

Tab 1	SB 1218 by Burgess ; (Similar to H 01147) Broadband				
Tab 2	SB 708 by Burton ; (Identical to H 00825) Underground Facilities				
Tab 3	SB 756 by Perry ; (Identical to H 00429) Timeshare Properties				
Tab 4	SB 1046 by Martin ; (Similar to H 00189) Gaming Activities				
Tab 5	SB 804 by Hutson ; (Identical to H 00907) Gaming Permits				
Tab 6	SB 692 by Hutson ; Public Records/Florida Gaming Control Commission				
870912	A	S	RI, Hutson	Delete L.401:	01/11 02:27 PM
Tab 7	SB 886 by Gruters ; (Identical to H 00471) Valuation of Timeshare Units				
Tab 8	SB 954 by Gruters ; (Identical to H 00813) Certified Public Accountants				
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The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

REGULATED INDUSTRIES
Senator Gruters, Chair
Senator Hooper, Vice Chair

MEETING DATE: Tuesday, January 16, 2024

TIME: 8:30—10:30 a.m.

PLACE: James E. "Jim" King, Jr Committee Room, 401 Senate Building

MEMBERS: Senator Gruters, Chair; Senator Hooper, Vice Chair; Senators Bradley, Brodeur, Hutson, Jones, and Osgood

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	SB 1218 Burgess (Similar H 1147)	Broadband; Extending the date through which a promotional rate and related terms for certain wireline attachments of broadband facilities to municipal electric utility poles are effective, etc. RI 01/16/2024 CM RC	
2	SB 708 Burton (Identical H 825)	Underground Facilities; Revising the timeframe within which an excavator is required to provide certain information through the free-access notification system established by Sunshine State One-Call of Florida, Inc., before beginning certain excavation or demolition activities; revising the timeframes during which member operators who receive such notifications are required to mark the horizontal route of an underground facility and provide a positive response to the system; providing a noncriminal infraction subject to enhanced civil penalties for a specified violation, etc. RI 01/16/2024 GO RC	
3	SB 756 Perry (Identical H 429)	Timeshare Properties; Broadening the powers of certain boards of administration with respect to timeshare plans; providing that managers and managing entities of certain timeshare projects have the same rights and remedies as operators of certain establishments and may have law enforcement take certain actions against individuals who engage in certain conduct; requiring a managing entity of a timeshare condominium or timeshare cooperative to provide a specified certificate to certain interested parties in lieu of an estoppel certificate, etc. RI 01/16/2024 JU RC	

COMMITTEE MEETING EXPANDED AGENDA

Regulated Industries

Tuesday, January 16, 2024, 8:30—10:30 a.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
4	SB 1046 Martin (Similar H 189)	Gaming Activities; Exempting the Florida Gaming Control Commission from ch. 255, F.S.; authorizing the commission to acquire land, property interests, buildings, or other improvements for the purpose of securing and storing seized contraband; prohibiting persons from disseminating any advertisement for illegal gambling or gaming; creating a rebuttable presumption that an individual knows that the place he or she is renting is being used for a gambling or gaming house when there is one or more slot machines, etc. RI 01/16/2024 AEG FP	
5	SB 804 Hutson (Identical H 907, Compare H 909, S 778)	Gaming Permits; Providing penalties for persons who falsely swear on an application for, or a renewal of, a license submitted to the Florida Gaming Control Commission; requiring applicants for licenses and licensees to notify the commission of certain contact information and of any change in such contact information and providing penalties for failure to comply; revising the timeframe during which a permitholder is required to annually file an application for an operating license for a pari-mutuel facility during the next state fiscal year; removing a specified tax credit for greyhound permitholders, etc. RI 01/16/2024 AEG RC	
6	SB 692 Hutson	Public Records/Florida Gaming Control Commission; Providing an exemption from public records requirements for the personal identifying and location information of current or former commissioners of the Florida Gaming Control Commission and the spouses and children of such current or former commissioners; providing for retroactive application; providing for future legislative review and repeal of the exemption; providing a statement of public necessity, etc. RI 01/16/2024 GO RC	
7	SB 886 Gruters (Identical H 471)	Valuation of Timeshare Units; Specifying the methodology by which certain timeshare units must be valued in certain tax appeals; providing that the methodology meets the constitutional mandate for just valuation, etc. RI 01/16/2024 FT AP	

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
8	SB 954 Gruters (Identical H 813)	Certified Public Accountants; Authorizing certain certified public accountants to apply to the Department of Business and Professional Regulation to place their licenses on retired status; providing that a licensee loses retired status in certain circumstances; authorizing a retired licensee to take certain actions without losing retired status; prohibiting a retired licensee from offering or rendering certain professional services, etc. RI 01/16/2024 GO RC	
Other Related Meeting Documents			

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Regulated Industries

BILL: SB 1218

INTRODUCER: Senator Burgess

SUBJECT: Broadband

DATE: January 12, 2024

REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Schrader	Imhof	RI	Pre-meeting
2. _____	_____	CM	_____
3. _____	_____	RC	_____

I. Summary:

SB 1218 amends s. 288.9963, F.S., regarding a promotional pole attachment rate required to be offered by municipal utilities to broadband providers to provide broadband service to unserved or underserved areas. The bill extends the date through which municipal electric utilities are required to offer to broadband providers a promotional \$1 per pole, per year, wireline attachment rate for any new pole attachments necessary to make broadband service available to an unserved or underserved end user within a municipal electric utility service territory. The date is extended from July 1, 2024 to December 31, 2028.

The Revenue Estimating Conference has not reviewed SB 1218. Staff estimates an indeterminate impact to municipal utility revenue.

The bill takes effect upon becoming a law.

II. Present Situation:

Florida Public Service Commission

The Florida Public Service Commission (PSC) is an arm of the legislative branch of government.¹ The role of the PSC is to ensure Florida's consumers receive utility services, including electric, natural gas, telephone, water, and wastewater, in a safe, affordable, and reliable manner.² In order to do so, the PSC exercises authority over public utilities³ in one or

¹ Section 350.001, F.S.

² See Florida Public Service Commission, *Florida Public Service Commission Homepage*, <http://www.psc.state.fl.us> (last visited Jan. 11, 2024).

³ Under s. 366.02, F.S., a "public utility" is defined "as every person, corporation, partnership, association, or other legal entity and their lessees, trustees, or receivers supplying electricity or gas (natural, manufactured, or similar gaseous substance) to or for the public within this state." There are, however, several exceptions to this definition, which include, "a

more of the following areas: rate base or economic regulation; competitive market oversight; and monitoring of safety, reliability, and service issues.⁴ PSC authority over municipal utilities is more limited, however.

Electric Utilities

The PSC monitors the safety and reliability of the electric power grid⁵ and may order the addition or repair of infrastructure as necessary.⁶ The PSC has broad jurisdiction over the rates and service of investor-owned electric.⁷ However, the PSC does not fully regulate municipal electric utilities (utilities owned or operated on behalf of a municipality) or rural electric cooperatives. The PSC has jurisdiction over these types of utilities with regard to rate structure, territorial boundaries, bulk power supply operations, and planning.⁸ Municipally-owned or operated utility rates and revenues are regulated by their respective local governments or local utility boards. Rates and revenues for a cooperative utility are regulated by the governing body elected by the cooperative's membership.

Municipal Electric and Gas Utilities, and Special Gas Districts, in Florida

A municipal electric or gas utility is an electric or gas utility owned and operated by a unit of local government. Chapter 366, F.S., provides the majority of electric and gas utility regulations for Florida. While ch. 366, F.S., does not provide a definition, per se, for a “municipal utility,” variations of this terminology and the concept of these types of utilities appears throughout the chapter. Currently, Florida has 33 municipal electric utilities that serve over 14 percent of the state's electric utility customers.⁹ Florida also has 27 municipally-owned gas utilities and four special gas districts.¹⁰

Regulation of Pole Attachments

Utility poles were first deployed in the U.S. in 1844 to extend telegraph service. While they have been in use for over 175 years, utility poles continue to provide the scaffolding for the technology of the twenty-first century. In the mid-nineteenth and early twentieth centuries, many states adopted laws granting rights-of-way (ROW) to construct utility poles, wires, and facilities to transmit electricity and communications signals. First telegraph, then telephone, electricity,

cooperative now or hereafter organized and existing under the Rural Electric Cooperative Law of the state; a municipality or any agency thereof; [and] any dependent or independent special natural gas district.” Generally, “public utility” means investor-owned utilities.

⁴ Florida Public Service Commission, *About the PSC*, <https://www.psc.state.fl.us/about> (last visited Jan. 11, 2024).

⁵ Section 366.04(5) and (6), F.S.

⁶ Section 366.05(1) and (8), F.S.

⁷ Section 366.05, F.S.

⁸ Florida Public Service Commission, *About the PSC*, *supra* note 4.

⁹ Florida Municipal Electric Association, *About Us*, <https://www.flpublicpower.com/about-us> (last visited Jan. 11, 2024).

¹⁰ Florida Public Service Commission, *2023 Facts and Figures of the Florida Utility Industry*, pg. 13, Apr. 2023 (available at: <https://www.floridapsc.com/pscfiles/website-files/PDF/Publications/Reports/General/FactsAndFigures/April%202023.pdf>) (last visited Jan. 11, 2024). A “special gas district” is a dependent or independent special district, setup pursuant to ch. 189, F.S., to provide natural gas service. Section 189.012(6), F.S., defines a “special district” as “a unit of local government created for a special purpose, as opposed to a general purpose, which has jurisdiction to operate within a limited geographic boundary and is created by general law, special act, local ordinance, or by rule of the Governor and Cabinet.”

cable, wireless, and Internet service providers have sought to attach facilities to wooden, and later steel or composite, utility poles.¹¹

The term “pole attachment” refers to the process by which communications companies colocate communications infrastructure on existing electric utility poles. Colocation reduces the number of poles that must be built to accommodate utility services, thereby reducing costs to users of both services by allowing providers to share costs. Rules governing pole attachments seek to balance the desire to maximize value for users of both electric and communications services with concerns unique to electric utility poles, such as safety and reliability.¹² The space requested for a pole attachment is typically one foot.¹³

Pole attachments were originally established by mutual agreement. Later, such agreements were regulated by federal statute and administrative regulations. Pole attachments provide non-pole-owning cable and telecommunication service providers (such as cable television providers and local exchange carriers) with access to a pole-owning utility’s distribution poles, conduits, and right-of-way for:

- Installing fiber, coaxial cable or wires, and other equipment;
- Building an interconnected network; and
- Reaching customers.¹⁴

In 1978, Congress passed the “Pole Attachment Act,” which added s. 224 to the Communications Act of 1934, to require the Federal Communications Commission (FCC) to establish rates, terms, and conditions for pole attachments for the cable television industry.¹⁵

The “Telecommunications Act of 1996,” which amended 47 U.S.C. s. 244 to add provisions making access to utility poles mandatory for telecommunications services providers and providing for nondiscriminatory access—unless there is insufficient capacity and for reasons of safety, reliability, and generally applicable engineering purposes.¹⁶ Municipal owned electric utilities and rural electric cooperatives are exempt from the provisions of 47 U.S.C. s. 224.¹⁷ Specifically, the term “utility” is defined as:

[A]ny person who is a local exchange carrier or an electric, gas, water, steam, or other public utility, and who owns or controls poles, ducts, conduits, or rights-of-way used, in whole or in part, for any wire communications. Such

¹¹ Catherine J.K. Sandoval, Contested Places, *Utility Pole Spaces: A Competition and Safety Framework for Analyzing Utility Pole Association Rules, Roles, and Risks*, 69 Cath. U. L. Rev. 473, 474–75 (2020), available at <https://scholarship.law.edu/cgi/viewcontent.cgi?article=3552&context=lawreview> (last visited Jan. 11, 2024).

¹² American Public Power Association, *Issue Brief: Preserving the Municipal Exemption from Federal Pole Attachment Regulations* (Jan. 2021), available at <https://www.publicpower.org/policy/preserving-municipal-exemption-federal-pole-attachment-regulations> (last visited Jan. 11, 2024).

¹³ Evari GIS Consulting, *Joint Use Pole Audit*, available at <https://www.evarigisconsulting.com/joint-use-pole-audit> (last visited Jan. 11, 2024).

¹⁴ *Id.*

¹⁵ Pub. L. No. 95-234, codified at 47 U.S.C. s. 224.

¹⁶ Pub. L. No. 104-104, codified at 47 U.S.C. s. 224(f).

¹⁷ 47 U.S.C. s. 224(a)(1).

term does not include any railroad, any person who is cooperatively organized, or any person owned by the Federal Government or any State.¹⁸

A state, however, can assume regulation of pole attachment through a process known as “reverse preemption.” This requires a state to expressly assert jurisdiction through state legislation, followed by certifying to the FCC that “in so regulating such rates, terms, and conditions, the state has the authority to consider and does consider the interests of the subscribers of the services offered via such attachments, as well as the interests of the consumers of the utility services.”¹⁹ As of June 13, 2022, 23 states and the District of Columbia have reverse preemption, including Florida.²⁰

Florida assumed regulation of pole attachments for poles owned by a public utility from the FCC after the passage and enactment of SB 1944 in 2021, placing the authority to regulate pole attachments under the PSC.²¹ In 2023, with the passage and enactment of HB 1221, this authority was expanded to the regulation of attachment to poles owned by rural electric cooperatives engaged in the provision of broadband services.²² Presently, s. 366.04(8), F.S., regulates pole attachments for public utilities and such rural electric cooperatives.²³ The PSC does not, however, regulate pole attachments for poles owned by municipal utilities.

Broadband Availability in Rural Areas

Much like with rural electricity distribution, the primary challenge in deploying broadband in rural areas is one of population density. The U.S. Department of Transportation estimates that the average cost of laying fiber is \$27,000 per mile.²⁴ Many rural areas are remote and have geographically dispersed populations, thus more fiber per customer must be laid to serve them. Moreover, rural areas often have harsher terrain than urban areas—such as mountain ranges or ground that is frozen for substantial portions of the year. These features can make it more difficult and costly to serve such areas with fiber.²⁵ Cable networks can also face similar density and terrain issues.

While rural customers still lag behind urban counterparts, the difference in broadband access between these areas is at its lowest ever. In 2015, reflecting advances in technology, the FCC raised benchmark speeds to be considered broadband service to 25 megabits per second (Mbps)

¹⁸ *Id.*

¹⁹ 47 U.S.C. s. 224(c)(2).

²⁰ Federal Communications Commission, *Public Notice: States That Have Certified That They Regulate Pole Attachments*, June 13, 2022, available at <https://www.fcc.gov/document/states-have-certified-they-regulate-pole-attachments-3> (last visited Jan. 11, 2024).

²¹ Chapter 2021-191, Laws of Fla.

²² Chapter 2023-199, Laws of Fla.

²³ Section 364.391, F.S., provides that if a rural electric cooperative engages in the provision of broadband, all poles owned by that cooperative are subject to regulation under s. 366.04(8), F.S., on the same basis as if such cooperative were a public utility under that subsection. Sections 366.04(9) and 366.97, F.S., also provide pole attachment regulations relating to poles owned by public utilities.

²⁴ Congressional Research Service, *Raising the Minimum Fixed Broadband Speed Benchmark: Background and Selected Issues*, July 12, 2021, available at <https://crsreports.congress.gov/product/pdf/IF/IF11875/2> (last visited Jan. 11, 2024).

²⁵ *Id.*

for downloads and 3 Mbps for uploads (25/3 Mbps service).²⁶ Under this benchmark, the FCC reported that 53 percent of people living in U.S. rural areas lacked access to broadband—as compared to just 8 percent of persons living in U.S. urban areas lacking such access. By 2021, the gap for 25/3 Mbps service with at least one provider had essentially vanished.²⁷ Rural areas still were behind their urban counterparts in choice however; 91 percent of rural customers had access to three or more providers, versus 99 percent of urban customers.²⁸

In 2021, the FCC considered increasing their standard for broadband to 100 Mbps of download and 10 Mbps of upload speed (100/10 Mbps service), but ultimately rejected the change given concerns about whether enough providers could meet such a standard.²⁹

Florida Office of Broadband

Section 288.9961, F.S., establishes the Florida Office of Broadband within the Division of Community Development within the Florida Department of Commerce (FDOC).³⁰ The Office of Broadband “works with local and state government agencies, community organizations and private businesses to increase the availability and effectiveness of broadband internet throughout the state, specifically in small and rural communities.”³¹

State and Federal Broadband Growth Programs

Connect America Fund

One of the earliest and most significant federal broadband programs is the Connect America Fund, which is part of the FCC’s Universal Service Fund (USF). Started in 2011, the purpose of the fund is to provide subsidies to telecommunications companies to expand telecommunications infrastructure in rural and remote areas of the United States.³² The Connect America Fund is a “high-cost” program, meaning that it is designed to ensure that consumers in rural, insular, and high cost areas have access to modern telecommunications networks and that services through those networks, like voice and broadband, are available at a cost comparable to that in more developed urban areas.³³ The Connect America Fund is the largest of the USF’s programs, and has an annual budget of \$4.5 billion.³⁴

²⁶ Federal Communications Commission, *Wireline: 2015 Broadband Progress Report*, Feb. 14, 2015, available at <https://www.fcc.gov/reports-research/reports/broadband-progress-reports/2015-broadband-progress-report> (last visited Jan. 11, 2024).

²⁷ USA Facts, *How Many Americans have Broadband Internet Access*, Oct. 5, 2023, available at <https://usafacts.org/articles/how-many-americans-have-broadband-internet-access/#footnote-3> (last visited Jan. 11, 2024).

²⁸ *Id.*

²⁹ *Id.*

³⁰ Section 288.9963, F.S., actually states that the Florida Office of Broadband is created within the Division of Community Development, however, HB 5 from 2023 (enacted as Chapter 2023-173, L.O.F.), changed the name of the Department of Economic Opportunity to the Department of Commerce.

³¹ Florida Department of Commerce, *Office of Broadband*, <https://www.floridajobs.org/community-planning-and-development/broadband/office-of-broadband> (last visited Jan. 10, 2024).

³² Federal Communications Commission, *Universal Service Monitoring Report*, Feb. 13, 2023, available at <https://www.fcc.gov/general/federal-state-joint-board-monitoring-reports> (last visited Jan. 10, 2024).

³³ Federal Communications Commission, *Universal Service for High Cost Areas-Connect America Fund*, available at <https://www.fcc.gov/general/universal-service-high-cost-areas-connect-america-fund#releases> (last visited Jan. 11, 2024).

³⁴ Universal Service Administrative Co., *Program Overview*, available at <https://www.usac.org/high-cost/program-overview/> (last visited Jan. 11, 2024).

Broadband Technology Opportunities Program

The Broadband Technology Opportunities Program (BTOP) is a federal grant program administered by the National Telecommunications and Information Administration (NTIA), part of the U.S. Department of Commerce. The BTOP is funded by the American Recovery and Reinvestment Act of 2009 (Pub. L. 111-5), and has an annual budget of \$4 billion. The purpose of the program is to “bridge the technological divide” and BTOP projects include deploying broadband Internet infrastructure, enhancing and expanding public computer centers, and encouraging the sustainable adoption of broadband service.³⁵

USDA Programs: ReConnect Program and the Rural Broadband Program

The United States Department of Agriculture (USDA) operates two programs aimed at developing broadband in rural areas—the ReConnect Program and the Rural Broadband Program. Though these programs both existed prior to 2021, the Infrastructure Investment and Jobs Act (Public Law 117-58), signed into law on November 15, 2021, provided new funding for both of these programs (and other broadband initiatives). The ReConnect Program received \$1.926 billion in funds for grants and loans and the Rural Broadband Program received \$74 million in funds for loans. This new funding level, starting in 2022, exceeded the fiscal year 2021 levels by \$1.291 billion (an increase of 203 percent) for the ReConnect Program and by \$72 million (an increase of 97 percent) for the Rural Broadband Program.³⁶

The purpose of the ReConnect Program is to offer loans, grants, and loan-grant combinations to facilitate broadband deployment in rural areas that currently do not have sufficient access to broadband. The entities eligible to apply for the Reconnect Program include:

- Corporations, limited liability companies, and limited liability partnerships;
- State and local governments;
- U.S. territories and possessions; and
- Indian tribes, as defined in Section 4 of the Indian Self-Determination and Education Assistance Act (25 U.S.C. §450b).³⁷

The purposes for which Reconnect grants may be used are:

- Construction or improvement of facilities required to provide fixed terrestrial broadband services;
- Funding of reasonable pre-application expenses; and
- Funding the acquisition of an existing telecommunications system that does not currently provide sufficient access to broadband.³⁸

³⁵ National Telecommunications and Information Administration, *Broadband Technology Opportunities Program*, available at <https://ntia.gov/category/broadband-technology-opportunities-program#:~:text=The%20Broadband%20Technology%20Opportunities%20Program,in%20communities%20across%20the%20country> (last visited Jan. 11, 2024).

³⁶ Congressional Research Service, *Infrastructure Investment and Jobs Act: Funding for USDA Rural Broadband Programs*, Nov. 19, 2021, available at <https://crsreports.congress.gov/product/pdf/IF/IF11918> (last visited Jan. 11, 2024).

³⁷ United States Department of Agriculture, *ReConnect Program*, available at <https://www.usda.gov/reconnect/program-overview> (last visited Jan. 11, 2024).

³⁸ *Id.*

The Rural Broadband Program offers funds to help construct, improve, or acquire facilities and equipment needed to provide broadband to rural areas. The entities eligible to apply for the program are:

- Corporations;
- Limited liability companies;
- Cooperative or mutual organizations;
- State and local governments; and
- Indian tribes and tribal organizations.³⁹

For the most recent years prior to 2021, Congress only appropriated funds to the Rural Broadband Program for loans. However, with the increase in funding under the Infrastructure Investment and Jobs Act, funding for grants and loan guarantees is also now available in the program.⁴⁰

While the USDA's Reconnect and Rural programs are similar in their purpose, a key distinction lies in the standards for eligible service areas. For the ReConnect Program, eligible service areas are areas where at least 90 percent of households lack sufficient access to broadband with at least 100 Mbps download and 20 Mbps upload speed (100/20 Mbps service). For the Rural Broadband Program, the standard for eligibility is if the area in question does not have at least 50 percent of households with at least 25 Mbps download and 3 Mbps upload speed (25/3 Mbps service).

