Revenue Estimating Conference Tax Collection Enforcement Diversion Program March 25, 2025 Executive Summary

The Revenue Estimating Conference convened on March 25, 2025, to adopt a forecast of revenues collected from the Tax Collection Enforcement Diversion program.

Background

The Tax Collection Enforcement Diversion program, which collects revenue owed by persons who have not remitted their sales tax collections as required, began as a pilot program in 2002 and was fully implemented in 2005. The program is operated by participating State Attorney's Offices in cooperation with the Department of Revenue (DOR). To be eligible for the program, taxpayers must meet certain requirements. They must show a pattern of delinquency for several months and the delinquency cannot exceed the misdemeanor level. Eight State Attorney's Offices currently participate in the program: Jacksonville, Clearwater, Miami, Tampa, West Palm Beach, Fort Lauderdale, Fort Myers, and Orlando (Key West participated in the program from FY 2008-09 through FY 2013-14).

One hundred percent of the collections are deposited monthly into the special reserve account of the Florida Association of Centers for Independent Living (FACIL). All funds are to be used for administering the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program (JP-PAS) and for contracting with the State Attorneys participating in the tax collection enforcement diversion program. The JP-PAS provides personal care attendants and other support and services to persons with significant and chronic disabilities to enable them to obtain or maintain competitive and integrated employment, including self-employment.

Methodology

The DOR provided actual collections through February 2025 for the Tax Collection Enforcement Diversion program. Collections in FY 2023-24 were 12.1 percent higher than collections for the prior year; however, collections in the eight months through February 2025 were just 1.5% higher than the same period prior year. The Ninth Circuit, the newest member of the program, began generating collections in March 2019 and is expected to continue participating throughout the forecast period. With collections year-to-date in FY 2024-25 coming in close to expectations, the February 2025 Conference retained the August 2024 forecast. The estimated growth rate is 0.0 percent for FY 2024-25, maintaining total collections of \$4.0 million as in the prior year. Estimated collections are also held to FY 2024-25 levels throughout the remainder of the forecast. The forecast for the current fiscal year is based on expectations that overall operations and recoveries will be similar to the prior year.

Forecast

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	
Estimated Collections	3,999,308	3,999,308	3,999,308	3,999,308	3,999,308	3,999,308	

