	SB396	9.8	(1.2)	*	(*)	2.6	(0.3)	12.4	(1.5)	
Sales and Use Tax	113	2/17/2023	Skilled Worker Tool Holiday - 7 Days	Governor's Proposed Language - Section 14	(9.9)	0.0	(*)	0.0	(2.6)	0.0	(12.6)	0.0	
Sales and Use Tax	13	1/20/2023	Tax Exemption for Diapers and Incontinence Products	SB114/HB29	(22.7)	(54.5)	(*)	(*)	(6.1)	(14.5)	(28.8)	(69.0)	
Sales and Use Tax	315	3/24/2023	Urban High Crime Area Tax Credit	CS/HB5 - Sections 9, 26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales and Use Tax/ Local Taxes and Fees	234	3/3/2023	Vacation Rentals	SB714	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales and Use Tax/ Local Taxes and Fees	235	3/3/2023	Vacation Rentals	HB833	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales and Use Tax/Ad Valorem	306	3/24/2023	Entertainment Industry Sales Tax Exemption – Film Schools	CS/HB5 - Sections 9, 17, 22-25	0.2	0.3	*	*	0.0	0.2	0.2	0.5	

(1) If the constitutional amendment does not pass, the impact is zero. If approved, the Conference assumes that there is no change in the jurisdictions offering this exemption and the impact would be the middle estimate with the fifth year recurring being the recurring impact:

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2023-24	0.0	0.0	0.0	(5.7)	0.0	(5.7)
2024-25	0.0	0.0	0.0	(5.7)	0.0	(5.7)
2025-26	0.0	0.0	(3.8)	(5.7)	(3.8)	(5.7)
2026-27	0.0	0.0	(4.7)	(5.7)	(4.7)	(5.7)
2027-28	0.0	0.0	(5.7)	(5.7)	(5.7)	(5.7)

(2) If the constitutional amendment does not pass, the impact is zero. If approved, because the amendment is self-executing, the impact would be negative indeterminate due to the inherent forecasting complexities between market conditions and the CPI. Using Fiscal Year 2022-23 as a case study, the Save Our Homes Cap moved from 1.4% in the prior year to the 3% maximum cap. Had the maximum cap been 2% as proposed by the bill language, the impact would have been nearly \$150 million in that one year. Going forward, this impact will be persistent. Further, multiple years of CPI exceeding 2% would result in stacking impacts.

(3) - There is a current year impact of (\$6.8m).

Insignificant positive (less than \$50,000)	*
Insignificant negative (less than \$50,000)	(*)
Indeterminate positive	**
Indeterminate negative	(**)
Insignificant positive or zero	0/*
Insignificant negative or zero	0/(*)
Indeterminate positive or zero	0/**
Indeterminate negative or zero	0/(**)
Indeterminate positive or negative	+/-
Insignificant positive or negative	+/- ins.

Figures in bold type have been updated since the previous version of the table.