Florida Broadband Opportunity Program

In 2021, Florida enacted the Florida Broadband Deployment Act of 2021.⁴¹ As part of that act, the Florida Broadband Opportunity Program (BOP) was established under s. 288.9962, F.S. BOP is a competitive reimbursement program within the FDOC.⁴² The purpose of the program is to award grants to applicants who seek to expand broadband Internet service to unserved areas of Florida. To operate the program, the Florida Legislature appropriated \$400 million in federally funded State and Local Fiscal Recovery Funds (SLFRF) to increase Floridians' access to reliable, affordable, and high-speed internet service.⁴³

Promotional Rate for Broadband Pole Attachments to Municipal Electric-Owned Poles

Also as part of the Florida Broadband Deployment Act of 2021, s. 288.9963, F.S., was created to increase the availability of broadband Internet access in areas where citizens do not have access to acceptable Internet download and upload speeds, or any access at all.⁴⁴ Section 288.9963(3), F.S., requires that broadband providers must, beginning July 1, 2021, receive a promotional rate of \$1 per wireline attachment per pole per year for any new attachment necessary to make

³⁹ United States Department of Agriculture, *Rural Broadband Loans, Loan/Grant Combinations, and Loan Guarantees*, <https://www.rd.usda.gov/programs-services/telecommunications-programs/rural-broadband-loans-loangrant-combinations-and-loan-guarantees> (last visited Jan. 11, 2024).

⁴⁰ Congressional Research Service, *Infrastructure Investment and Jobs Act: Funding for USDA Rural Broadband Programs*, *supra* note 36.

⁴¹ Chapter 2021-24, Laws of Fla.

⁴² Florida Department of Commerce, *Broadband Opportunity Program*, available at <https://www.floridajobs.org/community-planning-and-development/broadband/broadband-opportunity-program> (last visited Jan. 10, 2024).

⁴³ *Id.*

⁴⁴ See s. 288.9963(1), F.S., which provides the Legislative intent for the section.

broadband service available to an unserved⁴⁵ or underserved⁴⁶ end user within a municipal electric utility service territory until July 1, 2024.

Broadband providers wishing to make wireline attachments subject to this promotional rate must:

- Submit an application, including a route map, to the municipal electric utility specifying which wireline attachments on which utility poles are necessary to extend broadband service to unserved and underserved end users;
- Include with this application the information necessary to identify which unserved or underserved end users within the municipal electric utility's service territory will gain access to broadband service; and
- Provide a copy of both of the above to the Florida Office of Broadband.

A broadband provider making a wireline attachment application under the promotional rate pursuant to s. 288.9963, F.S., must make a reasonable effort to make broadband service available to the unserved or underserved customers identified in the application. A provider who fails to do so within 12 months may be required to pay the prevailing rate for those attachments that failed to make broadband service available to the intended customers to the municipal electric utility.

All wireline attachments made pursuant to s. 288.9963, F.S., must comply with safety and reliability standards.⁴⁷ If a municipal electric utility is required to replace a utility pole due to a pole attachment under the section, the utility may require, as a condition to said attachment, that “the broadband provider reimburse all reasonable and nondiscriminatory costs attributable solely to the new attachment”—minus any positive salvage value of the removed pole.⁴⁸

III. Effect of Proposed Changes:

Section 1 of the bill amends s. 288.9963, F.S., to extend the date—from July 1, 2024, to December 31, 2028—through which municipal electric utilities are to offer to broadband providers a promotional \$1 per pole, per year, wireline attachment rate for any new attachments necessary to make broadband service available to an unserved or underserved end user within a municipal electric utility service territory. The bill would also have the effect of extending the \$1 promotional rate for any currently existing wireline attachments made under the existing s. 288.9963, F.S., from July 1, 2024, to December 31, 2028.

Section 2 of the bill provides that it shall take effect upon becoming a law.

⁴⁵ Section 288.9963(1)(e), F.S., defines “unserved” as “no retail access to the Internet at speeds of at least 10 megabits per seconds for downloading and 1 megabits per second for uploading.”

⁴⁶ Section 288.9963(1)(d), F.S., defines “underserved” as “no retail access to the Internet at speeds of at least 25 megabits per seconds for downloading and 3 megabits per second for uploading.”

⁴⁷ Section 288.9963(4), F.S.

⁴⁸ Section 288.9963(5), F.S. With the replacement of such poles, however, “if the replacement is necessary to correct an existing violation, to bring the pole into compliance with any changes in applicable standards, or because the pole is at the end of its useful life, the replacement cost may not be charged to the broadband provider.”

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18 of the Florida Constitution governs laws that require counties and municipalities to spend funds or that limit their ability to raise revenue or receive state tax revenues.

Subsection (b) Art. VII, s. 18 of Florida Constitution, provides that except upon approval of each house of the Legislature by two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandates requirements do not apply to laws having an insignificant fiscal impact^{49, 50} which for Fiscal Year 2023-2024, is forecast at approximately \$2.3 million or less.⁵¹

The Revenue Estimating Conference has not reviewed SB 1218. Staff estimates an indeterminate impact to municipal utility revenues. Therefore, the mandate provision may apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

⁴⁹ FLA. CONST. art. VII, s. 18(d).

⁵⁰ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. *See* Florida Senate Committee on Community Affairs, Interim Report 2012-115: Insignificant Impact at p. 1, (September 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Jan. 11, 2024).

⁵¹ Based on the Demographic Estimating Conference's April 1, 2023, estimated population, adopted on November 28, 2023. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/index.cfm> (last visited Jan. 11, 2024).

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

The Revenue Estimating Conference has not reviewed SB 1218. Staff estimates an indeterminate impact to municipal utility revenues.

B. Private Sector Impact:

Broadband service providers may see an adjustment in the pole attachment fees paid to municipal electric utilities for installation of attachments to the utilities' poles. Broadband service providers will be guaranteed access for pole attachment purposes when providing service to underserved or unserved broadband Internet users.

C. Government Sector Impact:

Municipal utilities may see a reduction in the amount of pole attachment fees received from broadband service providers for installation of attachments to the utilities' poles. Municipal utilities will not be able to refuse pole attachments by broadband service providers providing service to underserved or unserved broadband Internet users.

Section 288.9963, F.S., does have reporting requirements to the Florida Office of Broadband within the Division of Community Development of the FDOC. To date, staff has not received an analysis of SB 1218 from FDOC.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends s. 288.9963 of the Florida Statutes

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

By Senator Burgess

23-01030A-24

20241218__

A bill to be entitled

An act relating to broadband; amending s. 288.9963, F.S.; deleting obsolete language; making technical changes; extending the date through which a promotional rate and related terms for certain wireline attachments of broadband facilities to municipal electric utility poles are effective; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (3) of section 288.9963, Florida Statutes, is amended to read:

288.9963 Attachment of broadband facilities to municipal electric utility poles.—

(3) ~~Beginning July 1, 2021,~~ A broadband provider shall receive a promotional rate of \$1 per wireline attachment per pole per year for any new attachment necessary to make broadband service available to an unserved or underserved end user within a municipal electric utility service territory for the time period specified in this subsection.

(a) A broadband provider ~~that~~ who wishes to make wireline attachments subject to the promotional rate shall submit an application, including a route map, to the municipal electric utility specifying which wireline attachments on which utility poles are necessary to extend broadband service to unserved and underserved end users and therefore qualify for the promotional rate set forth in this subsection, together with such information necessary to identify which unserved or underserved

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23-01030A-24

20241218__

end users within the municipal electric utility's service territory will gain access to broadband service as a result. The broadband provider shall also submit a copy of the application and plan ~~shall also be submitted~~ simultaneously to the office.

(b) A municipal electric utility shall report to the office which attachments on which utility poles were made available to broadband providers subject to the promotional rate, together with any information available to it regarding which of its municipal electric utility customers do and do not have access to broadband service and whether they are unserved or underserved.

(c) A broadband provider that ~~who~~ makes application for wireline attachments under the promotional rate shall make all reasonable efforts to make broadband service available to the unserved or underserved municipal electric utility customers identified in the application. If a broadband provider fails to make broadband service available to those customers within 12 months, it may be required to pay the prevailing rate for those attachments that failed to make broadband service available to the intended customers.

(d) Except as provided in this section, wireline attachments which are subject to the promotional rate must conform to all other terms and conditions of existing pole attachment agreements between the broadband provider and the municipal electric utility. If an ~~no~~ agreement does not exist ~~exists~~, the parties ~~shall~~ have 90 days to enter into a pole attachment agreement for all other terms and conditions of attachment.

(e) The promotional rate of \$1 per wireline attachment per

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59 pole per year applies to all pole attachments made pursuant to
60 this subsection until December 31, 2028 ~~July 1, 2024~~.
61 Section 2. This act shall take effect upon becoming a law.



The Florida Senate

Committee Agenda Request

To: Senator Joe Gruters, Chair
Committee on Regulated Industries

Subject: Committee Agenda Request

Date: January 10, 2024

I respectfully request that **Senate Bill #1218**, relating to Broadband, be placed on the:

- ☐ committee agenda at your earliest possible convenience.
- ☒ next committee agenda.

A handwritten signature in blue ink, appearing to read "Danny", is written over a horizontal line.

Senator Danny Burgess
Florida Senate, District 23

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Regulated Industries

BILL: SB 708

INTRODUCER: Senator Burton

SUBJECT: Underground Facilities

DATE: January 16, 2024

REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Schrader	Imhof	RI	Pre-meeting
2. _____	_____	GO	_____
3. _____	_____	RC	_____

I. Summary:

SB 708 revises Florida’s Underground Facility Damage Prevention and Safety Act (ch. 556, F.S.), and underground excavation procedures under Sunshine State One-Call of Florida, Inc. (also known as Sunshine 811). The bill:

- Revises the time period that excavators have to notify the Sunshine 811 system before beginning any excavation or demolition from two to three business days;
- Revises the time period that persons who furnish or transport materials or services by means of an underground facility have to respond to Sunshine 811 system notifications from two to three business days;
- Creates a new violation that is subject to enhanced civil penalties under s. 556.107(1)(a)2., F.S., for failure to notify of an excavation start date for a high-priority subsurface installation.

The bill also reenacts certain portions of ch. 566, F.S., to implement revisions made by the bill, reorders certain sections, and makes technical changes.

The bill has an effective date of October 1, 2024.

II. Present Situation:

Florida Underground Facility Damage Prevention and Safety Act

Chapter 556, F.S., is Florida’s Underground Facility Damage Prevention and Safety Act (act). The purpose of the act is to:

- Prevent injuries, property damage, and interruption of services that could result from damage to an underground facility¹ caused by excavation or demolition operations;

¹ Section 556.102(13), F.S., defines the term “underground facility” as “any public or private personal property which is buried, placed below ground, or submerged on any member operator’s right-of-way, easement, or permitted use which is being used or will be used in connection with the storage or conveyance of water; sewage; electronic, telephonic, or

- Create a not-for-profit corporation comprised of operators of underground facilities in this state to administer the act;
- Fund the cost of the administration of the corporation through contributions from member operators for services provided to member operators and from charges made to others for services requested and provided, such as record searches, education or training, and damage prevention activities;
- Reserve to the state the power to regulate any subject matter specifically addressed in the act;²
- Permit any local law enforcement officer, local government code inspector, or code enforcement officer to enforce the act without the need to incorporate the provisions of the act into any local code or ordinance; and
- Foster the awareness of federal laws and regulations that promote safety with respect to underground facilities, including, but not limited to, the Federal Pipeline Safety Act of 1968, as amended, the Pipeline Safety Improvement Act of 2002, OSHA Standard 1926.651, and the National Electric Safety Code, ANSI C-2, by requiring and facilitating the advance notice of activities by those who engage in excavation or demolition operations.³

Pipeline and Hazardous Materials Safety Administration

The Pipeline and Hazardous Materials Safety Administration (PHMSA) is part of the United States Department of Transportation. PHMSA's purpose is to protect the public and the environment by advancing safe transportation of energy and other essential potentially hazardous materials. PHMSA "establishes national policy, sets and enforces standards, educates, and conducts research to prevent incidents." The agency is also involved in preparation of the public and first responders to deal with hazardous materials incidents.⁴

PHMSA's Office of Pipeline Safety "is responsible for carrying out a national program to ensure the safe, reliable, and environmentally-sound operation of the nation's natural gas and hazardous liquid pipeline transportation system." As part of this responsibility, the Office of Pipeline Safety:

- Develops, proposes, and implements policy initiatives and regulations regarding operation of pipelines;
- Directs education and outreach efforts to promote adoption and the increased use of pipeline safety programs by state and local governments, pipeline operators, and the public; and

telegraphic communication; electric energy; oil; petroleum products; natural gas; optical signals; or other substances, and includes, but is not limited to, pipelines, pipes, sewers, conduits, cables, valves, and lines." For purposes of the act, "a liquefied petroleum gas line regulated under chapter 527 is not an underground facility unless such line is subject to the requirements of Title 49 C.F.R. adopted by the Department of Agriculture and Consumer Services, provided there is no encroachment on any member operator's right-of-way, easement, or permitted use." Petroleum storage systems regulated under ch. 376, F.S., are also not considered underground facilities for the purposes of the act "unless the storage system is located on a member operator's right-of-way or easement. Storm drainage systems are not considered underground facilities."

² Local governments may not adopt or enforce ordinances or rules that conflict with this chapter or that 1) require operators of underground facilities to obtain permits from local governments in order to identify underground facilities, 2) require premarking or marking, 3) specify the types of paint or other marking devices that are used to identify underground facilities, or 4) require removal of marks. Section 556.101(3)(d), F.S.

³ Section 556.101, F.S.

⁴ Pipeline and Hazardous Materials Safety Administration, *About PHMSA*, <https://www.phmsa.dot.gov/about-phmsa/phmsas-mission> (last visited Jan. 4, 2024).

- Administers a national pipeline safety program to support compliance with Federal pipeline safety regulations.⁵

Sunshine State One-Call of Florida

The not-for-profit corporation created under ch. 556, F.S., is called Sunshine State One-Call of Florida, Inc. (also known as Sunshine 811). Section 506.103, F.S., establishes Sunshine 811 with the purpose to administer the act. Section 506.103(1), F.S., requires that each operator of an underground facility in Florida must be a member of Sunshine 811 (i.e. member operator)⁶ and must use and participate in the free-access notification system established by Sunshine 811 (Sunshine 811 system).⁷

Sunshine 811 Procedures

Sunshine 811 is required to provide a single toll-free telephone number (811) within Florida which excavators can use to notify member operators of planned excavation or demolition activities.⁸ Excavators intending to conduct excavation or demolition must notify the Sunshine 811 system not less than two full business days before beginning operations that are not beneath the waters of the state, and not less than 10 full business days if the operation is beneath the waters of the state, with certain exceptions.⁹ The excavator must also provide specified identification, location, and operational information, which remains valid for 30 calendar days.¹⁰ Each notification is recorded to document compliance with the act.¹¹

Upon receipt of this notice, the Sunshine 811 system provides the notifying excavator with a list of the member operators who will be advised of the notification, along with a notification number to be provided to law enforcement upon request.¹² The Sunshine 811 system in turn notifies the potentially affected member operators of the planned excavation or demolition activities.¹³ Within two full business days after the time the notification is received by the Sunshine 811 system (or 10 days if the proposed excavation is in proximity to facilities beneath state waters), potentially affected member operators must determine the location of their underground facilities in relation to the proposed excavation or demolition. If this cannot be done in this time period, the member operator must contact the person giving notice and negotiate a new schedule and time that is agreeable and does not unreasonably delay the excavator. If a member operator determines that a proposed excavation or demolition is in proximity to or

⁵ Pipeline and Hazardous Materials Safety Administration, *Office of Pipeline Safety*, <https://www.phmsa.dot.gov/about-phmsa/offices/office-pipeline-safety> (last visited Jan. 4, 2024).

⁶ Section 556.102, F.S., defines “member operator” as “any person who furnishes or transports materials or services by means of an underground facility.”

⁷ See s. 556.102, F.S., which defines “system” for ch. 556, F.S.

⁸ Section 556.104, F.S.

⁹ Section 556.105(1)(a), F.S. Member operators with state-owned underground facilities located within the right-of-way of a state highway need not be notified of excavation or demolition activities and are under no obligation to mark or locate facilities. Section 556.105(5), F.S.

¹⁰ Section 556.105(1)(a)-(d), F.S.

¹¹ Section 556.105(2), F.S.

¹² Section 556.105(3) and (4), F.S.

¹³ Section 556.105(5), F.S.

conflicts with an underground facility, the member operator must identify the horizontal route of the facility in a specified manner.¹⁴

An excavator is required to delay excavations until the first of the following events occurs:

- Each member operator's underground facilities have been marked and located;
- The excavator has been notified that no member operator has underground facilities in the area described in the notice; or
- Expiration of the time allowed for markings.

If a member operator has not located and marked its underground facilities within the time allowed for marking, the excavator may proceed with the excavation, provided that the excavator does so with reasonable care and that detection equipment or other acceptable means to locate underground facilities are used. An excavator may not conduct demolition in an area until all member operators' underground facilities have been marked and located or removed.¹⁵

Violations of Sunshine 811 Requirements

Section 556.107, F.S., provides that certain violations of the act are noncriminal infractions enforceable by citations issued by the State Fire Marshal or his or her agents as provided in ss. 633.114 and 633.116, F.S.; the fire chief of a special district, municipality, or county; or any local or state law enforcement officer, government code inspector, or code enforcement officer. The issuer of a citation may also require an excavator to cease work on any excavation or not start a proposed excavation until such excavator comes into compliance with the act.¹⁶

Section 556.107(1)(a), F.S., provides two tiers of noncriminal infraction penalties. Excavators and member operators who violate any of the following provisions of the act may be required to pay a civil penalty of \$500 plus court costs for each infraction:¹⁷

- Section 556.105(1), F.S., relating to excavators providing required information through the Sunshine 811 system.
- Section 556.105(5)(c), F.S., relating to increased cautionary practices required to be taken during excavation in tolerance zones.¹⁸
- Section 556.105(6), F.S., relating to the avoidance of excavation during time allotted to member operators for the marking or location of underground facilities.
- Section 556.105(11), F.S., relating to the need to stop excavation or demolition because marks are no longer visible, or, in the case of underwater facilities, are inadequately documented.
- Section 556.105(12), F.S., relating to the need to cease excavation or demolition activities because of contact or damage to an underground facility.
- Section 556.105(5)(a) and (b), F.S., relating to the requirement to identify underground facilities, if a member operator does not mark an underground facility. The penalty does not apply, however, if a member operator marks an underground facility incorrectly.

¹⁴ *Id.*

¹⁵ Section 556.105(6), F.S.

¹⁶ Section 556.107(1)(b), F.S.

¹⁷ Section 556.107(1)(c)1., F.S.

¹⁸ Section 556.102(15), F.S., defines "tolerance zone" as being 24 inches from the outer edge of either side of the exterior surface of a marked underground facility.

- Section 556.109(2), F.S., relating to falsely notifying the Sunshine 811 system of an emergency situation or condition.
- Section 556.114(1), (2), (3), and (4), F.S., relating to a failure to follow low-impact marking practices, as defined in those subsections.¹⁹

Section 556.107(1)(a)2., F.S., provides enhanced penalties if an excavator or member operator violates the provisions of ss. 556.105(1), 556.105(5)(c), 556.105(6), 556.105(11), and 556.105(12), F.S., as identified above, involving an underground facility transporting hazardous materials that are regulated by the PHMSA. Such violators may be required to pay an enhanced civil penalty of \$2,500 plus court costs for each infraction.²⁰

Eighty percent of these civil penalties are distributed to the government entity whose employee issued the citation, with 20 percent of the penalty retained by the clerk of the court to cover administrative costs.²¹

Section 556.107, F.S., also provides for criminal penalties for certain violations, specifying that all of the following are misdemeanors of the second degree:²²

- Failure to properly respond to the noncriminal infractions specified in s. 556.107(1)(a), F.S., issued pursuant to s. 556.107(1)(b), F.S.;²³
- Knowingly and willfully removing or otherwise destroying the valid stakes or other valid physical markings used to mark the horizontal route of an underground facility;²⁴ and
- Knowingly and willfully removing or damaging a permanent marker placed to identify the approximate location of an underground facility.²⁵

High-Priority Subsurface Installations

Section 556.102, F.S., defines a “high-priority subsurface installation” as “an underground gas transmission or gas distribution pipeline, or an underground pipeline used to transport gasoline, jet fuel, or any other refined petroleum product or hazardous or highly volatile liquid, such as anhydrous ammonia or carbon dioxide, if the pipeline is deemed to be critical by the operator of the pipeline and is identified as a high-priority subsurface installation to an excavator who has provided a notice of intent to excavate under s. 556.105(1), F.S., or would have been identified as a high-priority subsurface installation except for the excavator’s failure to give proper notice of intent to excavate.”

Regarding high-priority subsurface installations, s. 556.116(1), F.S., requires that:

- When an excavator proposes to excavate or demolish within 15 feet of the horizontal route of an underground facility that has been identified as a high-priority subsurface installation by the member operator of such a facility, the operator must, in addition to the identification

¹⁹ Section 556.107(1)(a)1., F.S.

²⁰ Section 556.107(1)(c)2., F.S.

²¹ Section 556.107(1)(c), F.S.

²² Section 775.082(4)(b), F.S., provides that a misdemeanor of the second degree is punishable by a term of imprisonment not to exceed 60 days. Section 775.083(1)(e), F.S., provides that a misdemeanor of the second degree is punishable by a fine not to exceed \$500.

²³ Section 556.107(1)(c)3., F.S.

²⁴ Section 556.107(3), F.S.

²⁵ *Id.*

requirements in s. 556.105(5)(a) and (b), F.S., notify the excavator that the facility is a high-priority subsurface installation. This must be done within the time period required in s. 556.105(9)(a), F.S.;

- Upon the provision of such notice by the member operator, an excavator must notify the member operator of the planned excavation start date and time before beginning excavation; and
- If the member operator fails to timely provide such notice, the excavator may proceed to excavate without notifying the member operator of the excavation start date and time.

According to Sunshine 811, owners of high-priority subsurface installations have notified Sunshine 811 that “there is a significant problem with excavators failing to provide the date and start time of excavation.”²⁶ Currently, violations of this provision of s. 556.116(1), F.S., are not violations for which a civil penalty may be issued under s. 556.107, F.S.