	А	В	К	L	М	N	0	Р	Q	R	S	Т	U	V	W	Х	Y		
1	Т	ax Collectio	n Enfo	rcement	Diversi	on Prog	ram												
2	8																		
3												Estimated Collections Based on Population Growth by County							
4	Circuit		FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30		
5		Clay, Duval, Nassau)	545,840	484,740	484,447	347,300	307,071	438,109	492,190	530,670	468,280	474,867	481,415	488,006	494,514	500,831	506,839		
6		ater (Pasco, Pinellas)	934,184	558,410	732,871	420,019	331,834	524,886	631,319	615,797	867,196	876,325	884,740	892,904	900,789	908,444	915,894		
7		o (Orange, Oscecola)	N/A	N/A	N/A	139,410	409,658	545,648	463,171	440,449	306,987	313,701	320,653	326,924	332,607	337,862	342,835		
8	Eleventh	Miami (Dade) ampa (Hillsborough)	332,081	375,291 585,990	280,612 474,504	326,382 574,400	326,921	186,673	487,903	372,275	603,887	608,349	613,662	618,462 703,528	622,774	626,714 722,704	630,376		
9 10		ampa (Hillsborough) Beach (Palm Beach)	869,767 392,018	374,343	474,504 349,503	431,462	792,215 191,740	1,500,176 235,511	999,336 252,207	626,124 204,528	670,413 364,314	681,408 368,285	692,880 372,425	376,361	713,415 380,068	383,564	731,537 386,856		
10		Kev West (Monroe)*	N/A	N/A	N/A	431,402 N/A	N/A	N/A	232,207 N/A	204,528 N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
12		auderdale (Broward)	830,645	844,241	793,325	754,018	648,174	717,915	653,630	555,806	465,526	469,563	473,981	477,825	481,160	484,130	486,867		
13		Glades, Hendry, Lee)	605,624	509,817	509,343	383,943	239,515	375,866	509,267	221,324	252,706	259,016	264,262	268,893	273,006	276,756	280,286		
14		ounty (excl. Monroe)	4,510,159	3,732,833	3,624,604	3,376,936	3,247,129	4,524,785	4,489,023	3,566,975	3,999,308	4,051,513	4,104,019	4,152,904	4,198,333	4,241,004	4,281,490		
15 16		*The Key West judicia	l circuit is no l	onger participa	ting in the pros			<u>.</u>		<u>.</u>									
17	Circuit	Circuit										wth in Populatio							
18			FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30		
19 20		Clay, Duval, Nassau) ater (Pasco, Pinellas)	-5.7% 25.6%	-11.2%	-0.1% 31.2%	-28.3% -42.7%	-11.6%	42.7% 58.2%	12.3% 20.3%	7.8%	1.7% 1.2%	1.4% 1.1%	1.4% 1.0%	1.4% 0.9%	1.3% 0.9%	1.3% 0.8%	1.2% 0.8%		
20		o (Orange, Oscecola)	23.076 N/A	-40.2% N/A	N/A	-42.770 N/A	-21.0%	33.2%	-15.1%	-2.3%	1.2%	2.2%	2.2%	2.0%	1.7%	1.6%	1.5%		
22	Eleventh	Miami (Dade)	-9.3%	13.0%	-25.2%	16.3%	0.2%	-42.9%	161.4%	-23.7%	0.3%	0.7%	0.9%	0.8%	0.7%	0.6%	0.6%		
23		ampa (Hillsborough)	-14.0%	-32.6%	-19.0%	21.1%	37.9%	89.4%	-33.4%	-37.3%	1.3%	1.6%	1.7%	1.5%	1.4%	1.3%	1.2%		
24		Beach (Palm Beach)	90.0%	-4.5%	-6.6%	23.5%	-55.6%	22.8%	7.1%	-18.9%	0.9%	1.1%	1.1%	1.1%	1.0%	0.9%	0.9%		
25	Sixteenth	Key West (Monroe)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
26		auderdale (Broward)	39.5%	1.6%	-6.0%	-5.0%	-14.0%	10.8%	-9.0%	-15.0%	0.4%	0.9%	0.9%	0.8%	0.7%	0.6%	0.6%		
27		Glades, Hendry, Lee)	-11.5%	-15.8%	-0.1%	-24.6%	-37.6%	56.9%	35.5%	-56.5%	2.5%	2.5%	2.0%	1.8%	1.5%	1.4%	1.3%		
28	Statewider	rowth rate by county	7.7%	-17.2%	-2.9%	-6.8%	-3.8%	39.3%	-0.8%	-20.5%	12.1%	1.3%	1.3%	1.2%	1.1%	1.0%	1.0%		
29	r	Growth in Florida State	. C.1 T I .	1.11.4	5.4%	5.3%	-3.2%	10.6%	26.4%	7.2%	0.1%	-0.4%	2.5%	3.0%	3.0%	2 10/	3.0%		
30		Growth in Total Popula		1.6%	5.4% 1.6%	5.5% 1.6%	-3.2%	10.6%	20.4%	1.1%	0.1%	-0.4%	2.5%	3.0%	1.1%	3.1% 1.0%	3.0%		
32		Growth in Total Popula		1.6%	1.6%	1.6%	1.5%	1.5%	1.5%	1.1%	1.1%	1.4%	1.4%	1.2%	1.1%	1.0%	1.0%		
33	Growth in Total Collections Year-to-Date (1 months of collections)								1.5%	1.470	1.470	1.270	1.1/0	1.070	1.070				
34	L				,														
35	PROPOSED FORECASTS (Including Ninth Circuit)										Estimated Growth in Collections								
36	36 I. Estimated Total Collections based on growth in Florida sales tax liability (Row 30)										3,983,853	4,083,117	4,205,835	4,330,261	4,462,399	4,595,180			
37	37 II. Estimated Total Collections based on FY2023-24 growth rate (Cell S28)										4,484,041	5,027,526	5,636,884	6,320,099	7,086,122	7,944,991			
38	38 III. Estimated Total Collections based on holding to FY2023-24 actuals (Cell S14)										3,999,308	3,999,308	3,999,308	3,999,308	3,999,308	3,999,308			
39	39 IV. Estimated Total Collections based on growth in population by county (Line 14)										4,051,513	4,104,019	4,152,904	4,198,333	4,241,004	4,281,490			
29 30 31 31 31 32 Growth in Florida State Sales Tax Liability 5.4% 5.3% -3.2% 10.6% 26.4% 7.2% 31 32 Growth in Total Population in Circui 1.6% 1.6% 1.5% 1.5% 1.1% 32 Growth in Total Population in Circui 1.6% 1.6% 1.5% 1.5% 1.1% 33 Growth in Total Population in Circui 1.6% 1.6% 1.6% 1.5% 1.5% 1.1% 33 Growth in Total Population in Circui 1.6% 1.6% 1.5% 1.5% 1.1% 34 Growth in Total Collections Year-to-Date (1 months of collections) 1 <td< td=""><td></td><td>4,058,561</td><td>4,058,561</td><td>4,058,561</td><td>4,058,561</td><td>4,058,561</td><td>4,058,561</td></td<>											4,058,561	4,058,561	4,058,561	4,058,561	4,058,561	4,058,561			
43	43									Actual	Forecast								
44	44 ADOPTED FORECAST - MARCH 2025									FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30			
45	45 III. Estimated Total Collections based on holding to FY2023-24 actuals (Cell S14)									3,999,308	3,999,308	3,999,308	3,999,308	3,999,308	3,999,308	3,999,308			
46 Percent change over the prior FY											0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			