Increase in Sunshine 811 Locate Requests

With the continuing substantial growth Florida has had over the past 10 years, the Sunshine 811 system has seen an increase from 1.4 million locate request tickets in the 2014-2015 fiscal year to 2.2 million locate request tickets in the 2022-2023 fiscal year (a 57 percent increase).²⁷ According to Sunshine 811, this growth “has made it difficult for the utilities to fulfill all of the locate requests within 2 days. Sunshine 811’s data shows that approximately 16 [percent] of locate requests are not fulfilled within 2 days, putting underground facilities, public safety and the environment at risk.”²⁸

III. Effect of Proposed Changes:

Section 1 of the bill revises s. 556.105(1)(a), F.S., to increase the number of full business days, from two to three, before beginning any excavation or demolition that is not beneath the waters of the state that an excavator must provide information to the Sunshine 811 system.

The bill section also revises s. 556.105(9)(a), F.S., to increase the number of full business days, from two to three days, that member operators have to respond to notifications from the Sunshine 811 system for excavations or demolitions that are not beneath the waters of the state.

Section 2 of the bill revises s. 556.107(1)(a)2., F.S., to add the failure to notify of the planned excavation start date and time before beginning excavation, if the member operator provides timely notice of the existence of a high-priority subsurface installation, to the list of violations subject to enhanced penalties under s. 556.107(1)(a)2., F.S.²⁹ The bill also reenacts s. 556.107(3), F.S., relating to misdemeanor violations, to incorporate amendments made by the bill.

²⁶ Email from Chris Lyon, Attorney, Lewis, Longman & Walker, P.A. representing Sunshine 811, to Senate Regulated Industries Staff regarding SB 708 (Dec. 18, 2023)(on file with the Senate Regulated Industries Committee).

²⁷ Compare Sunshine 811, 2014-15 Annual Report, 3, available at: <https://www.sunshine811.com/annual-reports> (1.4 million tickets), with Sunshine 811, 2022-23 Annual Report, 3, available at: <https://www.sunshine811.com/annual-reports> (2.2 million tickets) (last visited Jan. 10, 2024).

²⁸ Lyon, *supra* note 26.

²⁹ If such violation involves an underground facility transporting hazardous materials that are regulated by PHMSA.

Sections 3, 4, 5, and 6 reenact ss. 556.102(8), 556.108, 556.114(1)-(4), and 556.116(1) and (2)(a)-(d), F.S., relating to the definition of “high-priority subsurface installation,” exemptions from notification requirements, low-impact marking practices, and special procedures for high-priority marking practices, respectively.

Section 7 provides an effective date of October 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

Member operators and excavators that violate the requirements for high-priority subsurface installations under s. 556.116(1), F.S., may have a negative financial impact from the new penalty provisions provided in the bill.

C. Government Sector Impact:

The bill may have an indeterminate, positive impact on state and local government revenues for the new penalty provisions provided for violations of s. 556.116(1), F.S. As provided under s. 556.107(1)(c), F.S., civil penalties collected pursuant to s. 556.107, F.S., are distributed 80 percent to the government entity whose employee issued the citation, with 20 percent of the penalty retained by the clerk of the court to cover administrative costs. Citations may be issued by the State Fire Marshal or his or her

agents as provided in ss. 633.114 and 633.116, F.S.; the fire chief of a special district, municipality, or county; or any local or state law enforcement officer, government code inspector, or code enforcement officer.³⁰

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 556.105 and 556.107.

This bill reenacts the following sections of the Florida Statutes: 556.102, 556.107, 556.108, 556.114, and 556.116.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

³⁰ Section 556.107,(1)(b), F.S.

By Senator Burton

12-00847-24

2024708__

A bill to be entitled

An act relating to underground facilities; amending s. 556.105, F.S.; revising the timeframe within which an excavator is required to provide certain information through the free-access notification system established by Sunshine State One-Call of Florida, Inc., before beginning certain excavation or demolition activities; revising the timeframes during which member operators who receive such notifications are required to mark the horizontal route of an underground facility and provide a positive response to the system; making technical changes; reordering and amending s. 556.107, F.S., and reenacting paragraph (3)(a) of that section; providing a noncriminal infraction subject to enhanced civil penalties for a specified violation; making technical changes; reenacting ss. 556.102(8), 556.108, and 556.114(1)-(4), F.S., relating to the definition of the term "high-priority subsurface installation," exemptions to certain notification requirements, and low-impact marking practices, respectively, to incorporate the amendment made to s. 556.105, F.S., in references thereto; reenacting s. 556.116(1) and (2)(a)-(d), F.S., relating to high-priority subsurface installations, to incorporate the amendments made to ss. 556.105 and 556.107, F.S., in references thereto; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

12-00847-24

2024708__

Section 1. Paragraph (a) of subsection (1), paragraph (a) of subsection (5), and paragraph (a) of subsection (9) of section 556.105, Florida Statutes, are amended to read:

556.105 Procedures.—

(1)(a) Not less than 3 ~~2~~ full business days before beginning any excavation or demolition that is not beneath the waters of the state, and not less than 10 full business days before beginning any excavation or demolition that is beneath the waters of the state, an excavator shall provide the following information through the system:

1. The name of the individual who provided notification and the name, address, including the street address, city, state, zip code, and telephone number of her or his employer.

2. The name and telephone number of the representative for the excavator, and a valid electronic address to facilitate a positive response by the system should be provided, if available.

3. The county, the city or closest city, and the street address or the closest street, road, or intersection to the location where the excavation or demolition is to be performed, and the construction limits of the excavation or demolition.

4. The commencement date and anticipated duration of the excavation or demolition.

5. Whether machinery will be used for the excavation or demolition.

6. The person or entity for whom the work is to be done.

7. The type of work to be done.

8. The approximate depth of the excavation.

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12-00847-24

2024708__

(5) All member operators within the defined area of a proposed excavation or demolition shall be promptly notified through the system, except that member operators with state-owned underground facilities located within the right-of-way of a state highway need not be notified of excavation or demolition activities and are under no obligation to mark or locate the facilities.

(a) If a member operator determines that a proposed excavation or demolition is in proximity to or in conflict with an underground facility of the member operator, except a facility beneath the waters of the state, which is governed by paragraph (b), the member operator must ~~shall~~ identify the horizontal route by marking to within 24 inches from the outer edge of either side of the underground facility by the use of stakes, paint, flags, or other suitable means within 3 ~~2~~ full business days after the time the notification is received under subsection (1). If the member operator is unable to respond within such time, the member operator must ~~shall~~ communicate with the person making the request and negotiate a new schedule and time that is agreeable to, and should not unreasonably delay, the excavator.

(9) (a) After receiving notification from the system, a member operator shall provide a positive response to the system within 3 ~~2~~ full business days, or 10 such days for an underwater excavation or demolition, indicating the status of operations to protect the facility.

Section 2. Paragraph (a) of subsection (1) of section 556.107, Florida Statutes, is reordered and amended, and paragraph (a) of subsection (3) is reenacted, to read:

Page 3 of 11

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12-00847-24

2024708__

556.107 Violations.—

(1) NONCRIMINAL INFRACTIONS.—

(a) 1. Violations of the following provisions are noncriminal infractions:

a. Section 556.105(1), relating to providing required information.

c.b. ~~c.b.~~ Section 556.105(5)(c), relating to excavation practices in tolerance zones.

d.e. ~~d.e.~~ Section 556.105(6), relating to the avoidance of excavation.

e.d. ~~e.d.~~ Section 556.105(11), relating to the need to stop excavation or demolition because marks are no longer visible, or, in the case of underwater facilities, are inadequately documented.

f.e. ~~f.e.~~ Section 556.105(12), relating to the need to cease excavation or demolition activities because of contact or damage to an underground facility.

b.f. ~~b.f.~~ Section 556.105(5)(a) and (b), relating to identification of underground facilities, if a member operator does not mark an underground facility, but not if a member operator marks an underground facility incorrectly.

g. Section 556.109(2), relating to falsely notifying the system of an emergency situation or condition.

h. Section 556.114(1), (2), (3), and (4), relating to a failure to follow low-impact marking practices, as defined therein.

2. Violations of the following provisions involving an underground facility transporting hazardous materials ~~that are~~ regulated by the Pipeline and Hazardous Materials Safety

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

12-00847-24 2024708__

Administration of the United States Department of Transportation are noncriminal infractions, subject to enhanced civil penalties under paragraph (c):

a. Section 556.105(1), relating to providing required information.

b. Section 556.105(5)(c), relating to excavation practices in tolerance zones.

c. Section 556.105(6), relating to the avoidance of certain excavation.

d. Section 556.105(11), relating to the need to stop excavation or demolition because certain marks are removed, no longer visible, or inadequately documented.

e. Section 556.105(12), relating to the need to cease excavation or demolition activities because of contact or damage to an underground facility.

f. Section 556.116(1), relating to a failure to notify of the planned excavation start date and time before beginning excavation, if the member operator provides timely notice of the existence of a high-priority subsurface installation.

(3) MISDEMEANORS.—

(a) Any person who knowingly and willfully removes or otherwise destroys the valid stakes or other valid physical markings described in s. 556.105(5)(a) and (b) used to mark the horizontal route of an underground facility commits a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. For purposes of this subsection, stakes or other nonpermanent physical markings are considered valid for 30 calendar days after information is provided to the system under s. 556.105(1)(a).

12-00847-24 2024708__

Section 3. For the purpose of incorporating the amendment made by this act to section 556.105, Florida Statutes, in a reference thereto, subsection (8) of section 556.102, Florida Statutes, is reenacted to read:

556.102 Definitions.—As used in this act:

(8) "High-priority subsurface installation" means an underground gas transmission or gas distribution pipeline, or an underground pipeline used to transport gasoline, jet fuel, or any other refined petroleum product or hazardous or highly volatile liquid, such as anhydrous ammonia or carbon dioxide, if the pipeline is deemed to be critical by the operator of the pipeline and is identified as a high-priority subsurface installation to an excavator who has provided a notice of intent to excavate under s. 556.105(1), or would have been identified as a high-priority subsurface installation except for the excavator's failure to give proper notice of intent to excavate.

Section 4. For the purpose of incorporating the amendment made by this act to section 556.105, Florida Statutes, in a reference thereto, section 556.108, Florida Statutes, is reenacted to read:

556.108 Exemptions.—The notification requirements provided in s. 556.105(1) do not apply to:

(1) Any excavation or demolition performed by the owner of a single-family residential property, not including property that is subdivided or is to be subdivided into more than one single-family residential property; or for such owner by a member operator or an agent of a member operator when such excavation or demolition is made entirely on such land, and only up to a depth of 10 inches; provided due care is used and there

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is no encroachment on any member operator's right-of-way, easement, or permitted use.

(2) Any excavation or demolition associated with normal agricultural or railroad activities, provided such activities are not performed on any operator's marked right-of-way, easement, or permitted use.

(3) Any excavation or demolition that occurs as the result of normal industrial activities, provided such activities are confined to the immediate secured property of the facility and the activities are not performed on any operator's marked right-of-way, easement, or permitted use. For the purposes of this act, the industrial activities are limited to the following list of Standard Industrial Classifications: Industry Group Numbers 141, 206, 242, 243, and 491, and Major Group Numbers 13, 26, 28, and 29, as published by the United States Office of Management and Budget in 1987.

(4) Any excavation of 18 inches or less for:

(a) Surveying public or private property by surveyors or mappers as defined in chapter 472 and services performed by a pest control licensee under chapter 482, excluding marked rights-of-way, marked easements, or permitted uses where marked, if mechanized equipment is not used in the process of such surveying or pest control services and the surveying or pest control services are performed in accordance with the practice rules established under s. 472.027 or s. 482.051, respectively;

(b) Maintenance activities performed by a state agency and its employees when such activities are within the right-of-way of a public road; however, if a member operator has permanently marked facilities on such right-of-way, mechanized equipment may

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not be used without first providing notification; or

(c) Locating, repairing, connecting, adjusting, or routine maintenance of a private or public underground utility facility by an excavator, if the excavator is performing such work for the current owner or future owner of the underground facility and if mechanized equipment is not used.

(5) (a) Any excavation with hand tools by a member operator or an agent of a member operator for:

1. Locating, repairing, connecting, or protecting, or routine maintenance of, the member operator's underground facilities; or

2. The extension of a member operator's underground facilities onto the property of a person to be served by such facilities.

(b) The exemption provided in this subsection is limited to excavations to a depth of 30 inches if the right-of-way has permanently marked facilities of a company other than the member operator or its agents performing the excavation.

Section 5. For the purpose of incorporating the amendment made by this act to section 556.105, Florida Statutes, in references thereto, subsections (1) through (4) of section 556.114, Florida Statutes, are reenacted to read:

556.114 Low-impact marking practices.—

(1) An excavator providing notice under s. 556.105(1)(a) shall identify in its notice only the area that will be excavated during the period that the information in such notice is considered valid under s. 556.105(1)(c).

(2) When an excavator has not completed an excavation noticed under s. 556.105(1)(a) within the period that the

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information in the notice is considered valid under s. 556.105(1)(c), the excavator must provide a subsequent notice to the system under s. 556.105(1)(a) to continue with the excavation, and such subsequent notice shall identify only the remaining area to be excavated.

(3) When an excavation site cannot be described in information provided under s. 556.105(1)(a) with sufficient particularity to enable the member operator to ascertain the excavation site, and if the excavator and member operator have not mutually agreed otherwise, the excavator shall premark the proposed area of the excavation before a member operator is required to identify the horizontal route of its underground facilities in the proximity of any excavation. However, premarking is not required when the premarking could reasonably interfere with traffic or pedestrian control.

(4) A member operator shall identify the horizontal route of its underground facilities as set forth in s. 556.105(5)(a) and (b), and excavators shall premark an excavation site as set forth in subsection (3) using flags or stakes or temporary, nonpermanent paint or other industry-accepted low-impact marking practices.

Section 6. For the purpose of incorporating the amendments made by this act to sections 556.105 and 556.107, Florida Statutes, in references thereto, subsection (1) and paragraphs (a) through (d) of subsection (2) of section 556.116, Florida Statutes, are reenacted to read:

556.116 High-priority subsurface installations; special procedures.—

(1) When an excavator proposes to excavate or demolish

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within 15 feet of the horizontal route of an underground facility that has been identified as a high-priority subsurface installation by the operator of the facility, the operator shall, in addition to identifying the horizontal route of its facility as set forth in s. 556.105(5)(a) and (b), and within the time period set forth in s. 556.105(9)(a) for a positive response, notify the excavator that the facility is a high-priority subsurface installation. If the member operator provides such timely notice of the existence of a high-priority subsurface installation, an excavator shall notify the operator of the planned excavation start date and time before beginning excavation. If the member operator does not provide timely notice, the excavator may proceed, after waiting the prescribed time period set forth in s. 556.105(9)(a), to excavate without notifying the member operator of the excavation start date and time. The exemptions stated in s. 556.108 apply to the notification requirements in this subsection.

(2)(a) An alleged commission of an infraction listed in s. 556.107(1) which results in an incident must be reported to the system and the State Fire Marshal by a member operator or an excavator within 24 hours after learning of the alleged occurrence of an incident.

(b) Upon receipt of an allegation that an incident has occurred, the member operator or excavator shall transmit an incident report to the State Fire Marshal, who shall conduct an investigation to determine whether an incident has occurred, and, if so, whether a violation of s. 556.107(1)(a) was a proximate cause of the incident. The State Fire Marshal may authorize his or her agents, as provided in ss. 633.114,

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633.116, and 633.118, to conduct investigations of incidents.

(c) The State Fire Marshal or his or her agents as provided in ss. 633.114, 633.116, and 633.118 may issue a citation and impose a civil penalty against a violator in an amount not to exceed \$50,000 if the person violated a provision of s. 556.107(1)(a) and that violation was a proximate cause of the incident. However, if a state agency or political subdivision caused the incident, the state agency or political subdivision may not be fined in an amount in excess of \$10,000.

(d) The civil penalty imposed under this subsection is in addition to any amount payable as a result of a citation relating to the incident under s. 556.107(1)(a).

Section 7. This act shall take effect October 1, 2024.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Health Policy, *Chair*
Judiciary, *Vice Chair*
Appropriations Committee on Health
and Human Services
Banking and Insurance
Fiscal Policy
Rules

JOINT COMMITTEE:

Joint Administrative Procedures Committee

SENATOR COLLEEN BURTON

12th District

December 13th, 2023

The Honorable Joe Gruters
525 Knott Building
404 South Monroe Street
Tallahassee, FL 32399

Chair Gruters,

I respectfully request SB 708- Underground Facilities be placed on the Regulated Industries agenda at your earliest convenience.

Thank you for your consideration.

Regards,

A handwritten signature in blue ink that reads "Colleen Burton".

Colleen Burton
State Senator, District 12

CC: Booter Imhof, Staff Director
Susan Datres, Committee Administrative Assistant

REPLY TO:

- ☐ 100 South Kentucky Avenue, Suite 260, Lakeland, Florida 33801 (863) 413-1529
- ☐ 318 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5012

Senate's Website: www.flsenate.gov

KATHLEEN PASSIDOMO
President of the Senate

DENNIS BAXLEY
President Pro Tempore

SB 708 (Burton)/HB 825 (Koster) – Underground Facilities

- Sunshine State One Call, Inc. (Sunshine 811), is a not-for-profit corporation created by the Legislature in 1993 through the adoption of Chapter 556, F.S.
- Every U.S. State and territory has a One-Call organization.
- The main purpose of Sunshine 811 is to prevent damages to underground facilities, such as electrical lines, water and sewer lines, pipelines, and telecommunications lines. Preventing damages to underground facilities protects public safety and the environment.
- The main requirement of Chapter 556 is that excavators must notify Sunshine 811 at least 2 full business days (10 days if underwater) before excavating.
- Sunshine 811's system determines what utilities might have facilities at the excavation location and notifies them of the proposed excavation.
- The utilities have 2 full business days to visit the excavation site and mark the location of their facilities. Sunshine 811 does not locate underground facilities.
- The excavator must wait to dig until all facilities have been marked or until the excavator has been notified that there are no facilities in the area. If a utility has not marked its facilities within 2 days, the excavator is permitted to proceed with reasonable care. Violating these requirements can result in an excavator being issued a citation, which can include a monetary fine.
- With the unprecedented growth in Florida over the last decade, locate requests to Sunshine 811 have nearly doubled (98.2% increase). This has made it difficult for the utilities to fulfill all of the locate requests within 2 days. Sunshine 811's data shows that approximately 16% of locate requests are not fulfilled within 2 days, putting underground facilities, public safety and the environment at risk.
- This bill increases the time for utilities to locate their underground facilities to 3 full business days.
- The second part of the bill addresses procedures related to underground pipelines that transport hazardous materials like petroleum fuel or natural gas. These facilities, known as "high-priority subsurface installations" (HPSI), are critical to the functioning of our society, particularly natural gas pipelines that provide fuel to most electric power generating plants.
- Damage to HPSIs has the potential to cause significant economic loss, serious personal injury or death, and great environmental damage.

- For these reasons, Ch. 556 provides additional precautions, requirements and enhanced penalties for violations of provisions relating to HPSIs.
- Currently, Ch. 556 requires an excavator, once it's notified that the excavation is near an HPSI, to notify the HPSI owner of the date and start time of excavation. This gives the HPSI owner the opportunity to have a representative onsite to ensure no damage is done to the HPSI when excavation begins. However, failure to provide the date and start time is not currently listed among the 5 violations for which an excavator can be issued a citation.
- HPSI owners have notified Sunshine 811 there is a significant problem with excavators failing to provide the date and start time of excavation. Sunshine 811's data shows that excavators use its system to notify HPSI owners of the excavation date and start time only 2.6% of the time. (Note - excavator compliance is likely somewhat higher than this, because Sunshine 811's system cannot account for excavators that may communicate directly with the HPSI owner outside of the Sunshine 811 system by email or phone.)
- The bill makes violation of the current requirement in Ch. 556 to notify an HPSI owner of the date and start time of excavation an offense for which an excavator can be issued a \$2,500 citation. Sunshine 811 believes this will encourage greater compliance with the law, reduce damages to HPSIs, and protect public safety and the environment.

Datres, Susan

From: Schrader, Kurt
Sent: Wednesday, January 10, 2024 8:55 AM
To: Datres, Susan
Cc: Imhof, Booter
Subject: FW: SB 708 - Underground Facilities
Attachments: SB 708-HB 825 Talking Points.docx

Susan,

Could you add this email and attachment to the file for SB 708? I cite to it in my analysis.

Thank You,
Kurt

From: Chris Lyon <clyon@llw-law.com>
Sent: Monday, December 18, 2023 11:28 AM
To: Imhof, Booter <Imhof.Booter@flsenate.gov>; Schrader, Kurt <Schrader.Kurt@flsenate.gov>
Cc: Lori Killinger <lkillinger@llw-law.com>
Subject: SB 708 - Underground Facilities

Booter and Kurt-

As discussed in our meeting a couple of weeks ago on SB 492, Sunshine 811 has it's own bill this year. It has been filed as SB 708 by Sen. Burton and has been referred to your committee. For your information, attached are some talking points for the bill. It's pretty straightforward. Lori and I would be happy to come meet with you all or jump on a call if you have any questions or need additional information. Just let us know. Thanks and Merry Christmas!

M. Chris Lyon | Shareholder
106 East College Avenue, Suite 1500 | Tallahassee, Florida 32301
clyon@llw-law.com | 850.222.5702
[vCard](#) | [Website](#) | [Bio](#) | [join us online](#)



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The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Regulated Industries

BILL: SB 756

INTRODUCER: Senator Perry

SUBJECT: Timeshare Properties

DATE: January 12, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Oxamendi	Imhof	RI	Pre-meeting
2.			JU	
3.			RC	

I. Summary:

SB 756 authorizes the board of administration for a condominium or cooperative association to delete accommodations or facilities without the approval of the members of the association. However, the bill maintains the requirement in current law that, if the timeshare condominium or timeshare cooperative contains any residential units that are not subject to the timeshare plan, the board of administration for the condominium or cooperative must obtain the approval of a majority of the owners of such residential units before it can make any material alterations or substantial additions to the accommodations or facilities of such timeshare condominium or timeshare cooperative.

The bill also provides that the board of administration for a condominium or cooperative may make material alterations or substantial additions to the accommodations or facilities of a timeshare condominium or timeshare cooperative without the approval of the owners' association if the board of administration of any owners' association operates a timeshare plan including a timeshare condominium. Current law references the board's operation of a timeshare condominium, not the board's operation of a timeshare plan including a timeshare condominium.

The bill provides that the managing entity of a timeshare project has all of the rights and remedies of an operator of any public lodging establishment or public food service establishment as set forth in several provisions in ch. 509, F.S., which authorize the operator of a public lodging establishments or public food service establishments to remove a person from their establishments, including the right to have a law enforcement officer remove a person from the establishments, if the person engages in certain activities, including the possession and use of controlled substances and engaging in disorderly conduct.

The bill provides that the managing entity of a timeshare condominium or timeshare cooperative must provide the assessment certificate required under s. 721.15(7), F.S., in lieu of the estoppel certificate required by s. 718.116(8), F.S., or s. 719.108(6), F.S., relating to condominium and

cooperative associations, respectively. The assessment certificate states the amount of moneys owed or due within 90 days to the managing entity on a consumer resale of a timeshare interest.

The bill takes effect July 1, 2024.

II. Present Situation:

A timeshare interest is a form of ownership of real and personal property.¹ In a timeshare, multiple parties hold the right to use a condominium unit or a cooperative unit. Each owner of a timeshare interest is allotted a period of time (typically one week) during which the owner has the exclusive right to use the property.

The Florida Vacation Plan and Timesharing Act, ch. 721, F.S., establishes requirements for the creation, sale, exchange, promotion, and operation of timeshare plans, including requirements for full and fair disclosure to purchasers and prospective purchasers.² Chapter 721, F.S., applies to all timeshare plans consisting of more than seven timeshare periods over a period of at least three years when the accommodations and facilities are located or offered within this state.³ Part I of ch. 721, F.S., relates to vacation plans and timesharing, and part II of ch. 721, F.S., relates to multisite vacation and timeshare plans that are also known as vacation clubs.

The Division of Florida Condominiums, Timeshares, and Mobile Homes (division) of the Department of Business and Professional Regulation (DBPR) administers ch. 721, F.S.

Definitions

The term “timeshare plan” means any arrangement, plan, scheme, or similar device, other than an exchange program, whether by membership, agreement, tenancy in common, sale, lease, deed, rental agreement, license, or right-to-use agreement or by any other means, where a purchaser, for consideration, receives ownership rights in or a right to use accommodations and facilities, if any, for a period of time less than a full year during any given year, but not necessarily for consecutive years.⁴ The term includes both personal property timeshare and real property timeshare plans.⁵

A “timeshare unit” is an accommodation of a timeshare plan which is divided into timeshare periods or a condominium unit in which timeshare estates have been created.⁶

A “timeshare estate” is a right to occupy a timeshare unit, coupled with a freehold estate or an estate for years with a future interest in a timeshare property or a specified portion thereof.⁷ The

¹ See s. 721.05(36), F.S.

² Section 721.02(2) and (3), F.S.

³ Section 721.03, F.S.

⁴ Section 721.05(39), F.S.

⁵ Section 721.05(39)(a), F.S., defines a “personal property timeshare plan,” as a timeshare plan in which the accommodations are comprised of personal property that is not permanently affixed to real property. Section 721.05(39)(b), F.S., defines a “real property timeshare plan,” as a timeshare plan in which the accommodations of the timeshare plan are comprised of or permanently affixed to real property.

⁶ See ss. 721.05(41) and 718.103(26), F.S.

⁷ Section 721.05(34), F.S.

term also includes an interest in a condominium unit, a cooperative unit, or a trust. Whether the term includes both direct and indirect interests in trusts is not specified. An example of an indirect interest in a trust is the interest of a trust beneficiary's spouse or other dependent.

A "timeshare license" is the right to occupy a timeshare unit, which right is not a personal property timeshare interest or a timeshare estate.⁸ A "timeshare interest" is a timeshare estate, a personal property timeshare interest, or a timeshare license.⁹

Managing Entity

Section 721.13(1), F.S., requires the developer to provide a managing entity for each timeshare plan. The managing entity operates or maintains the timeshare plan.¹⁰ Section 721.13, F.S., provides the duties of a managing entity. The managing entity may be the developer, a separate manager or management firm, or an owners' association.¹¹

Material Alterations or Substantial Additions to Accommodations or Facilities

Section 721.13(8), F.S., provides that, notwithstanding anything to the contrary in s. 718.110, F.S.,¹² s. 718.113, F.S.,¹³ s. 718.114, F.S.,¹⁴ or s. 719.1055, F.S.,¹⁵ the board of administration of any owners' association that operates a timeshare condominium pursuant to s. 718.111, F.S., or a timeshare cooperative pursuant to s. 719.104, F.S., has the power to make material alterations or substantial additions to the accommodations or facilities of such timeshare condominium or timeshare cooperative without the approval of the owners' association. Current law does not reference the deletion of accommodations or facilities.

Section 721.13(8), F.S., also provides that, if the timeshare condominium or timeshare cooperative contains any residential units that are not subject to the timeshare plan, the board of administration for the condominium or cooperative must obtain the approval of a majority of the

⁸ Section 721.05(37), F.S.

⁹ Section 721.05(36), F.S.

¹⁰ See s. 721.05(22), F.S., defining the term "managing entity."

¹¹ Section 721.13(1)(a), F.S.

¹² Section 718.110, F.S., provides for the amending of a declaration of condominium and, in part, prohibits any amendment that materially alters or substantially adds to the condominium property, unless all recorded unit owners and all record owners of liens join in and approve the execution of the amendment.

¹³ Section 718.113, F.S., sets forth the responsibility of a condominium association to maintain the common elements of the condominium and, in relevant part, prohibits any material alteration or substantial additions to the common elements or to real property which is association property, except in a manner provided in the declaration as originally recorded or as amended under the procedures provided in the declaration. However, if the declaration as originally recorded or as amended does not specify the procedure for approval of material alterations or substantial additions, 75 percent of the total voting interests of the association must approve the alterations or additions before the material alterations or substantial additions are commenced.

¹⁴ Section 718.114, F.S., authorizes condominium associations, with specified conditions, to "enter into agreements to acquire leaseholds, memberships, and other possessory or use interests in lands or facilities such as country clubs, golf courses, marinas, and other recreational facilities, regardless of whether the lands or facilities are contiguous to the lands of the condominium, if such lands and facilities are intended to provide enjoyment, recreation, or other use or benefit to the unit owners."

¹⁵ Section 719.1055, F.S., provides for the amendment of cooperative documents and, in part, prohibits any amendment that materially alters or substantially adds to the cooperative property, unless all recorded unit owners and all record owners of liens join in and approve the execution of the amendment.

owners of such residential units before it can make any material alterations or substantial additions to the accommodations or facilities of such timeshare condominium or timeshare cooperative. However, unless otherwise provided in the timeshare instrument as originally recorded, an amendment may not change the configuration or size of any accommodation in any material fashion, or change the proportion or percentage by which a member of the owners' association shares the common expenses, unless the record owners of the affected units or timeshare interests and all record owners of liens on the affected units or timeshare interests join in the execution of the amendment.

Assessment Certificates

Condominiums and Cooperatives

An assessment is a unit or parcel owner's share of the funds required for the payment of the association's common expenses.¹⁶ A special assessment is any assessment levied against a unit or parcel owner other than the assessment adopted in the annual budget.¹⁷

Assessments that are unpaid may become a lien on the unit or parcel.¹⁸ An owner is jointly and severally liable with the previous owner for all unpaid assessments that come due up to the time of transfer of title.¹⁹ This liability is without prejudice to an owner's right to recover from the previous owner the amounts paid that were assessed during the time that the previous owner owned the property.²⁰

To protect against undisclosed financial obligations and to obtain title to the property free of any lien or encumbrance in favor of the association, purchasers may request that the seller provide an estoppel certificate, also known as an assessment certificate, from the condominium or cooperative association. An estoppel certificate certifies the amount of any total debt owed to the association for unpaid monetary obligations by a unit or parcel owner as of a specified date.²¹

Within 10 days after receiving a written request for an estoppel certificate, the association must provide an estoppel certificate signed by an officer or agent of the association stating all assessments and other moneys owed to the association by the owner with respect to the unit or parcel. In addition to specifying the amount of any debt owed to the association, an estoppel certificate must also include specific information about the association and the property to be purchased, including the amount of any regular periodic assessments or other fees.²²

Timeshares

A purchaser timeshare estate or timeshare license is personally liable for all assessments for common expenses which come due while the purchaser is the owner of such interest.²³ A

¹⁶ Sections 718.103(1) and 719.103(1), F.S., relating to condominium and cooperative associations, respectively.

¹⁷ Sections 718.103(24) and 719.103(23), F.S., relating to condominium and cooperative associations, respectively.

¹⁸ Sections 718.116(5) and 719.108(4), F.S., relating to condominium and cooperative associations, respectively.

¹⁹ Sections 718.116(1)(a) and 719.108(1), F.S., relating to condominium and cooperative associations, respectively.

²⁰ *Id.* The term "without prejudice" means "without loss of any rights; in a way that does not harm or cancel the legal rights or privileges of a party." BLACK'S LAW DICTIONARY 770 (10th ed. 2014).

²¹ Sections 718.116(8) and 719.108(6), F.S., relating to condominium and cooperative associations, respectively.

²² *Id.*

²³ Section 721.15(7), F.S.

successor in interest of timeshare estate or timeshare license is also jointly and severally liable with her or his predecessor in interest for all unpaid assessments against such predecessor up to the time of transfer of the timeshare interest to such successor without prejudice to any right a successor in interest may have to recover from her or his predecessor in interest any amounts assessed against such predecessor and paid by such successor.²⁴

The managing entity of a timeshare plan must provide an assessment certificate within 30 days after receiving a written request from a timeshare interest owner, an agent designated in writing by the timeshare interest owner, or a person providing resale transfer services for a consumer timeshare reseller. The assessment certificate must be signed by an officer or agent of the managing entity, to the person requesting the certificate, state the amount of any assessment, transfer fee, or other moneys currently owed to the managing entity, and of any assessment, transfer fee, or other moneys approved by the managing entity that will be due within the next 90 days, with respect to the designated consumer resale timeshare interest, as well as any information contained in the books and records of the timeshare plan regarding the legal description and use plan related to the designated consumer resale timeshare interest.²⁵

The managing entity may charge a fee not to exceed \$150 for the preparation and delivery of the certificate, and the amount of the fee must be included on the certificate.²⁶

Public Lodging Establishments and Public Food Service Establishments

The Division of Hotels and Restaurants (division) within the Department of Business and Professional Regulation (DBPR) is charged with enforcing the provisions of ch. 509, F.S., relating to the regulation of public lodging establishments and public food service establishments for the purpose of protecting the public health, safety, and welfare.

Section 509.242(1), F.S., classifies public lodging establishments as a hotel, motel, nontransient apartment, transient apartment, bed and breakfast inn, timeshare project, or vacation rental.²⁷

Section 509.242(1)(g), F.S., defines the term “timeshare project” to mean “a timeshare property, as defined in [ch. 721, F.S.,] that is located in this state and that is also a transient public lodging establishment.”

The term “public lodging establishments” includes transient and non-transient public lodging establishments.²⁸ The principal differences between transient and non-transient public lodging establishments are the number of times that the establishments are rented in a calendar year and the duration of the rentals.

A “transient public lodging establishment” is defined in s. 509.013(4)(a)1., F.S., as:

²⁴ *Id.*

²⁵ *Id.*

²⁶ *Id.*

²⁷ See s. 509.013(4)(b), F.S., which exempts the several types of establishments from the definition of “public lodging establishment.”

²⁸ Section 509.013(4)(a), F.S.

...any unit, group of units, dwelling, building, or group of buildings within a single complex of buildings *which is rented to guests more than three times in a calendar year for periods of less than 30 days or 1 calendar month*, whichever is less, or which is advertised or held out to the public as a place regularly rented to guests. (emphasis added)

A “non-transient public lodging establishment” is defined in s. 509.013(4)(a)2., F.S., as:

...any unit, group of units, dwelling, building, or group of buildings within a single complex of buildings *which is rented to guests for periods of at least 30 days or 1 calendar month*, whichever is less, or which is advertised or held out to the public as a place regularly rented to guests for periods of at least 30 days or 1 calendar month. (emphasis added)

The following provisions in ch. 509, F.S., authorize the operator of any public lodging establishment or public food service establishment to remove persons from their establishments, including the right to have a law enforcement officer remove a person from the establishments:

- Section 509.141, F.S., providing the right to remove or cause to be removed a person for specified causes, including any guest of the establishment who, while on the premises of the establishment, illegally possesses or deals in controlled substances as defined in ch. 893, F.S., or is intoxicated, profane, lewd, or brawling; who indulges in any language or conduct which disturbs the peace and comfort of other guests or which injures the reputation, dignity, or standing of the establishment; fails to check out by the time agreed upon in writing by the guest and public lodging establishment at check-in unless an extension of time is agreed to by the public lodging establishment and guest prior to checkout; fails to make payment for food, beverages, or services; or, in the opinion of the operator, is a person the continued entertainment of whom would be detrimental to the establishment.
- Section 509.142, F.S., providing the right to refuse accommodations or service to any person whose conduct on the premises of the establishment displays intoxication, profanity, lewdness, or brawling; who indulges in language or conduct such as to disturb the peace or comfort of other guests; who engages in illegal or disorderly conduct; who illegally possesses or deals in controlled substances as defined in ch. 893, F.S.; or whose conduct constitutes a nuisance.
- Section 509.143, F.S., permitting an operator to take a person into custody and detain that person in a reasonable manner and for a reasonable time if the operator has probable cause to believe that the person was engaging in disorderly conduct in violation of s. 877.03, F.S.,²⁹ on the premises of the licensed establishment and that such conduct was creating a threat to the life or safety of the person or others.
- Section 509.162, F.S., permitting any law enforcement officer or operator to take a person into custody on the premises and detain such person in a reasonable manner and for a reasonable period of time if they have probable cause to believe that theft of personal

²⁹ Section 877, F.S., provides that a person is guilty of a misdemeanor of the second degree if they commit “such acts as are of a nature to corrupt the public morals, or outrage the sense of public decency, or affect the peace and quiet of persons who may witness them, or engages in brawling or fighting, or engages in such conduct as to constitute a breach of the peace or disorderly conduct.”

property belonging to such establishment has been committed by a person and that the officer or operator can recover such property or the reasonable value thereof by taking the person into custody for the purpose of attempting to effect such recovery or for prosecution.

III. Effect of Proposed Changes:

Material Alterations, Additions, and Deletions to Accommodations or Facilities

The bill amends s. 721.13(8), F.S., to authorize the board of administration for a condominium or cooperative association to delete accommodations or facilities without the approval of the members of the association. However, the bill maintains the requirement in current law that, if the timeshare condominium or timeshare cooperative contains any residential units that are not subject to the timeshare plan, the board of administration for the condominium or cooperative must obtain the approval of a majority of the owners of such residential units before it can make any material alterations or substantial additions to the accommodations or facilities of such timeshare condominium or timeshare cooperative.

The bill also amends s. 721.13(8), F.S., to clarify that the board of administration for a condominium or cooperative may make material alterations or substantial additions to the accommodations or facilities of such timeshare condominium or timeshare cooperative without the approval of the owners' association if the board of administration of any owners' association operates a timeshare plan including a timeshare condominium. Current law references the board's operation of a timeshare condominium, not the board's operation of a timeshare plan including a timeshare condominium.

Public Lodging Establishments and Public Food Service Establishments

The bill creates s. 721.13(14), F.S., to provide that the managing entity of a timeshare project as defined in s. 509.242(1)(g), F.S., has all of the rights and remedies of an operator of any public lodging establishment or public food service establishment as set forth in ss. 509.141, 509.142, 509.143, and 509.162, F.S., and is entitled to have a law enforcement officer take any action, including arrest or removal from the timeshare property, against any purchaser, including a deeded owner, or guest or invitee of such purchaser or owner who engages in conduct described in those sections or conduct in violation of the timeshare instrument.³⁰

Assessment Certificates

The bill amends s. 721.15(7)(b), F.S., to provide that the managing entity of a timeshare condominium or timeshare cooperative must provide the assessment certificate required under this section in lieu of the estoppel certificate required by s. 718.116(8), F.S., or s. 719.108(6), F.S., relating to condominium and cooperative associations, respectively. The certificate states the amount of moneys owed or due within 90 days to the managing entity on a consumer resale of a timeshare interest.

³⁰ Section 721.05(35), F.S., defines the term "timeshare instrument" to mean one or more of the documents, by whatever name denominated, creating or governing the operation of a timeshare plan.

Effective Date

The bill takes effect July 1, 2024.

IV. Constitutional Issues:**A. Municipality/County Mandates Restrictions:**

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 721.13 and 721.15.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

By Senator Perry

9-00472-24

2024756__

1 A bill to be entitled
 2 An act relating to timeshare properties; amending s.
 3 721.13, F.S.; broadening the powers of certain boards
 4 of administration with respect to timeshare plans;
 5 providing that managers and managing entities of
 6 certain timeshare projects have the same rights and
 7 remedies as operators of certain establishments and
 8 may have law enforcement take certain actions against
 9 individuals who engage in certain conduct; amending s.
 10 721.15, F.S.; requiring a managing entity of a
 11 timeshare condominium or timeshare cooperative to
 12 provide a specified certificate to certain interested
 13 parties in lieu of an estoppel certificate; providing
 14 an effective date.
 15
 16 Be It Enacted by the Legislature of the State of Florida:
 17
 18 Section 1. Subsection (8) of section 721.13, Florida
 19 Statutes, is amended, and subsection (14) is added to that
 20 section, to read:
 21 721.13 Management.—
 22 (8) Notwithstanding anything to the contrary in s. 718.110,
 23 s. 718.113, s. 718.114, or s. 719.1055, the board of
 24 administration of any owners' association that operates a
 25 timeshare plan including a timeshare condominium pursuant to s.
 26 718.111, or a timeshare cooperative pursuant to s. 719.104,
 27 shall have the power to make material alterations or substantial
 28 additions, or any deletion, to the accommodations or facilities
 29 of such timeshare plan ~~condominium or timeshare cooperative~~

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30 without the approval of the members of the owners' association.
 31 However, if the timeshare condominium or timeshare cooperative
 32 contains any residential units that are not subject to the
 33 timeshare plan, such action by the board of administration must
 34 be approved by a majority of the owners of such residential
 35 units. Unless otherwise provided in the timeshare instrument as
 36 originally recorded, no such amendment may change the
 37 configuration or size of any accommodation in any material
 38 fashion, or change the proportion or percentage by which a
 39 member of the owners' association shares the common expenses,
 40 unless the record owners of the affected units or timeshare
 41 interests and all record owners of liens on the affected units
 42 or timeshare interests join in the execution of the amendment.
 43 (14) With regard to any timeshare project as defined in s.
 44 509.242(1)(g), the managing entity or manager has all of the
 45 rights and remedies of an operator of any public lodging
 46 establishment or public food service establishment as set forth
 47 in ss. 509.141, 509.142, 509.143, and 509.162 and is entitled to
 48 have a law enforcement officer take any action, including arrest
 49 or removal from the timeshare property, against any purchaser,
 50 including a deeded owner, or guest or invitee of such purchaser
 51 or owner who engages in conduct described in s. 509.141, s.
 52 509.142, s. 509.143, or s. 509.162 or conduct in violation of
 53 the timeshare instrument.
 54 Section 2. Paragraph (b) of subsection (7) of section
 55 721.15, Florida Statutes, is amended to read:
 56 721.15 Assessments for common expenses.—
 57 (7)
 58 (b) Within 30 days after receiving a written request from a

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59 timeshare interest owner, an agent designated in writing by the
60 timeshare interest owner, or a person providing resale transfer
61 services for a consumer timeshare reseller pursuant to s.
62 721.17(3), a managing entity must provide a certificate, signed
63 by an officer or agent of the managing entity, to the person
64 requesting the certificate, that states the amount of any
65 assessment, transfer fee, or other moneys currently owed to the
66 managing entity, and of any assessment, transfer fee, or other
67 moneys approved by the managing entity that will be due within
68 the next 90 days, with respect to the designated consumer resale
69 timeshare interest, as well as any information contained in the
70 books and records of the timeshare plan regarding the legal
71 description and use plan related to the designated consumer
72 resale timeshare interest. The managing entity of a timeshare
73 condominium or timeshare cooperative must provide this
74 certificate in lieu of the estoppel certificate required by s.
75 718.116(8) or s. 719.108(6).

76 1. A person who relies upon such certificate shall be
77 protected thereby.

78 2. A summary proceeding pursuant to s. 51.011 may be
79 brought to compel compliance with this paragraph, and in such an
80 action the prevailing party may recover reasonable attorney fees
81 and court costs.

82 3. The managing entity may charge a fee not to exceed \$150
83 for the preparation and delivery of the certificate. The amount
84 of the fee must be included on the certificate.

85 Section 3. This act shall take effect July 1, 2024.



The Florida Senate

Committee Agenda Request

To: Senator Joe Gruters, Chair
Committee on Regulated Industries

Subject: Committee Agenda Request

Date: December 27, 2023

I respectfully request that **Senate Bill #756**, relating to Timeshare Properties, be placed on the:

- ☒ Committee agenda at your earliest possible convenience.
- ☐ Next committee agenda.

A handwritten signature in black ink that reads "W. Keith Perry". The signature is written in a cursive style with a long, sweeping underline.

Senator Keith Perry
Florida Senate, District 9

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Regulated Industries

BILL: SB 1046

INTRODUCER: Senator Martin

SUBJECT: Gaming Activities

DATE: January 12, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Kraemer	Imhof	RI	Pre-meeting
2.			AEG	
3.			FP	

I. Summary:

SB 1046 revises laws relating to illegal gambling and gaming to:

- Supplement the authority of the Florida Gaming Control Commission (commission) regarding seized contraband such as slot machines;
- Provide that false personation of commission staff and agents is a crime;
- Increase the penalties applicable for the offense of illegally keeping a gambling house, and expand such violations to specified circumstances, including when weapons, firearms, persons under 21 and over 65 years of age are present, or when the gambling house is within 1,000 feet of specified locations;
- Prohibit the production and publication of advertisements for use or distribution in Florida of an illegal gambling or gaming operation by any person or property owner;
- Revise penalties for prohibited lotteries and transactions involving slot machines; and
- Revise the information to be considered by a court for determining bail or release of persons arrested for crimes involving controlled substances, a slot machine, or illegal gambling or gaming, including the amount of currency seized that is connected to a violation of ch. 550, F.S., (Pari-Mutuel Wagering), ch. 551, F.S., (Slot Machines), or ch. 849, F.S., (Gambling) (gambling laws). As to the issue of bail, the bill includes a statement of legislative purpose and intent that the courts be required to carefully consider the utility and necessity of substantial bail in relation to the amount of proceeds a defendant obtained from violation of the gambling laws.

According to the Florida Gaming Control Commission, the bill has no fiscal impact to state government.¹

The bill takes effect July 1, 2024.

¹ See Florida Gaming Control Commission, *2024 Agency Legislative Bill Analysis for SB 1046* at 6 (Jan. 10, 2024) (on file with the Senate Committee on Regulated Industries).

II. Present Situation:

Background

In general, gambling is illegal in Florida.² Chapter 849, F.S., prohibits keeping a gambling house,³ running a lottery,⁴ or the manufacture, sale, lease, play, or possession of slot machines.⁵ However, the following gaming activities are authorized by law and regulated by the state:

- Pari-mutuel⁶ wagering at licensed greyhound and horse tracks and jai alai frontons;⁷
- Slot machine gaming at certain licensed pari-mutuel locations in Miami-Dade County and Broward County;⁸
- Cardrooms⁹ at certain pari-mutuel facilities;¹⁰
- The state lottery authorized by section 15 of Article X of the State Constitution and established under ch. 24, F.S.;¹¹
- Skill-based amusement games and machines at specified locations as authorized by s. 546.10, F.S., the Family Amusement Games Act;¹² and
- The following activities, if conducted as authorized under ch. 849, relating to Gambling, under specific and limited conditions:
 - Penny-ante games;¹³
 - Bingo;¹⁴
 - Charitable drawings;¹⁵
 - Game promotions (sweepstakes);¹⁶ and
 - Bowling tournaments.¹⁷

A license to offer pari-mutuel wagering, slot machine gambling, or a cardroom at a pari-mutuel facility is a privilege granted by the state.¹⁸

² See s. 849.08, F.S.

³ See s. 849.01, F.S.

⁴ See s. 849.09, F.S.

⁵ Section 849.16, F.S.

⁶ “Pari-mutuel” is defined in Florida law as “a system of betting on races or games in which the winners divide the total amount bet, after deducting management expenses and taxes, in proportion to the sums they have wagered individually and with regard to the odds assigned to particular outcomes. See s. 550.002(22), F.S.

⁷ See ch. 550, F.S., relating to the regulation of pari-mutuel activities.

⁸ See FLA. CONST., art. X, s. 23, and ch. 551, F.S.

⁹ Section 849.086, F.S. See s. 849.086(2)(c), F.S., which defines “cardroom” to mean “a facility where authorized card games are played for money or anything of value and to which the public is invited to participate in such games and charged a fee for participation by the operator of such facility.”

¹⁰ See Florida Gaming Control Commission, *Annual Report Fiscal Year 2022-2023* (Annual Report), at p. 15, at <https://flgaming.gov/pmw/annual-reports/docs/2022-2023%20FGCC%20Annual%20Report.pdf> (last visited Jan. 10, 2024), which states that of 29 licensed permitholders, 26 operated at a pari-mutuel facility.

¹¹ Chapter 24, F.S., was enacted by ch. 87-65, Laws of Fla., to establish the state lottery; s. 24.102, F.S., states the legislative purpose and intent for the operations of the state lottery.

¹² See s. 546.10, F.S.

¹³ See s. 849.085, F.S.

¹⁴ See s. 849.0931, F.S.

¹⁵ See s. 849.0935, F.S.

¹⁶ See s. 849.094, F.S., authorizes game promotions in connection with the sale of consumer products or services.

¹⁷ See s. 849.141, F.S.

¹⁸ See s. 550.1625(1), F.S., “...legalized pari-mutuel betting at dog tracks is a privilege and is an operation that requires strict supervision and regulation in the best interests of the state.” See also, *Solimena v. State*, 402 So.2d 1240, 1247 (Fla. 3d DCA

The 1968 State Constitution states that “[l]otteries, other than the types of pari-mutuel pools authorized by law as of the effective date of this constitution . . .” are prohibited.¹⁹ A constitutional amendment approved by the voters in 1986 authorized state-operated lotteries. Net proceeds of the lottery are deposited to the Educational Enhancement Trust Fund (EETF) and appropriated by the Legislature. Lottery operations are self-supporting and function as an entrepreneurial business enterprise.²⁰

Enforcement of Gaming Laws and Florida Gaming Control Commission

In 2021, the Legislature updated Florida law for authorized gaming in the state, and for enforcement of the gambling laws and other laws relating to authorized gaming.²¹ The Office of Statewide Prosecution in the Department of Legal Affairs is authorized to investigate and prosecute, in addition to gambling offenses, any violation of ch. 24, F.S., (State Lotteries), part II of ch. 285, F.S., (Gaming Compact), ch. 546, F.S., (Amusement Facilities), ch. 550, F.S., (Pari-mutuel Wagering), ch. 551, F.S., (Slot Machines), or ch. 849, F.S., (Gambling), which are referred to the Office of Statewide Prosecution by the Florida Gaming Control Commission (commission).²²

In addition to the enhanced authority of the Office of Statewide Prosecution, the commission was created²³ within the Department of Legal Affairs. The commission has two divisions, including the Division of Gaming Enforcement (DGE), and the Division of Pari-mutuel Wagering (DPMW) which was transferred from the Department of Business and Professional Regulation effective July 1, 2022 (as discussed below).

The commission must do all of the following:²⁴

- Exercise all of the regulatory and executive powers of the state with respect to gambling, including pari-mutuel wagering, cardrooms, slot machine facilities, oversight of gaming compacts executed by the state pursuant to the Federal Indian Gaming Regulatory Act, and any other forms of gambling authorized by the State Constitution or law, excluding state lottery games as authorized by the State Constitution.
- Establish procedures consistent with ch. 120, F.S., the Administrative Procedure Act, to ensure adequate due process in the exercise of the commission’s regulatory and executive functions.

1981), *review denied*, 412 So.2d 470, which states “Florida courts have consistently emphasized the special nature of legalized racing, describing it as a privilege rather than as a vested right,” citing *State ex rel. Mason v. Rose*, 122 Fla. 413, 165 So. 347 (1936).

¹⁹ The pari-mutuel pools that were authorized by law on the effective date of the State Constitution, as revised in 1968, include horseracing, greyhound racing, and jai alai games. The revision was ratified by the electorate on November 5, 1968.

²⁰ The Department of the Lottery is authorized by s. 15, Art. X of the State Constitution. Chapter 24, F.S., was enacted by ch. 87-65, Laws of Fla., to establish the state lottery. Section 24.102, F.S., states the legislative purpose and intent for the operations of the state lottery.

²¹ See ch. 2021-268, Laws of Fla., (Implementation of 2021 Gaming Compact between the Seminole Tribe of Florida and the State of Florida); ch. 2021-269, Laws of Fla., (Gaming Enforcement), ch. 2021-270, Laws of Fla., (Public Records and Public Meetings), and 2021-271, Laws of Fla., (Gaming), as amended by ch. 2022-179, Laws of Fla., (Florida Gaming Control Commission). Conforming amendments are made to the section in ch. 2022-7, Laws of Fla., (Reviser’s Bill) and ch. 2023-8, Laws of Fla., (Reviser’s Bill).

²² Section 16.56(1)(a), F.S.

²³ Section 16.71, F.S.

²⁴ Section 16.712, F.S. The commission also administers the Pari-mutuel Wagering Trust Fund. *See* s. 16.71(6), F.S.

- Ensure that the laws of this state are not interpreted in any manner that expands the activities authorized in ch. 24, F.S. (State Lotteries), part II of ch. 285, F.S. (Gaming Compact), ch. 546, F.S. (Amusement Facilities), ch. 550, F.S. (Pari-mutuel Wagering), ch. 551, F.S., (Slot Machines), or ch. 849, F.S. (Gambling).
- Review the rules and regulations promulgated by the Seminole Tribal Gaming Commission for the operation of sports betting and propose to the Seminole Tribe Gaming Commission any additional consumer protection measures it deems appropriate. The proposed consumer protection measures may include, but are not limited to, the types of advertising and marketing conducted for sports betting, the types of procedures implemented to prohibit underage persons from engaging in sports betting, and the types of information, materials, and procedures needed to assist patrons with compulsive or addictive gambling problems.
- Evaluate, as the state compliance agency or as the commission, information that is reported by sports governing bodies or other parties to the commission relating to:
 - Any abnormal betting activity or patterns that may indicate a concern about the integrity of a sports event or events;
 - Any other conduct with the potential to corrupt a betting outcome of a sports event for purposes of financial gain, including, but not limited to, match fixing; suspicious or illegal wagering activities, including the use of funds derived from illegal activity, wagers to conceal or launder funds derived from illegal activity, use of agents to place wagers, or use of false identification; and
 - The use of data deemed unacceptable by the commission or the Seminole Tribal Gaming Commission.
- The commission must provide reasonable notice to state and local law enforcement, the Seminole Tribal Gaming Commission, and any appropriate sports governing body of non-proprietary information that may warrant further investigation of nonproprietary information by such entities to ensure integrity of wagering activities in the state.
- Review any matter within the scope of the jurisdiction of the Division of Pari-mutuel Wagering.
- Review the regulation of licensees, permitholders, or persons regulated by the Division of Pari-mutuel Wagering and the procedures used by that division to implement and enforce the law.
- Review the procedures of the Division of Pari-mutuel Wagering which are used to qualify applicants applying for a license, permit, or registration.
- Receive and review violations reported by a state or local law enforcement agency, the Department of Law Enforcement, the Department of Legal Affairs, the Department of Agriculture and Consumer Services, the Department of Business and Professional Regulation, the Department of the Lottery, the Seminole Tribe of Florida, or any person licensed under ch. 24, F.S. (State Lotteries), part II of ch. 285, F.S. (Gaming Compact), ch. 546, F.S. (Amusement Facilities), ch. 550, F.S. (Pari-mutuel Wagering), ch. 551, F.S., (Slot Machines), or ch. 849, F.S. (Gambling), and determine whether such violation is appropriate for referral to the Office of Statewide Prosecution.
- Refer criminal violations of ch. 24, F.S., (State Lotteries), part II of ch. 285, F.S., (Gaming Compact), ch. 546, F.S., (Amusement Facilities), ch. 550, F.S., (Pari-mutuel Wagering), ch. 551, F.S., (Slot Machines), or ch. 849, F.S., (Gambling) to the appropriate state attorney or to the Office of Statewide Prosecution, as applicable.

- Exercise all other powers and perform any other duties prescribed by the Legislature, and adopt rules to implement the above.

Commissioners

As set forth in s. 16.71, F.S., of the five commissioners appointed as members of the commission, at least one member must have at least 10 years of experience in law enforcement and criminal investigations, at least one member must be a certified public accountant licensed in this state with at least 10 years of experience in accounting and auditing, and at least one member must be an attorney admitted and authorized to practice law in this state for the preceding 10 years. All members serve four-year terms, but may not serve more than 12 years. As of the date of this analysis, there is one vacancy on the commission.

Division of Gaming Enforcement

Section 16.711, F.S., sets forth the duties of the Division of Gaming Enforcement (DGE) within the commission.²⁵ The DGE is a criminal justice agency, as defined in s. 943.045, F.S. The commissioners must appoint a director of the DGE who is qualified by training and experience in law enforcement or security to supervise, direct, coordinate, and administer all activities of the DGE.²⁶

The DGE director and all investigators employed by the DGE must meet the requirements for employment and appointment provided by s. 943.13, F.S., and must be certified as law enforcement officers, as defined in s. 943.10(1), F.S. The DGE director and such investigators must be designated law enforcement officers and must have the power to detect, apprehend, and arrest for any alleged violation of ch. 24, F.S., (State Lotteries), part II of ch. 285, F.S., (Gaming Compact), ch. 546, F.S., (Amusement Facilities), ch. 550, F.S., (Pari-mutuel Wagering), ch. 551, F.S., (Slot Machines), or ch. 849, F.S., (Gambling), or any rule adopted pursuant thereto, or any law of this state.²⁷

Such law enforcement officers may enter upon any premises at which gaming activities are taking place in the state for the performance of their lawful duties and may take with them any necessary equipment, and such entry does not constitute a trespass. In any instance in which there is reason to believe that a violation has occurred, such officers have the authority, without warrant, to search and inspect any premises where the violation is alleged to have occurred or is occurring.²⁸

Further, any such officer may, consistent with the United States and Florida Constitutions, seize or take possession of any papers, records, tickets, currency, or other items related to any alleged violation. Investigators employed by the commission also have access to, and the right to inspect, premises licensed by the commission, to collect taxes and remit them to the officer entitled to them, and to examine the books and records of all persons licensed by the commission.²⁹

²⁵ For a summary of DGE investigations and actions in Fiscal Year 2022-2023, see Annual Report, *supra* n. 11 at p.5.

²⁶ Section 16.711(2), F.S.

²⁷ Section 16.711(3), F.S.

²⁸ *Id.*

²⁹ *Id.*

The DGE and its investigators are specifically authorized to seize any contraband in accordance with the Florida Contraband Forfeiture Act. The term “contraband” has the same meaning as the term “contraband article” in s. 932.701(2)(a)2., F.S.³⁰ The DGE is specifically authorized to store and test any contraband that is seized in accordance with the Florida Contraband Forfeiture Act and may authorize any of its staff to implement this provision. The authority of any other person authorized by law to seize contraband is not limited by these provisions.³¹

Section 16.711(5), F.S., requires the Florida Department of Law Enforcement (FDLE) to provide assistance in obtaining criminal history information relevant to investigations required for honest, secure, and exemplary gaming operations, and such other assistance as may be requested by the commission’s executive director and agreed to by FDLE’s the executive director. Any other state agency, including the DBPR and the Department of Revenue, must, upon request, provide the commission with any information relevant to any investigation conducted as described above, and the commission must reimburse any agency for the actual cost of providing any such assistance.³²

Division of Pari-mutuel Wagering

The commission has regulatory oversight of permitted and licensed pari-mutuel wagering facilities, cardrooms located at pari-mutuel facilities, and slot machines at pari-mutuel facilities located in Miami-Dade and Broward counties. The Division of Pari-Mutuel Wagering (DPMW) is a program area of the commission which is charged with the regulation of Florida’s pari-mutuel, cardroom, and slot gaming industries, as authorized by ch. 550, F.S., (Pari-mutuel Wagering), ch. 551, F.S., (Slot Machines), and ch. 849, F.S., (Gambling), as well as collecting and safeguarding associated revenues due to the state. The DPMW supports the commission in meeting the commission’s obligations as the State Compliance Agency (SCA)³³ in carrying out the state’s oversight responsibilities under the provisions of the Gaming Compact between the Seminole Tribe of Florida and the State of Florida.³⁴

III. Effect of Proposed Changes:

Section 1 amends s. 16.712, F.S., relating to the commission, to exempt the commission from the requirements of ch. 255, F.S., relating to Public Property and Publicly Owned Buildings, such as building specifications, bidding, and similar legal requirements for public buildings and property and leased buildings and property. The bill provides that the commission may purchase, lease, exchange, or otherwise acquire any land, property interests, buildings, or other improvements, including personal property within such buildings or on such lands, which are necessary or

³⁰ Section 16.711(4), F.S.

³¹ *Id.*

³² Section 16.711(5), F.S.

³³ See s. 285.710, F.S. Until June 30, 2022, the DPMW was designated as the SCA, prior to that division’s transfer to the commission from the Department of Business and Professional Regulation, as set forth in ch. 2021-269, Laws of Fla.

³⁴ See s. 285.710(3)(b), F.S., which provides that the Gaming Compact between the Seminole Tribe of Florida and the State of Florida (2021 Gaming Compact), executed by the Governor and the Tribe on April 23, 2021, as amended on May 17, 2021, is ratified and approved. The 2021 Gaming Compact may be accessed at <https://www.flgov.com/wp-content/uploads/pdfs/2021%20Gaming%20Compact.pdf> (last visited Jan. 10, 2024). The May 17, 2021 amendment states that Part XVIII.A [relating to certain negotiations within 36 months] is deleted in its entirety and replaced with “Reserved”, and that the Seminole Tribe of Florida agrees that it will not commence Sports Betting, as defined in Park III.CC, prior to October 15, 2021 (on file with the Senate Regulated Industries Committee).

useful in securing or storing any seized slot machine or any other contraband. Any such property must be held in the name of the state.

Section 2 amends s. 843.08, F.S., relating to the obstruction of justice, to provide that a person who falsely assumes or pretends to be, and acts as any personnel or representative of the commission, commits a third degree felony.³⁵

Under current law, the false personation offense occurs when a person impersonates and acts as a firefighter, a sheriff, a Florida Highway Patrol officer, a Fish and Wildlife Conservation Commission officer, a Department of Environmental Protection officer, a Department of Financial Services officer, any personnel or representative of the Division of Investigative and Forensic Services, a Department of Corrections officer, a correctional probation officer, a deputy sheriff, a state attorney or an assistant state attorney, a statewide prosecutor or an assistant statewide prosecutor, a state attorney investigator, a coroner, a police officer, a lottery special agent or lottery investigator, a beverage enforcement agent, any personnel or representative of the Department of Law Enforcement, certain federal law enforcement officers, and others.³⁶

If the false personation occurs during the course of the commission of a felony, the violator commits a felony of the second degree (up to 15 years/\$10,000 fine).³⁷

Section 3 amends s. 849.01, F.S., relating to the keeping of gambling houses, to increase the penalty for that offense from a second degree misdemeanor (up to 60 days/\$500 fine)³⁸ to a third degree felony (up to five years/\$5,000 fine).³⁹ Current law provides, in part, that the keeping of a gambling house includes any person, servant, clerk, or agent who:

[H]as, keeps, exercises or maintains a gaming table or room, or gaming implements or apparatus, or house, booth, tent, shelter or other place for the purpose of gaming or gambling or in any place of which she or he may directly or indirectly have charge, control or management, either exclusively or with others, procures, suffers or permits any person to play for money or other valuable thing at any game whatever

Under the bill, the penalty for the keeping of a gambling house is further enhanced to a second degree felony (up to 15 years/\$10,000 fine),⁴⁰ when the illegal gambling or gaming house is located within 1,000 feet of any of the following:

³⁵ Section 775.082, F.S., provides a felony of the third degree is punishable by a term of imprisonment not to exceed five years. Section 775.083, F.S., provides a felony of the third degree is punishable by a fine not to exceed \$5,000. Under s. 775.084, F.S., an habitual felony offender is subject to enhanced penalties.

³⁶ See s. 843.08, F.S.

³⁷ Section 775.082, F.S., provides a felony of the second degree is punishable by a term of imprisonment not to exceed 15 years. Section 775.083, F.S., provides a felony of the second degree is punishable by a fine not to exceed \$10,000. Under s. 775.084, F.S., an habitual felony offender is subject to enhanced penalties.

³⁸ Section 775.082, F.S., provides a misdemeanor of the second degree is punishable by a term of imprisonment not to exceed 60 days. Section 775.083, F.S. provides a misdemeanor of the second degree is punishable by a fine not to exceed \$500. The enhanced penalties for this violation increase to imprisonment not to exceed five years and a fine not to exceed \$5,000.

³⁹ Section 775.082, F.S., provides a felony of the third degree is punishable by a term of imprisonment not to exceed five years. Section 775.083, F.S., provides a felony of the third degree is punishable by a fine not to exceed \$5,000.

⁴⁰ Section 775.082, F.S., provides a felony of the second degree is punishable by a term of imprisonment not to exceed 15 years. Section 775.083, F.S., provides a felony of the second degree is punishable by a fine not to exceed \$10,000. Under s. 775.084, F.S., an habitual felony offender is subject to enhanced penalties.

- A physical place of worship.
- A public or private elementary, middle, or secondary school.
- The real property comprising a public or private college, university, or other postsecondary educational institution.
- The real property of a child care facility as defined in s. 402.302, F.S.
- The real property comprising a state, county, or municipal park, a community center, or a publicly owned recreational facility. The term “community center” means a facility operated by a nonprofit community-based organization for the provision of recreational, social, or educational services to the public.
- The real property comprising a mental health facility, as that term is used in ch. 394, F.S.
- The real property of a health care facility licensed under ch. 395, F.S., which provides substance abuse treatment.
- The real property of a licensed service provider as defined in s. 397.311(44), F.S. A service provider includes a public agency, a private for-profit or not-for-profit agency, a person who is a private practitioner, or a hospital licensed under ch. 397, F.S., relating to Substance Abuse Services or exempt from licensure under this chapter.
- The real property of a facility providing services that include clinical treatment, intervention, or prevention as those terms are defined in s. 397.311(26), F.S.
- A recovery residence as defined in s. 397.311(38), F.S., to mean “a residential dwelling unit, the community housing component of a licensed day or night treatment facility with community housing, or other form of group housing, which is offered or advertised through any means, including oral, written, electronic, or printed means, by any person or entity as a residence that provides a peer-supported, alcohol-free, and drug-free living environment.”
- An assisted living facility as defined in s. 429.02, F.S.
- A pain-management clinic as defined in s. 458.3265(1)(a)1.c., F.S.
- The real property of a public housing facility at any time.⁴¹
- A convenience business as defined in s. 812.171, F.S.⁴²

A person who violates s. 849.01, F.S., and while at or on the premises of an illegal gambling or gaming house actually or constructively possesses a destructive device or a weapon other than a firearm,⁴³ commits a second degree felony (up to 15 years/\$10,000 fine).

A person who violates s. 849.01, F.S., and while at or on the premises of an illegal gambling or gaming house, actually or constructively possesses a firearm, commits a first degree felony (up

⁴¹ The bill provides such real property means “real property, as defined in s. 421.03(12), F.S., of a public corporation created as a housing authority,” pursuant to part I of ch. 421, F.S., relating to Public Housing.

⁴² Section 812.171, F.S., the term convenience business” is one that is “primarily engaged in the retail sale of groceries, or both groceries and gasoline, that is open for business at any time between the hours of 11 p.m. and 5 a.m., and that is licensed by the Division of Alcoholic Beverages and Tobacco within the Department of Business and Professional Regulation pursuant to chapter 210, chapter 561, chapter 562, chapter 563, chapter 564, chapter 565, or chapter 569, as applicable,” and excludes the following: (1) a business that is solely or primarily a restaurant; (2) a business that always has at least five employees on the premises after 11 p.m. and before 5 a.m.; (3) a business that has at least 10,000 square feet of retail floor space; and (4) a business in which the owner or members of his or her family work between the hours of 11 p.m. and 5 a.m.

⁴³ The term “destructive device or weapon” is defined in s. 790.001, F.S., and includes items such as bombs and other similar explosive devices but not firearm ammunition.

to 30 years/\$10,000 fine).⁴⁴ Under current law, the term firearm is defined to mean “any weapon (including a starter gun) which will, is designed to, or may readily be converted to expel a projectile by the action of an explosive; the frame or receiver of any such weapon; any firearm muffler or firearm silencer; any destructive device; or any machine gun.”⁴⁵

A person who violates s. 849.01, F.S., and, during the course of the violation, an individual under the age of 21 or 65 years of age or older is present at or on the premises of the illegal gambling or gaming house, commits a second degree felony (up to 15 years/\$10,000 fine).⁴⁶ A violator’s ignorance of an individual’s age, an individual’s misrepresentation of his or her age, or a bona fide belief of an individual’s consent may not be raised as a defense to a violation of this section.

A person who violates s. 849.01, F.S., and, during the course of the violation, an individual under the age of 21 or 65 years of age or older is present at or on the premises of the illegal gambling or gaming house, and is participating in any illegal gambling or gaming activity, commits a first degree felony (up to 30 years/\$10,000 fine).⁴⁷ A violator’s ignorance of an individual’s age, an individual’s misrepresentation of his or her age, or a bona fide belief of an individual’s consent may not be raised as a defense to a violation of this section.

A person who violates s. 849.01, F.S., and serves or allows to be served any alcoholic beverage⁴⁸ at or on the premises of the illegal gambling or gaming house, regardless of whether the location of the illegal gambling or gaming house is licensed by the state to serve or sell alcoholic beverages pursuant to ch. 561, F.S., commits a second degree felony (up to 15 years/\$10,000 fine).⁴⁹

Section 4 creates s. 849.011, F.S., relating to gambling or gaming advertising, making it unlawful for a person to: “write, typewrite, print, publish, or disseminate in any way any advertisement, circular, bill, poster, pamphlet, list, schedule, announcement, or notice of an illegal gambling or gaming operation or any other matter or thing in any way related to or in connection with illegal gambling or gaming.”

The bill provides it is unlawful to set up any type of plate for any advertisement in relation to or connection with, illegal gambling or gaming to be used or distributed in Florida or sent outside of the state. In addition, except as otherwise provided by law, it is unlawful for the owner or lessee of a house, shop, office, building, or any other establishment of any kind in Florida to

⁴⁴ Section 775.082, F.S., provides a felony of the first degree is punishable by a term of imprisonment not to exceed 30 years. Section 775.083, F.S., provides a felony of the first degree is punishable by a fine not to exceed \$10,000.

⁴⁵ Section 790.001, F.S., which provides a firearm does not include an antique firearm unless the antique firearm is used in the commission of a crime.

⁴⁶ Section 775.082, F.S., provides a felony of the second degree is punishable by a term of imprisonment not to exceed 15 years. Section 775.083, F.S., provides a felony of the second degree is punishable by a fine not to exceed \$10,000. Under s. 775.084, F.S., an habitual felony offender is subject to enhanced penalties.

⁴⁷ Section 775.082, F.S., provides a felony of the first degree is punishable by a term of imprisonment not to exceed 30 years. Section 775.083, F.S., provides a felony of the first degree is punishable by a fine not to exceed \$10,000.

⁴⁸ Section 561.01(4), F.S., defines the term “alcoholic beverages” to mean distilled spirits and all beverages containing one-half of one percent or more alcohol by volume.

⁴⁹ Section 775.082, F.S., provides a felony of the second degree is punishable by a term of imprisonment not to exceed 15 years. Section 775.083, F.S., provides a felony of the second degree is punishable by a fine not to exceed \$10,000. Under s. 775.084, F.S., an habitual felony offender is subject to enhanced penalties.

knowingly permit the printing, typewriting, writing, publishing, or any other dissemination of any advertisement, circular, bill, poster, pamphlet, list, schedule, announcement, or notice of any activity in relation to, or connection with, illegal gambling or gaming.

Further, the bill provides it is unlawful for the owner or lessee of a house, shop, office, building, or any other establishment kind in Florida to knowingly permit the setting up of any type of plate for gambling purposes to be used or distributed in Florida or to be sent outside of the state.

Under the bill, the printing or producing within Florida any advertisement for gambling or gaming conducted in any other state or nation where such gambling or gaming is permitted, or the sale of such materials by manufacturers in this state to any person or entity conducting or participating in such gambling or gaming in any other state or nation, is not prohibited. However, the bill provides that this provision in the bill does not authorize any advertisement within Florida relating to any gambling or gaming of any other state or nation, or the sale or resale of anything related to gambling or gaming within Florida.

A person who violates s. 849.011, F.S., as set forth in the bill, commits a second degree felony (up to 15 years/\$10,000 fine).⁵⁰

Section 5 revises s. 849.03, F.S., relating to the renting of property for gambling purposes, to provide that the presence of one or more slot machines or devices⁵¹ at such property creates a rebuttable presumption that an individual is knowingly renting such property (i.e., a house, room, booth, tent, shelter, or other place) for the purpose of gambling or gaming.

Section 6 revises s. 849.04, F.S., relating to permitting minors and persons under guardianship to gamble, to increase the penalty for the violation. Under current law, the proprietor or owner of any keno, pool table, billiard table, wheel of fortune, or other game of chance for the purpose of betting, who willfully and knowingly allows a minor or person who is mentally incompetent or under guardianship to play at such game or to bet on such game of chance, commits a third degree felony (up to five years/\$5,000).⁵² The bill provides the penalty is increased to a second degree felony (up to fifteen years/\$10,000).⁵³

Section 7 revises s. 849.07, F.S., relating to permitting gambling on billiard or pool table by a licensed billiard or pool table operator, to increase the penalty for permitting a person to play billiards or pool or any other game for money, or any other thing of value. Under the bill, the

⁵⁰ Section 775.082, F.S., provides a felony of the second degree is punishable by a term of imprisonment not to exceed 15 years. Section 775.083, F.S., provides a felony of the second degree is punishable by a fine not to exceed \$10,000. Under s. 775.084, F.S., an habitual felony offender is subject to enhanced penalties.

⁵¹ See s. 849.16, F.S., for the technical definition of the term “slot machine or device.”

⁵² Section 775.082, F.S., provides a felony of the third degree is punishable by a term of imprisonment not to exceed five years. Section 775.083, F.S., provides a felony of the third degree is punishable by a fine not to exceed \$5,000.

⁵³ Section 775.082, F.S., provides a felony of the second degree is punishable by a term of imprisonment not to exceed 15 years. Section 775.083, F.S., provides a felony of the second degree is punishable by a fine not to exceed \$10,000.

penalty for that offense is increased from a second degree misdemeanor (up to 60 days/\$500 fine)⁵⁴ to a third degree felony (up to five years/\$5,000 fine).⁵⁵

Section 8 revises s. 849.09, F.S., relating to prohibited lotteries, to clarify that participation in any nationally advertised contest, drawing, game, or puzzle of skill or chance for a prize or prizes is not prohibited, unless it can be construed as a lottery under this section. However, exemptions for national contests do not apply to any such contest based upon the outcome or results of any horserace, harness race, dograce, or jai alai game.

Under current law, violators convicted of engaging in various acts concerning lotteries are subject to new or differing penalties based on the act in question. For clarity, this analysis discusses multiple acts together that are penalized similarly:

- For those convicted of violating the following provisions, the penalty is increased in the bill to a second degree felony (up to fifteen years/\$10,000)⁵⁶ from the penalty of a third degree felony (up to five years/\$5,000):⁵⁷
 - Setting up, promoting, or conducting any lottery for money or for anything of value;
 - Disposing of any money or other property of any kind whatsoever by means of any lottery;
 - Conducting any lottery drawing for the distribution of a prize or prizes by lot or chance, or advertising any such lottery scheme or device in any newspaper or by circulars, posters, pamphlets, radio, telegraph, telephone, or otherwise; or
 - Aiding or assisting in the setting up, promoting, or conducting of any lottery or lottery drawing, whether by writing, printing, or in any other manner whatsoever, or be interested in or connected in any way with any lottery or lottery drawing.
- For those convicted of violating the following provisions, the penalty is a first degree misdemeanor (up to one year/\$1,000 fine):⁵⁸
 - Attempting to operate, conduct, or advertise any lottery scheme or device;
 - Having in her or his possession any lottery wheel, implement, or device whatsoever for conducting any lottery or scheme for the disposal by lot or chance of anything of value;
 - Selling, offering for sale, or transmitting, in person or by mail or in any other manner whatsoever, any lottery ticket, coupon, or share, or any share in or fractional part of any lottery ticket, coupon, or share, whether such ticket, coupon, or share represents an interest in a live lottery not yet played or whether it represents, or has represented, an interest in a lottery that has already been played; or

⁵⁴ Section 775.082, F.S., provides a misdemeanor of the second degree is punishable by a term of imprisonment not to exceed 60 days. Section 775.083, F.S. provides a misdemeanor of the second degree is punishable by a fine not to exceed \$500. The enhanced penalties for this violation increase to imprisonment not to exceed five years and a fine not to exceed \$5,000.

⁵⁵ Section 775.082, F.S., provides a felony of the third degree is punishable by a term of imprisonment not to exceed five years. Section 775.083, F.S., provides a felony of the third degree is punishable by a fine not to exceed \$5,000.

⁵⁶ Section 775.082, F.S., provides a felony of the second degree is punishable by a term of imprisonment not to exceed 15 years. Section 775.083, F.S., provides a felony of the second degree is punishable by a fine not to exceed \$10,000.

⁵⁷ Section 775.082, F.S., provides a felony of the third degree is punishable by a term of imprisonment not to exceed five years. Section 775.083, F.S., provides a felony of the third degree is punishable by a fine not to exceed \$5,000.

⁵⁸ Section 775.082, F.S., provides a misdemeanor of the first degree is punishable by a term of imprisonment not to exceed one year. Section 775.083, F.S., provides a misdemeanor of the first degree is punishable by a fine not to exceed \$1,000.

- Having in her or his possession any so-called “run down sheets,” tally sheets, or other papers, records, instruments, or paraphernalia designed for use, either directly or indirectly, in, or in connection with, the violation of Florida law prohibiting lotteries and gambling.
- For those convicted of violating the following provisions, the penalty is a second degree felony (up to fifteen years/\$10,000 fine):⁵⁹
 - Having in her or his possession any lottery ticket, or any evidence of any share or right in any lottery ticket, or in any lottery scheme or device, whether such ticket or evidence of share or right represents an interest in a live lottery not yet played or whether it represents, or has represented, an interest in a lottery that has already been played;
 - Aiding or assisting in the sale, disposal, or procurement of any lottery ticket, coupon, or share, or any right to any drawing in a lottery; or
 - Having in her or his possession any lottery advertisement, circular, poster, or pamphlet, or any list or schedule of any lottery prizes, gifts, or drawings.

Section 9 revises s. 849.10, F.S., relating to the printing of lottery tickets, to provide that the penalty for violation of this section is increased to a second degree felony (up to fifteen years/\$10,000 fine)⁶⁰ from a third degree felony (up to five years/\$5,000 fine).⁶¹

Section 10 revises s. 849.13, F.S., relating to increased penalties after a second conviction for the same offense. Under the bill, a person who, after conviction of an offense forbidden by law in connection with lotteries, commits the same offense, has committed a felony of the next higher degree. Under current law, the penalty for a second conviction is a first degree misdemeanor (up to one year/\$1,000 fine).⁶²

Section 11 revises s. 849.15, F.S., relating to the prohibited manufacture, sale, or possession of slot machines or devices. For those convicted of violating s. 849.15, F.S., the offense and respective penalties are:

- For a first conviction, a third degree felony;
- For a second conviction, a second degree felony;
- For a third or subsequent conviction, a first degree felony;
- For a conviction that involved the use of more than one but fewer than five slot machines, a second degree felony; and
- For a conviction that involved the use of five or more slot machines, a first degree felony.

Notwithstanding any provision of s. 849.15, F.S., as revised by the bill, any person convicted of violating that section, who is not a manager, supervisor, or owner of any location at which a slot machine is offered for play, commits a first degree misdemeanor (up to one year/\$1,000). Under

⁵⁹ Section 775.082, F.S., provides a felony of the second degree is punishable by a term of imprisonment not to exceed 15 years. Section 775.083, F.S., provides a felony of the second degree is punishable by a fine not to exceed \$10,000.

⁶⁰ Section 775.082, F.S., provides a felony of the second degree is punishable by a term of imprisonment not to exceed 15 years. Section 775.083, F.S., provides a felony of the second degree is punishable by a fine not to exceed \$10,000.

⁶¹ Section 775.082, F.S., provides a felony of the third degree is punishable by a term of imprisonment not to exceed five years. Section 775.083, F.S., provides a felony of the third degree is punishable by a fine not to exceed \$5,000.

⁶² Section 775.082, F.S., provides a misdemeanor of the first degree is punishable by a term of imprisonment not to exceed one year. Section 775.083, F.S., provides a misdemeanor of the first degree is punishable by a fine not to exceed \$1,000.

the bill, a person is a manager, a supervisor, or an owner if he or she is working at the location where a slot machine is offered for play, has supervisory duties at the location where a slot machine is offered for play, or has any ownership interest in the business where a slot machine is located.

Section 12 revises s. 849.23, F.S., to increase the severity of the penalties for violations ss. 849.14 to 849.22, F.S.,⁶³ the first six of which primarily relate to slot machines, with s. 849.21, F.S., relating to injunctions, and s. 849.22, F.S., relating to fees of the clerk of circuit court and sheriff.

Under the bill, the applicable penalty for a first violation, when no penalty is specified in the statutory section, is a third degree felony (up to five years/\$5,000),⁶⁴ rather than a second degree misdemeanor (up to 60 days/\$500) under current law.⁶⁵

For a second violation, the applicable penalty, when no penalty is specified in the statutory section, is a second degree felony (up to fifteen years/\$10,000),⁶⁶ rather than a second degree misdemeanor (up to 60 days/\$500) under current law.⁶⁷

For those previously convicted twice, the applicable penalty, when no penalty is specified in the statutory section, is a first degree felony (up to 30 years/\$10,000),⁶⁸ rather than a third degree felony (up to five years/\$5,000).⁶⁹

Section 13 revises s. 903.046, F.S., relating to the purpose of and criteria for bail determination, to revise considerations to be considered by a court for determining bail or release of persons arrested for crimes involving controlled substances, a slot machine, or illegal gambling or gaming, including the amount of currency seized that is connected to a violation of ch. 550, F.S. (Pari-Mutuel Wagering), ch. 551, F.S., (Slot Machines), or ch. 849, F.S., (Gambling) (gambling laws).

The bill includes a finding of the Legislature that any violation of the gambling laws:

[I]s of serious social concern, that the flight of defendants to avoid prosecution is of similar serious social concern, and that frequently such

⁶³ Six of the provisions relate to slot machines (s. 849.15, F.S., relating to prohibited manufacture, sale, possession, etc., of slot machines or devices; prohibited.; s. 849.16, F.S., relating to machines or devices which come within provisions of gambling; s. 849.17, F.S., relating to confiscation of machines by arresting officer; s. 849.18, F.S., relating to the disposition of machines upon conviction; s. 849.19, F.S., relating to property rights in confiscated machines; and s. 849.20, F.S., relating to machines and devices declared a nuisance, and place of operation subject to lien for fine).

⁶⁴ Section 775.082, F.S., provides a felony of the third degree is punishable by a term of imprisonment not to exceed five years. Section 775.083, F.S., provides a felony of the third degree is punishable by a fine not to exceed \$5,000.

⁶⁵ Section 775.082, F.S., provides a misdemeanor of the second degree is punishable by a term of imprisonment not to exceed 60 days. Section 775.083, F.S. provides a misdemeanor of the second degree is punishable by a fine not to exceed \$500.

⁶⁶ Section 775.082, F.S., provides a felony of the second degree is punishable by a term of imprisonment not to exceed 15 years. Section 775.083, F.S., provides a felony of the second degree is punishable by a fine not to exceed \$10,000.

⁶⁷ Section 775.082, F.S., provides a misdemeanor of the second degree is punishable by a term of imprisonment not to exceed 60 days. Section 775.083, F.S. provides a misdemeanor of the second degree is punishable by a fine not to exceed \$500.

⁶⁸ Section 775.082, F.S., provides a felony of the first degree is punishable by a term of imprisonment not to exceed 30 years. Section 775.083, F.S., provides a felony of the first degree is punishable by a fine not to exceed \$10,000.

⁶⁹ Section 775.082, F.S., provides a felony of the third degree is punishable by a term of imprisonment not to exceed five years. Section 775.083, F.S., provides a felony of the third degree is punishable by a fine not to exceed \$5,000.

defendants are able to post monetary bail using the proceeds of their unlawful enterprises to defeat the social utility of pretrial bail. Therefore, it is the intent of the Legislature that courts be required to carefully consider the utility and necessity of substantial bail in relation to the amount of proceeds a defendant obtained from any violation of [the gambling laws].

Section 14 revises s. 921.0022, F.S., relating to the offense severity ranking chart of the Criminal Punishment Code, to reflect the increased severity of the lottery offenses listed in s. 849.09(1)(a) - (d), F.S., (to a second degree felony (Level 2) from a third degree felony (Level 1).

Section 15 provides that the bill takes effect July 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

Persons who violate the gambling laws will be subject to increased penalties applicable to:

- The offense of illegally keeping a gambling house, which are expanded to include violations in specified circumstances, including when weapons, firearms, persons

under 21 and over 65 years of age are present, or when the gambling house is within 1,000 feet of specified locations;

- For producing or publishing advertisements for use or distribution in Florida of an illegal gambling or gaming operation by any person or property owner;
- For offenses related to prohibited lotteries and transactions involving slot machines;

Such violators may be impacted by the information that must be considered by a court for determining bail or release of persons arrested for crimes involving controlled substances, a slot machine, or illegal gambling or gaming, including the amount of currency seized that is connected to a violation of the gambling laws.

C. Government Sector Impact:

According to the Florida Gaming Control Commission, the bill has no fiscal impact to state government.⁷⁰

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 16.712, 843.08, 849.01, 849.03, 849.04, 849.07, 849.09, 849.10, 849.13, 849.15, 849.23, 903.046, and 921.0022.

This bill creates section 849.011 of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

⁷⁰ See Florida Gaming Control Commission, *2024 Agency Legislative Bill Analysis for SB 1046* at 6 (Jan. 10, 2024) (on file with the Senate Committee on Regulated Industries).

By Senator Martin

33-00487A-24

20241046__

1 A bill to be entitled
 2 An act relating to gaming activities; amending s.
 3 16.712, F.S.; exempting the Florida Gaming Control
 4 Commission from ch. 255, F.S.; authorizing the
 5 commission to acquire land, property interests,
 6 buildings, or other improvements for the purpose of
 7 securing and storing seized contraband; requiring such
 8 property to be held in the name of the state; amending
 9 s. 843.08, F.S.; prohibiting false personation of
 10 personnel or representatives of the Florida Gaming
 11 Control Commission; providing criminal penalties;
 12 amending s. 849.01, F.S.; revising criminal penalties
 13 for certain crimes relating to keeping a gambling
 14 house or possessing certain gambling apparatuses;
 15 revising the criminal penalty for operators of illegal
 16 gambling or gaming houses when operating within 1,000
 17 feet of certain places; defining the terms "community
 18 center" and "real property of a public housing
 19 facility"; revising criminal penalties for operators
 20 of illegal gambling or gaming houses under certain
 21 circumstances; prohibiting the raising of specified
 22 arguments as a defense in prosecutions for certain
 23 violations; revising the criminal penalty for
 24 operators of illegal gambling or gaming houses when an
 25 operator serves or allows to be served alcoholic
 26 beverages at or on the premises; creating s. 849.011,
 27 F.S.; prohibiting persons from disseminating any
 28 advertisement for illegal gambling or gaming;
 29 prohibiting owners or lessees of certain

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

33-00487A-24

20241046__

30 establishments from knowingly permitting the
 31 production or dissemination of any advertisement for
 32 illegal gambling or gaming; prohibiting any type of
 33 plate from being set up for the purpose of
 34 disseminating any advertisement for illegal gambling
 35 or gaming in or outside this state; providing
 36 exceptions; providing criminal penalties; amending s.
 37 849.03, F.S.; creating a rebuttable presumption that
 38 an individual knows that the place he or she is
 39 renting is being used for a gambling or gaming house
 40 when there is one or more slot machines; amending s.
 41 849.04, F.S.; revising the criminal penalties for
 42 permitting minors and persons under guardianship to
 43 gamble; amending s. 849.07, F.S.; revising the
 44 criminal penalty for permitting gambling on billiard
 45 or pool tables by a licenseholder; amending s. 849.09,
 46 F.S.; revising the criminal penalty for individuals
 47 who participate in illegal lotteries; providing an
 48 exception; making technical changes; amending s.
 49 849.10, F.S.; revising the criminal penalty for
 50 printing lottery tickets; amending s. 849.13, F.S.;
 51 revising the criminal penalty for individuals who are
 52 subsequently convicted for illegal lotteries; making a
 53 technical change; amending s. 849.15, F.S.; revising
 54 criminal penalties for the manufacture, sale, or
 55 possession of certain slot machine devices; revising
 56 the criminal penalties based on subsequent
 57 convictions, number of slot machine devices involved,
 58 and a participant's involvement; making technical

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changes; amending s. 849.23, F.S.; revising the criminal penalty for individuals who violate certain sections of law that do not currently provide a specified criminal penalty; revising the criminal penalties for those individuals who are subsequently convicted; making technical changes; amending s. 903.046, F.S.; revising the source of funds a court shall consider when determining bail or other release conditions when such funds may be linked to or derived from illegal gambling or gaming activity; providing legislative findings and intent; amending s. 921.0022, F.S.; conforming a cross-reference; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (8) is added to section 16.712, Florida Statutes, to read:

16.712 Florida Gaming Control Commission authorizations, duties, and responsibilities.—

(8) The commission is exempt from chapter 255 and may purchase, lease, exchange, or otherwise acquire any land, property interests, buildings, or other improvements, including personal property within such buildings or on such lands, which are necessary or useful in securing or storing any seized slot machine or any other contraband. Such property must be held in the name of the state.

Section 2. Section 843.08, Florida Statutes, is amended to read:

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843.08 False personation.—A person who falsely assumes or pretends to be a firefighter, a sheriff, an officer of the Florida Highway Patrol, an officer of the Fish and Wildlife Conservation Commission, any personnel or representative of the Florida Gaming Control Commission, an officer of the Department of Environmental Protection, an officer of the Department of Financial Services, any personnel or representative of the Division of Investigative and Forensic Services, an officer of the Department of Corrections, a correctional probation officer, a deputy sheriff, a state attorney or an assistant state attorney, a statewide prosecutor or an assistant statewide prosecutor, a state attorney investigator, a coroner, a police officer, a lottery special agent or lottery investigator, a beverage enforcement agent, a school guardian as described in s. 30.15(1)(k), a security officer licensed under chapter 493, any member of the Florida Commission on Offender Review or any administrative aide or supervisor employed by the commission, any personnel or representative of the Department of Law Enforcement, or a federal law enforcement officer as defined in s. 901.1505, and takes upon himself or herself to act as such, or to require any other person to aid or assist him or her in a matter pertaining to the duty of any such officer, commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084. However, a person who falsely personates any such officer during the course of the commission of a felony commits a felony of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084. If the commission of the felony results in the death or personal injury of another human being, the person commits a felony of

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the first degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084. In determining whether a defendant has violated this section, the court or jury may consider any relevant evidence, including, but not limited to, whether the defendant used lights in violation of s. 316.2397 or s. 843.081.

Section 3. Section 849.01, Florida Statutes, is amended to read:

849.01 Keeping gambling houses, etc.—

(1) Whoever by herself or himself, her or his servant, clerk or agent, or in any other manner has, keeps, exercises, or maintains a gaming table or room, or gaming implements or apparatus, or house, booth, tent, shelter, or other place for the purpose of gaming or gambling or in any place of which she or he may directly or indirectly have charge, control, or management, either exclusively or with others, procures, suffers, or permits any person to play for money or other valuable thing at any game whatever, ~~whether heretofore prohibited or not,~~ commits a felony misdemeanor of the third ~~second~~ degree, punishable as provided in s. 775.082, ~~or~~ s. 775.083, or s. 775.084.

(2) Notwithstanding subsection (1), a person who violates this section commits a felony of the second degree if the illegal gambling or gaming house described in subsection (1) is located within 1,000 feet of any of the following:

(a) A physical place of worship.

(b) A public or private elementary, middle, or secondary school.

(c) The real property comprising a public or private college, university, or other postsecondary educational

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institution.

(d) The real property of a child care facility as defined in s. 402.302.

(e) The real property comprising a state, county, or municipal park, a community center, or a publicly owned recreational facility. As used in this paragraph, the term "community center" means a facility operated by a nonprofit community-based organization for the provision of recreational, social, or educational services to the public.

(f) The real property comprising a mental health facility, as that term is used in chapter 394.

(g) The real property of a health care facility licensed under chapter 395 which provides substance abuse treatment.

(h) The real property of a licensed service provider as defined in s. 397.311.

(i) The real property of a facility providing services that include clinical treatment, intervention, or prevention as those terms are defined in s. 397.311(26).

(j) A recovery residence as defined in s. 397.311.

(k) An assisted living facility as defined in s. 429.02.

(l) A pain-management clinic as defined in s. 458.3265(1)(a)1.c.

(m) The real property of a public housing facility at any time. As used in this paragraph, the term "real property of a public housing facility" means real property, as defined in s. 421.03(12), of a public corporation created as a housing authority pursuant to part I of chapter 421.

(n) A convenience business as defined in s. 812.171.

(3) Notwithstanding subsection (1), a person who violates

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175 this section and, while at or on the premises of the illegal
 176 gambling or gaming house described in subsection (1), actually
 177 or constructively possesses a destructive device or a weapon, as
 178 those terms are defined in s. 790.001, which is not a firearm as
 179 defined in s. 790.001, commits a felony of the second degree,
 180 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

181 (4) Notwithstanding subsection (1), a person who violates
 182 this section and, while at or on the premises of the illegal
 183 gambling or gaming house, actually or constructively possesses a
 184 firearm as defined in s. 790.001 commits a felony of the first
 185 degree, punishable as provided in s. 775.082, s. 775.083, or s.
 186 775.084.

187 (5) (a) Notwithstanding subsection (1), a person who
 188 violates this section and, during the course of the violation,
 189 an individual under the age of 21 or 65 years of age or older is
 190 present at or on the premises of the illegal gambling or gaming
 191 house described in subsection (1), commits a felony of the
 192 second degree, punishable as provided in s. 775.082, s. 775.083,
 193 or s. 775.084.

194 (b) A person's ignorance of an individual's age, an
 195 individual's misrepresentation of his or her age, or a bona fide
 196 belief of an individual's consent may not be raised as a defense
 197 in a prosecution for a violation of this subsection.

198 (6) (a) Notwithstanding subsection (1), a person who
 199 violates this section and, during the course of the violation,
 200 an individual under the age of 21 or 65 years of age or older is
 201 present at or on the premises of the illegal gambling or gaming
 202 house described in subsection (1) and is participating in any
 203 illegal gambling or gaming activity, commits a felony of the

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204 first degree, punishable as provided in s. 775.082, s. 775.083,
 205 or s. 775.084.

206 (b) A person's ignorance of an individual's age, an
 207 individual's misrepresentation of his or her age, or a bona fide
 208 belief of an individual's consent may not be raised as a defense
 209 in a prosecution for a violation of this subsection.

210 (7) Notwithstanding subsection (1), a person who violates
 211 this section and serves or allows to be served any alcoholic
 212 beverage as defined in s. 561.01(4), at or on the premises of
 213 the illegal gambling or gaming house described in subsection
 214 (1), regardless of whether the location of the illegal gambling
 215 or gaming house is licensed with the Department of Business and
 216 Professional Regulation or the Division of Alcoholic Beverages
 217 and Tobacco to otherwise serve or sell alcoholic beverages
 218 pursuant to chapter 561, commits a felony of the second degree,
 219 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

220 Section 4. Section 849.011, Florida Statutes, is created to
 221 read:

222 849.011 Gambling or gaming advertising; prohibited.—

223 (1) Except as otherwise provided by law, it is unlawful for
 224 any person to write, typewrite, print, publish, or disseminate
 225 in any way any advertisement, circular, bill, poster, pamphlet,
 226 list, schedule, announcement, or notice of an illegal gambling
 227 or gaming operation or any other matter or thing in any way
 228 related to or in connection with illegal gambling or gaming. It
 229 is unlawful to set up any type of plate for any advertisement in
 230 relation to or connection with illegal gambling or gaming to be
 231 used or distributed in this state or to be sent outside of this
 232 state.

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(2) Except as otherwise provided by law, it is unlawful for the owner or lessee of a house, shop, office, building, or any other establishment of any kind in this state to knowingly permit the printing, typewriting, writing, publishing, or any other dissemination of any advertisement, circular, bill, poster, pamphlet, list, schedule, announcement, or notice of any activity in relation to or connection with illegal gambling or gaming. It is unlawful for the owner or lessee of a house, shop, office, building, or any other establishment of any kind in this state to knowingly permit the setting up of any type of plate for gambling purposes to be used or distributed in this state or to be sent outside of this state.

(3) This section does not prohibit the printing or producing within this state of any advertisement for gambling or gaming conducted in any other state or nation where such gambling or gaming is permitted, or the sale of such materials by manufacturers in this state to any person or entity conducting or participating in such gambling or gaming in any other state or nation. This section does not authorize any advertisement within this state relating to any gambling or gaming of any other state or nation, or the sale or resale of anything related to gambling or gaming within this state.

(4) Any person who violates this section commits a felony of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

Section 5. Section 849.03, Florida Statutes, is amended to read:

849.03 Renting house for gambling purposes.—

(1) Whoever, whether as owner or agent, knowingly rents to

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another a house, room, booth, tent, shelter, or place for the purpose of gaming shall be punished in the manner and to the extent mentioned in s. 849.01.

(2) The presence of one or more slot machines or devices as defined in s. 849.16 at the house, room, booth, tent, shelter, or place referenced in subsection (1) creates a rebuttable presumption that an individual is knowingly renting such a house, room, booth, tent, shelter, or place for the purpose of gambling or gaming.

Section 6. Section 849.04, Florida Statutes, is amended to read:

849.04 Permitting minors and persons under guardianship to gamble.—The proprietor, owner, or keeper of any E. O., keno or pool table, or billiard table, wheel of fortune, or other game of chance kept for the purpose of betting, who willfully and knowingly allows a minor or person who is mentally incompetent or under guardianship to play at such game or to bet on such game of chance; or whoever aids or abets or otherwise encourages such playing or betting of any money or other valuable thing upon the result of such game of chance by a minor or person who is mentally incompetent or under guardianship, commits a felony of the ~~second~~ third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084. For the purpose of this section, the term "person who is mentally incompetent" means a person who because of mental illness, intellectual disability, senility, excessive use of drugs or alcohol, or other mental incapacity is incapable of managing his or her property or caring for himself or herself or both.

Section 7. Section 849.07, Florida Statutes, is amended to

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291 read:

292 849.07 Permitting gambling on billiard or pool table by
 293 holder of license.—If any holder of a license to operate a
 294 billiard or pool table shall permit any person to play billiards
 295 or pool or any other game for money, or any other thing of
 296 value, upon such tables, she or he shall be deemed guilty of a
 297 felony misdemeanor of the third ~~second~~ degree, punishable as
 298 provided in s. 775.082, ~~or~~ s. 775.083, or s. 775.084.

299 Section 8. Section 849.09, Florida Statutes, is amended to
 300 read:

301 849.09 Lottery prohibited; exceptions.—

302 (1) It is unlawful for any person in this state to do any
 303 of the following:

304 (a) Set up, promote, or conduct any lottery for money or
 305 for anything of value.†

306 (b) Dispose of any money or other property of any kind
 307 whatsoever by means of any lottery.†

308 (c) Conduct any lottery drawing for the distribution of a
 309 prize or prizes by lot or chance, or advertise any such lottery
 310 scheme or device in any newspaper or by circulars, posters,
 311 pamphlets, radio, telegraph, telephone, or otherwise.†

312 (d) Aid or assist in the setting up, promoting, or
 313 conducting of any lottery or lottery drawing, whether by
 314 writing, printing, or in any other manner whatsoever, or be
 315 interested in or connected in any way with any lottery or
 316 lottery drawing.†

317 (e) Attempt to operate, conduct, or advertise any lottery
 318 scheme or device.†

319 (f) Have in her or his possession any lottery wheel,

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320 implement, or device whatsoever for conducting any lottery or
 321 scheme for the disposal by lot or chance of anything of value.†

322 (g) Sell, offer for sale, or transmit, in person or by mail
 323 or in any other manner whatsoever, any lottery ticket, coupon,
 324 or share, or any share in or fractional part of any lottery
 325 ticket, coupon, or share, whether such ticket, coupon, or share
 326 represents an interest in a live lottery not yet played or
 327 whether it represents, or has represented, an interest in a
 328 lottery that has already been played.†

329 (h) Have in her or his possession any lottery ticket, or
 330 any evidence of any share or right in any lottery ticket, or in
 331 any lottery scheme or device, whether such ticket or evidence of
 332 share or right represents an interest in a live lottery not yet
 333 played or whether it represents, or has represented, an interest
 334 in a lottery that has already been played.†

335 (i) Aid or assist in the sale, disposal, or procurement of
 336 any lottery ticket, coupon, or share, or any right to any
 337 drawing in a lottery.†

338 (j) Have in her or his possession any lottery
 339 advertisement, circular, poster, or pamphlet, or any list or
 340 schedule of any lottery prizes, gifts, or drawings.†~~or~~

341 (k) Have in her or his possession any so-called "run down
 342 sheets," tally sheets, or other papers, records, instruments, or
 343 paraphernalia designed for use, either directly or indirectly,
 344 in, or in connection with, the violation of the laws of this
 345 state prohibiting lotteries and gambling.

346 (2) This section does not prohibit participation in any
 347 nationally advertised contest, drawing, game, or puzzle of skill
 348 or chance for a prize or prizes unless it can be construed as a

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lottery under this section. Exemptions for national contests do not apply to any such contest based upon the outcome or results of any horserace, harness race, dograce, or jai alai game.

~~Provided, that nothing in this section shall prohibit participation in any nationally advertised contest, drawing, game or puzzle of skill or chance for a prize or prizes unless it can be construed as a lottery under this section; and, provided further, that this exemption for national contests shall not apply to any such contest based upon the outcome or results of any horserace, harness race, dograce, or jai alai game.~~

(3)(2) Any person who is convicted of violating paragraph (1) (a), paragraph (1) (b), paragraph (1) (c), or paragraph (1) (d) commits any of the provisions of paragraph (a), paragraph (b), paragraph (c), or paragraph (d) of subsection (1) is guilty of a felony of the second third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(4)(3) Any person who is convicted of violating paragraph (1) (e), paragraph (1) (f), paragraph (1) (g), or paragraph (1) (k) commits any of the provisions of paragraph (e), paragraph (f), paragraph (g), paragraph (i), or paragraph (k) of subsection (1) is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. Any person who, having been convicted of violating any provision thereof, thereafter violates any provision thereof is guilty of a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084. The provisions of this section do not apply to bingo as provided for in s. 849.0931.

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(5)(4) Any person who is convicted of violating paragraph (1) (h), paragraph (1) (i), or paragraph (1) (j) commits ~~any of the provisions of paragraph (h) or paragraph (j) of subsection (1)~~ is guilty of a ~~felony misdemeanor~~ of the third first degree, punishable as provided in s. 775.082, ~~or~~ s. 775.083, ~~or~~ s. 775.084. Any person who, having been convicted of violating any provision thereof, thereafter violates any provision thereof is guilty of a felony of the second third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

Section 9. Subsection (4) of section 849.10, Florida Statutes, is amended to read:

849.10 Printing lottery tickets, etc., prohibited.—

(4) Any violation of this section shall be a felony of the second third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

Section 10. Section 849.13, Florida Statutes, is amended to read:

849.13 Punishment on second conviction.—Whoever, after being convicted of an offense forbidden by law in connection with lotteries, commits the like offense, commits shall be ~~guilty of a felony misdemeanor~~ of the next higher first degree, punishable as provided in s. 775.082, ~~or~~ s. 775.083, ~~or~~ s. 775.084.

Section 11. Section 849.15, Florida Statutes, is amended to read:

849.15 Manufacture, sale, possession, etc., of slot machines or devices prohibited.—

(1) It is unlawful to do any of the following:

(a) To manufacture, own, store, keep, possess, sell, rent,

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407 lease, let on shares, lend or give away, transport, or expose
 408 for sale or lease, or to offer to sell, rent, lease, let on
 409 shares, lend or give away, or permit the operation of, or for
 410 any person to permit to be placed, maintained, or used or kept
 411 in any room, space, or building owned, leased or occupied by the
 412 person or under the person's management or control, any slot
 413 machine or device or any part thereof. ~~or~~

414 (b) To make or to permit to be made with any person any
 415 agreement with reference to any slot machine or device, pursuant
 416 to which the user thereof, as a result of any element of chance
 417 or other outcome unpredictable to him or her, may become
 418 entitled to receive any money, credit, allowance, or thing of
 419 value or additional chance or right to use such machine or
 420 device, or to receive any check, slug, token or memorandum
 421 entitling the holder to receive any money, credit, allowance or
 422 thing of value.

423 (2) Any person convicted of violating subsection (1)
 424 commits a felony of the third degree, punishable as provided in
 425 s. 775.082, s. 775.083, or s. 775.084.

426 (3) Any person convicted of a second violation of
 427 subsection (1) commits a felony of the second degree, punishable
 428 as provided in s. 775.082, s. 775.083, or s. 775.084.

429 (4) Any person convicted of a third or subsequent violation
 430 of subsection (1) commits a felony of the first degree,
 431 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

432 (5) Any person convicted of violating subsection (1), and
 433 such conviction involved the use of more than one but fewer than
 434 five slot machines, commits a felony of the second degree,
 435 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

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436 (6) Any person convicted of violating subsection (1), and
 437 such conviction involved the use of five or more slot machines,
 438 commits a felony of the first degree, punishable as provided in
 439 s. 775.082, s. 775.083, or s. 775.084.

440 (7) Notwithstanding any provision of this section, any
 441 person convicted of violating subsection (1), and who is not a
 442 manager, supervisor, or owner of any location at which a slot
 443 machine is offered for play, commits a misdemeanor of the first
 444 degree, punishable as provided in s. 775.082 or s. 775.083. For
 445 purposes of this subsection, a person is a manager, a
 446 supervisor, or an owner if he or she is working at the location
 447 where a slot machine is offered for play, has supervisory duties
 448 at the location where a slot machine is offered for play, or has
 449 any ownership interest in the business where a slot machine is
 450 located.

451 (8) Pursuant to section 2 of that chapter of the Congress
 452 of the United States entitled "An act to prohibit transportation
 453 of gaming devices in interstate and foreign commerce," approved
 454 January 2, 1951, being ch. 1194, 64 Stat. 1134, and also
 455 designated as 15 U.S.C. ss. 1171-1177, the State of Florida,
 456 acting by and through the duly elected and qualified members of
 457 its Legislature, does hereby in this section, and in accordance
 458 with and in compliance with the provisions of section 2 of such
 459 chapter of Congress, declare and proclaim that any county of the
 460 State of Florida within which slot machine gaming is authorized
 461 pursuant to chapter 551 is exempt from the provisions of section
 462 2 of that chapter of the Congress of the United States entitled
 463 "An act to prohibit transportation of gaming devices in
 464 interstate and foreign commerce," designated as 15 U.S.C. ss.

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1171-1177, approved January 2, 1951. All shipments of gaming devices, including slot machines, into any county of this state within which slot machine gaming is authorized pursuant to chapter 551 and the registering, recording, and labeling of which have been duly performed by the manufacturer or distributor thereof in accordance with sections 3 and 4 of that chapter of the Congress of the United States entitled "An act to prohibit transportation of gaming devices in interstate and foreign commerce," approved January 2, 1951, being ch. 1194, 64 Stat. 1134, and also designated as 15 U.S.C. ss. 1171-1177, shall be deemed legal shipments thereof into this state provided the destination of such shipments is an eligible facility as defined in s. 551.102 or the facility of a slot machine manufacturer or slot machine distributor as provided in s. 551.109(2)(a).

Section 12. Section 849.23, Florida Statutes, is amended to read:

849.23 Penalty for violations of ss. 849.15-849.22.—

(1) Whoever shall violate any of the provisions of ss. 849.15-849.22, for which no penalty is already specified, shall, upon conviction thereof, be guilty of a felony ~~misdemeanor~~ of the third ~~second~~ degree, punishable as provided in s. 775.082, ~~or s. 775.083, or s. 775.084.~~

(2) Any person convicted of violating any provision of ss. 849.15-849.22, for which no penalty is already specified, a second time shall, upon conviction thereof, be guilty of a felony ~~misdemeanor~~ of the second ~~first~~ degree, punishable as provided in s. 775.082, ~~or s. 775.083, or s. 775.084.~~

(3) Any person violating any provision of ss. 849.15-

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849.22, for which no penalty is already specified, after having been twice convicted already, ~~commits shall be deemed a "common offender," and shall be guilty of~~ a felony of the first ~~third~~ degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

Section 13. Present paragraphs (i) through (m) of subsection (2) of section 903.046, Florida Statutes, are redesignated as paragraphs (j) through (n), respectively, a new paragraph (i) is added to that subsection, and paragraph (f) of that subsection is amended, to read:

903.046 Purpose of and criteria for bail determination.—

(2) When determining whether to release a defendant on bail or other conditions, and what that bail or those conditions may be, the court shall consider:

(f) The source of funds used to post bail or procure an appearance bond, particularly whether the proffered funds, real property, property, or any proposed collateral or bond premium may be linked to or derived from the crime alleged to have been committed, from any crime involving any controlled substance, from any crime involving a slot machine or any type of illegal gambling or gaming, or from any other criminal or illicit activities. The burden of establishing the noninvolvement in or nonderivation from criminal or other illicit activity of such proffered funds, real property, property, or any proposed collateral or bond premium falls upon the defendant or other person proffering them to obtain the defendant's release.

(i) The amount of currency seized that is connected either directly or indirectly to any violation of chapter 550, chapter 551, or chapter 849. It is the finding of the Legislature that

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any violation of chapter 550, chapter 551, or chapter 849 is of serious social concern, that the flight of defendants to avoid prosecution is of similar serious social concern, and that frequently such defendants are able to post monetary bail using the proceeds of their unlawful enterprises to defeat the social utility of pretrial bail. Therefore, it is the intent of the Legislature that courts be required to carefully consider the utility and necessity of substantial bail in relation to the amount of proceeds a defendant obtained from any violation of chapter 550, chapter 551, or chapter 849.

Section 14. Paragraphs (a) and (b) of subsection (3) of section 921.0022, Florida Statutes, are amended to read:

921.0022 Criminal Punishment Code; offense severity ranking chart.—

(3) OFFENSE SEVERITY RANKING CHART

(a) LEVEL 1

Florida Statute	Felony Degree	Description
24.118(3) (a)	3rd	Counterfeit or altered state lottery ticket.
104.0616(2)	3rd	Unlawfully distributing, ordering, requesting, collecting, delivering, or possessing vote-by-mail ballots.

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212.054(2) (b) 3rd Discretionary sales surtax; limitations, administration, and collection.

212.15(2) (b) 3rd Failure to remit sales taxes, amount \$1,000 or more but less than \$20,000.

316.1935(1) 3rd Fleeing or attempting to elude law enforcement officer.

319.30(5) 3rd Sell, exchange, give away certificate of title or identification number plate.

319.35(1) (a) 3rd Tamper, adjust, change, etc., an odometer.

320.26(1) (a) 3rd Counterfeit, manufacture, or sell registration license plates or validation stickers.

322.212 3rd Possession of forged, stolen, counterfeit, or

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			unlawfully issued driver	
			license; possession of	
			simulated identification.	
549				
	322.212(4)	3rd	Supply or aid in supplying	
			unauthorized driver	
			license or identification	
			card.	
550				
	322.212(5)(a)	3rd	False application for	
			driver license or	
			identification card.	
551				
	414.39(3)(a)	3rd	Fraudulent	
			misappropriation of public	
			assistance funds by	
			employee/official, value	
			more than \$200.	
552				
	443.071(1)	3rd	False statement or	
			representation to obtain	
			or increase reemployment	
			assistance benefits.	
553				
	509.151(1)	3rd	Defraud an innkeeper, food	
			or lodging value \$1,000 or	
			more.	
554				
	517.302(1)	3rd	Violation of the Florida	

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			Securities and Investor	
			Protection Act.	
555				
	713.69	3rd	Tenant removes property	
			upon which lien has	
			accrued, value \$1,000 or	
			more.	
556				
	812.014(3)(c)	3rd	Petit theft (3rd	
			conviction); theft of any	
			property not specified in	
			subsection (2).	
557				
	815.04(4)(a)	3rd	Offense against	
			intellectual property	
			(i.e., computer programs,	
			data).	
558				
	817.52(2)	3rd	Hiring with intent to	
			defraud, motor vehicle	
			services.	
559				
	817.569(2)	3rd	Use of public record or	
			public records information	
			or providing false	
			information to facilitate	
			commission of a felony.	
560				
	826.01	3rd	Bigamy.	

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561	828.122(3)	3rd	Fighting or baiting animals.
562	831.04(1)	3rd	Any erasure, alteration, etc., of any replacement deed, map, plat, or other document listed in s. 92.28.
563	831.31(1)(a)	3rd	Sell, deliver, or possess counterfeit controlled substances, all but s. 893.03(5) drugs.
564	832.041(1)	3rd	Stopping payment with intent to defraud \$150 or more.
565	832.05(2)(b) & (4)(c)	3rd	Knowing, making, issuing worthless checks \$150 or more or obtaining property in return for worthless check \$150 or more.
566	838.15(2)	3rd	Commercial bribe receiving.
567	838.16	3rd	Commercial bribery.

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568	843.18	3rd	Fleeing by boat to elude a law enforcement officer.
569	847.011(1)(a)	3rd	Sell, distribute, etc., obscene, lewd, etc., material (2nd conviction).
570	849.09(1)(a)-(d)	3rd	Lottery; set up, promote, etc., or assist therein, conduct or advertise drawing for prizes, or dispose of property or money by means of lottery.
571	849.23	3rd	Gambling-related machines; "common offender" as to property rights.
572	849.25(2)	3rd	Engaging in bookmaking.
573	860.08	3rd	Interfere with a railroad signal.
574	860.13(1)(a)	3rd	Operate aircraft while under the influence.
575	893.13(2)(a)2.	3rd	Purchase of cannabis.
576			

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577	893.13(6)(a)	3rd	Possession of cannabis (more than 20 grams).	
	934.03(1)(a)	3rd	Intercepts, or procures any other person to intercept, any wire or oral communication.	
578	(b) LEVEL 2			
579	Florida	Felony		
580	Statute	Degree	Description	
581	379.2431	3rd	Possession of 11 or fewer marine turtle eggs in violation of the Marine Turtle Protection Act.	
	(1)(e)3.			
582	379.2431	3rd	Possession of more than 11 marine turtle eggs in violation of the Marine Turtle Protection Act.	
	(1)(e)4.			
583	403.413(6)(c)	3rd	Dumps waste litter exceeding 500 lbs. in weight or 100 cubic feet in volume or any quantity for commercial	

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			purposes, or hazardous waste.	
584	517.07(2)	3rd	Failure to furnish a prospectus meeting requirements.	
585	590.28(1)	3rd	Intentional burning of lands.	
586	784.03(3)	3rd	Battery during a riot or an aggravated riot.	
587	784.05(3)	3rd	Storing or leaving a loaded firearm within reach of minor who uses it to inflict injury or death.	
588	787.04(1)	3rd	In violation of court order, take, entice, etc., minor beyond state limits.	
589	806.13(1)(b)3.	3rd	Criminal mischief; damage \$1,000 or more to public communication or any other public service.	

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	806.13(3)	3rd	Criminal mischief; damage of \$200 or more to a memorial or historic property.
591	810.061(2)	3rd	Impairing or impeding telephone or power to a dwelling; facilitating or furthering burglary.
592	810.09(2)(e)	3rd	Trespassing on posted commercial horticulture property.
593	812.014(2)(c)1.	3rd	Grand theft, 3rd degree; \$750 or more but less than \$5,000.
594	812.014(2)(d)	3rd	Grand theft, 3rd degree; \$100 or more but less than \$750, taken from unenclosed curtilage of dwelling.
595	812.015(7)	3rd	Possession, use, or attempted use of an antishoplifting or inventory control device

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596			countermeasure.
	817.234(1)(a)2.	3rd	False statement in support of insurance claim.
597	817.481(3)(a)	3rd	Obtain credit or purchase with false, expired, counterfeit, etc., credit card, value over \$300.
598	817.52(3)	3rd	Failure to redeliver hired vehicle.
599	817.54	3rd	With intent to defraud, obtain mortgage note, etc., by false representation.
600	817.60(5)	3rd	Dealing in credit cards of another.
601	817.60(6)(a)	3rd	Forgery; purchase goods, services with false card.
602	817.61	3rd	Fraudulent use of credit cards over \$100 or more

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within 6 months.

603

826.04

3rd

Knowingly marries or has sexual intercourse with person to whom related.

604

831.01

3rd

Forgery.

605

831.02

3rd

Uttering forged instrument; utters or publishes alteration with intent to defraud.

606

831.07

3rd

Forging bank bills, checks, drafts, or promissory notes.

607

831.08

3rd

Possessing 10 or more forged notes, bills, checks, or drafts.

608

831.09

3rd

Uttering forged notes, bills, checks, drafts, or promissory notes.

609

831.11

3rd

Bringing into the state forged bank bills, checks, drafts, or notes.

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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610

832.05(3)(a)

3rd

Cashing or depositing item with intent to defraud.

611

843.01(2)

3rd

Resist police canine or police horse with violence; under certain circumstances.

612

843.08

3rd

False personation.

613

843.19(3)

3rd

Touch or strike police, fire, SAR canine or police horse.

614

849.09(1)(a)-(d)2ndLottery; set up, promote, etc., or assist therein, conduct or advertise drawing for prizes, or dispose of property or money by means of lottery.

615

893.13(2)(a)2.

3rd

Purchase of any s. 893.03(1)(c), (2)(c)1., (2)(c)2., (2)(c)3., (2)(c)6., (2)(c)7., (2)(c)8., (2)(c)9.,

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(2)(c)10., (3), or (4)
drugs other than
cannabis.

616

893.147(2)

3rd

Manufacture or delivery
of drug paraphernalia.

617

618

Section 15. This act shall take effect July 1, 2024.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Criminal Justice, *Chair*
Appropriations
Appropriations Committee on Criminal and Civil Justice
Appropriations Committee on Health and Human Services
Community Affairs
Environment and Natural Resources
Ethics and Elections

SELECT COMMITTEE:

Select Committee on Resiliency

SENATOR JONATHAN MARTIN

33rd District

January 11, 2024

The Honorable Joe Gruters
Committee on Regulated Industries, Chair
525 Knott Building
404 South Monroe Street
Tallahassee, FL 32399

RE: SB 1046: Gaming Activities

Dear Chair Gruters:

Please allow this letter to serve as my respectful request to place SB 1046, relating to Gaming Activities, on the next committee agenda.

Your kind consideration of this request is greatly appreciated. Please feel free to contact my office for any additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "Jon Martin".

Jonathan Martin
Senate District 33

REPLY TO:

- ☐ 2000 Main Street, Suite 401, Fort Myers, Florida 33901 (239) 338-2570
- ☐ 311 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5033

Senate's Website: www.flsenate.gov

KATHLEEN PASSIDOMO
President of the Senate

DENNIS BAXLEY
President Pro Tempore

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Regulated Industries

BILL: SB 804

INTRODUCER: Senator Hutson

SUBJECT: Gaming Permits

DATE: January 12, 2024

REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Kraemer	Imhof	RI	Pre-meeting
2. _____	_____	AEG	_____
3. _____	_____	RC	_____

I. Summary:

SB 804 revises gaming permitting and licensing procedures, including the method for serving official communications and administrative complaints upon permitholders and licensees licensed under ch. 550, F.S., (Pari-mutuel Wagering), and ch. 551, F.S., (Slot Machines), by the Florida Gaming Control Commission (commission).

The bill provides that the commission may also deny a license to, or revoke, suspend, or place conditions upon or restrictions on a license of, any person who has been subject to a provisional suspension or period of ineligibility by the federal Horseracing Integrity and Safety Authority, or on the person suspended or ineligible for licensing related to the finding of a prohibited substance in an animal's hair or bodily fluids. The bill requires, if an occupational license is summarily suspended, the commission to offer the licensee a post-suspension hearing within 72 hours after commencement of the suspension.

The bill authorizes the commission to deny an application for license, or to suspend or revoke a license, if an applicant for a license or a licensee has falsely sworn to a material statement, including, but not limited to, the criminal history of the applicant or licensee.

Under the bill, the commission is authorized to waive certain restrictions related to slot machine occupational licensing, similar to the waiver authority in current law for pari-mutuel wagering occupational licensing. Current law authorizes the commission to deny, revoke, or refuse to renew a slot machine occupational license if the applicant or the licensee has been convicted of a felony or misdemeanor in Florida or another state or under federal law when the criminal conviction is related to gambling or bookmaking.¹

¹ The term "bookmaking" is defined in s. 849.25, F.S., to mean "the act of taking or receiving, while engaged in the business or profession of gambling, any bet or wager upon the result of any trial or contest of skill, speed, power, or endurance of human, beast, fowl, motor vehicle, or mechanical apparatus or upon the result of any chance, casualty, unknown, or contingent event whatsoever."

Under the bill, the commission will be able to waive the restriction on criminal convictions for slot machine licenses, if the applicant establishes that the applicant:

- Is of good moral character;
- Has been rehabilitated;
- The criminal conviction is not related to slot machine gaming; and
- The criminal conviction is not a capital offense.

According to the commission, the bill has no fiscal impact to state government.²

The bill takes effect July 1, 2024.

II. Present Situation:

Background

In general, gambling is illegal in Florida.³ Chapter 849, F.S., prohibits keeping a gambling house,⁴ running a lottery,⁵ or the manufacture, sale, lease, play, or possession of slot machines.⁶ However, the following gaming activities are authorized by law and regulated by the state:

- Pari-mutuel⁷ wagering at licensed greyhound and horse tracks and jai alai frontons;⁸
- Slot machine gaming at certain licensed pari-mutuel locations in Miami-Dade County and Broward County;⁹
- Cardrooms¹⁰ at certain pari-mutuel facilities;¹¹
- The state lottery authorized by section 15 of Article X of the State Constitution and established under ch. 24, F.S.;¹²
- Skill-based amusement games and machines at specified locations as authorized by s. 546.10, F.S., the Family Amusement Games Act;¹³ and

² See Florida Gaming Control Commission, *2024 Agency Legislative Bill Analysis for SB 804* at 6 (Jan. 11, 2024) (on file with the Senate Committee on Regulated Industries).

³ See s. 849.08, F.S.

⁴ See s. 849.01, F.S.

⁵ See s. 849.09, F.S.

⁶ Section 849.16, F.S.

⁷ “Pari-mutuel” is defined in Florida law as “a system of betting on races or games in which the winners divide the total amount bet, after deducting management expenses and taxes, in proportion to the sums they have wagered individually and with regard to the odds assigned to particular outcomes. See s. 550.002(22), F.S.

⁸ See ch. 550, F.S., relating to the regulation of pari-mutuel activities.

⁹ See FLA. CONST., art. X, s. 23, and ch. 551, F.S.

¹⁰ Section 849.086, F.S. See s. 849.086(2)(c), F.S., which defines “cardroom” to mean “a facility where authorized card games are played for money or anything of value and to which the public is invited to participate in such games and charged a fee for participation by the operator of such facility.”

¹¹ See Florida Gaming Control Commission, *Annual Report Fiscal Year 2022-2023* (Annual Report), at p. 15, at <https://flgaming.gov/pmw/annual-reports/docs/2022-2023%20FGCC%20Annual%20Report.pdf> (last visited Jan. 10, 2024), which states that of 29 licensed permitholders, 26 operated at a pari-mutuel facility.

¹² Chapter 24, F.S., was enacted by ch. 87-65, Laws of Fla., to establish the state lottery; s. 24.102, F.S., states the legislative purpose and intent for the operations of the state lottery.

¹³ See s. 546.10, F.S.

- The following activities, if conducted as authorized under ch. 849, relating to Gambling, under specific and limited conditions:
 - Penny-ante games;¹⁴
 - Bingo;¹⁵
 - Charitable drawings;¹⁶
 - Game promotions (sweepstakes);¹⁷ and
 - Bowling tournaments.¹⁸

A license to offer pari-mutuel wagering, slot machine gambling, or a cardroom at a pari-mutuel facility is a privilege granted by the state.¹⁹

The 1968 State Constitution states that “[l]otteries, other than the types of pari-mutuel pools authorized by law as of the effective date of this constitution . . .” are prohibited.²⁰ A constitutional amendment approved by the voters in 1986 authorized state-operated lotteries. Net proceeds of the lottery are deposited to the Educational Enhancement Trust Fund (EETF) and appropriated by the Legislature. Lottery operations are self-supporting and function as an entrepreneurial business enterprise.²¹

Enforcement of Gaming Laws and Florida Gaming Control Commission

In 2021, the Legislature updated Florida law for authorized gaming in the state, and for enforcement of the gambling laws and other laws relating to authorized gaming.²² The Office of Statewide Prosecution in the Department of Legal Affairs is authorized to investigate and prosecute, in addition to gambling offenses, any violation of ch. 24, F.S., (State Lotteries), part II of ch. 285, F.S., (Gaming Compact), ch. 546, F.S., (Amusement Facilities), ch. 550, F.S., (Pari-mutuel Wagering), ch. 551, F.S., (Slot Machines), or ch. 849, F.S., (Gambling), which are referred to the Office of Statewide Prosecution by the Florida Gaming Control Commission (commission).²³

¹⁴ See s. 849.085, F.S.

¹⁵ See s. 849.0931, F.S.

¹⁶ See s. 849.0935, F.S.

¹⁷ See s. 849.094, F.S., authorizes game promotions in connection with the sale of consumer products or services.

¹⁸ See s. 849.141, F.S.

¹⁹ See s. 550.1625(1), F.S., “...legalized pari-mutuel betting at dog tracks is a privilege and is an operation that requires strict supervision and regulation in the best interests of the state.” See also, *Solimena v. State*, 402 So.2d 1240, 1247 (Fla. 3d DCA 1981), *review denied*, 412 So.2d 470, which states “Florida courts have consistently emphasized the special nature of legalized racing, describing it as a privilege rather than as a vested right,” citing *State ex rel. Mason v. Rose*, 122 Fla. 413, 165 So. 347 (1936).

²⁰ The pari-mutuel pools that were authorized by law on the effective date of the State Constitution, as revised in 1968, include horseracing, greyhound racing, and jai alai games. The revision was ratified by the electorate on November 5, 1968.

²¹ The Department of the Lottery is authorized by s. 15, Art. X of the State Constitution. Chapter 24, F.S., was enacted by ch. 87-65, Laws of Fla., to establish the state lottery. Section 24.102, F.S., states the legislative purpose and intent for the operations of the state lottery.

²² See ch. 2021-268, Laws of Fla., (Implementation of 2021 Gaming Compact between the Seminole Tribe of Florida and the State of Florida); ch. 2021-269, Laws of Fla., (Gaming Enforcement), ch. 2021-270, Laws of Fla., (Public Records and Public Meetings), and 2021-271, Laws of Fla., (Gaming), as amended by ch. 2022-179, Laws of Fla., (Florida Gaming Control Commission). Conforming amendments are made to the section in ch. 2022-7, Laws of Fla., (Reviser’s Bill) and ch. 2023-8, Laws of Fla., (Reviser’s Bill).

²³ Section 16.56(1)(a), F.S.

In addition to the enhanced authority of the Office of Statewide Prosecution, the commission was created²⁴ within the Department of Legal Affairs. The commission has two divisions, including the Division of Gaming Enforcement (DGE), and the Division of Pari-mutuel Wagering (DPMW) which was transferred from the Department of Business and Professional Regulation effective July 1, 2022 (as discussed below).

The commission must do all of the following:²⁵

- Exercise all of the regulatory and executive powers of the state with respect to gambling, including pari-mutuel wagering, cardrooms, slot machine facilities, oversight of gaming compacts executed by the state pursuant to the Federal Indian Gaming Regulatory Act, and any other forms of gambling authorized by the State Constitution or law, excluding state lottery games as authorized by the State Constitution.
- Establish procedures consistent with ch. 120, F.S., the Administrative Procedure Act, to ensure adequate due process in the exercise of the commission's regulatory and executive functions.
- Ensure that the laws of this state are not interpreted in any manner that expands the activities authorized in ch. 24, F.S. (State Lotteries), part II of ch. 285, F.S. (Gaming Compact), ch. 546, F.S. (Amusement Facilities), ch. 550, F.S. (Pari-mutuel Wagering), ch. 551, F.S., (Slot Machines), or ch. 849, F.S. (Gambling).
- Review the rules and regulations promulgated by the Seminole Tribal Gaming Commission for the operation of sports betting and propose to the Seminole Tribe Gaming Commission any additional consumer protection measures it deems appropriate. The proposed consumer protection measures may include, but are not limited to, the types of advertising and marketing conducted for sports betting, the types of procedures implemented to prohibit underage persons from engaging in sports betting, and the types of information, materials, and procedures needed to assist patrons with compulsive or addictive gambling problems.
- Evaluate, as the state compliance agency or as the commission, information that is reported by sports governing bodies or other parties to the commission relating to:
 - Any abnormal betting activity or patterns that may indicate a concern about the integrity of a sports event or events;
 - Any other conduct with the potential to corrupt a betting outcome of a sports event for purposes of financial gain, including, but not limited to, match fixing; suspicious or illegal wagering activities, including the use of funds derived from illegal activity, wagers to conceal or launder funds derived from illegal activity, use of agents to place wagers, or use of false identification; and
 - The use of data deemed unacceptable by the commission or the Seminole Tribal Gaming Commission.
- The commission must provide reasonable notice to state and local law enforcement, the Seminole Tribal Gaming Commission, and any appropriate sports governing body of non-proprietary information that may warrant further investigation of nonproprietary information by such entities to ensure integrity of wagering activities in the state.
- Review any matter within the scope of the jurisdiction of the Division of Pari-mutuel Wagering.

²⁴ Section 16.71, F.S.

²⁵ Section 16.712, F.S. The commission also administers the Pari-mutuel Wagering Trust Fund. *See* s. 16.71(6), F.S.

- Review the regulation of licensees, permitholders, or persons regulated by the Division of Pari-mutuel Wagering and the procedures used by that division to implement and enforce the law.
- Review the procedures of the Division of Pari-mutuel Wagering which are used to qualify applicants applying for a license, permit, or registration.
- Receive and review violations reported by a state or local law enforcement agency, the Department of Law Enforcement, the Department of Legal Affairs, the Department of Agriculture and Consumer Services, the Department of Business and Professional Regulation, the Department of the Lottery, the Seminole Tribe of Florida, or any person licensed under ch. 24, F.S. (State Lotteries), part II of ch. 285, F.S. (Gaming Compact), ch. 546, F.S. (Amusement Facilities), ch. 550, F.S. (Pari-mutuel Wagering), ch. 551, F.S., (Slot Machines), or ch. 849, F.S. (Gambling), and determine whether such violation is appropriate for referral to the Office of Statewide Prosecution.
- Refer criminal violations of ch. 24, F.S., (State Lotteries), part II of ch. 285, F.S., (Gaming Compact), ch. 546, F.S., (Amusement Facilities), ch. 550, F.S., (Pari-mutuel Wagering), ch. 551, F.S., (Slot Machines), or ch. 849, F.S., (Gambling) to the appropriate state attorney or to the Office of Statewide Prosecution, as applicable.
- Exercise all other powers and perform any other duties prescribed by the Legislature, and adopt rules to implement the above.
-

Commissioners

As set forth in s. 16.71, F.S., of the five commissioners appointed as members of the commission, at least one member must have at least 10 years of experience in law enforcement and criminal investigations, at least one member must be a certified public accountant licensed in this state with at least 10 years of experience in accounting and auditing, and at least one member must be an attorney admitted and authorized to practice law in this state for the preceding 10 years. All members serve four-year terms, but may not serve more than 12 years. As of the date of this analysis, there is one vacancy on the commission.

Division of Gaming Enforcement

Section 16.711, F.S., sets forth the duties of the Division of Gaming Enforcement (DGE) within the commission.²⁶ The DGE is a criminal justice agency, as defined in s. 943.045, F.S. The commissioners must appoint a director of the DGE who is qualified by training and experience in law enforcement or security to supervise, direct, coordinate, and administer all activities of the DGE.²⁷

The DGE director and all investigators employed by the DGE must meet the requirements for employment and appointment provided by s. 943.13, F.S., and must be certified as law enforcement officers, as defined in s. 943.10(1), F.S. The DGE director and such investigators must be designated law enforcement officers and must have the power to detect, apprehend, and arrest for any alleged violation of ch. 24, F.S., (State Lotteries), part II of ch. 285, F.S., (Gaming Compact), ch. 546, F.S., (Amusement Facilities), ch. 550, F.S., (Pari-mutuel Wagering),

²⁶ For a summary of DGE investigations and actions in Fiscal Year 2022-2023, see Annual Report, *supra* n. 11 at p.5.

²⁷ Section 16.711(2), F.S.

ch. 551, F.S., (Slot Machines), or ch. 849, F.S., (Gambling), or any rule adopted pursuant thereto, or any law of this state.²⁸

Such law enforcement officers may enter upon any premises at which gaming activities are taking place in the state for the performance of their lawful duties and may take with them any necessary equipment, and such entry does not constitute a trespass. In any instance in which there is reason to believe that a violation has occurred, such officers have the authority, without warrant, to search and inspect any premises where the violation is alleged to have occurred or is occurring.²⁹

Further, any such officer may, consistent with the United States and Florida Constitutions, seize or take possession of any papers, records, tickets, currency, or other items related to any alleged violation. Investigators employed by the commission also have access to, and the right to inspect, premises licensed by the commission, to collect taxes and remit them to the officer entitled to them, and to examine the books and records of all persons licensed by the commission.³⁰

The DGE and its investigators are specifically authorized to seize any contraband in accordance with the Florida Contraband Forfeiture Act. The term “contraband” has the same meaning as the term “contraband article” in s. 932.701(2)(a)2., F.S.³¹ The DGE is specifically authorized to store and test any contraband that is seized in accordance with the Florida Contraband Forfeiture Act and may authorize any of its staff to implement this provision. The authority of any other person authorized by law to seize contraband is not limited by these provisions.³²

Section 16.711(5), F.S., requires the Florida Department of Law Enforcement (FDLE) to provide assistance in obtaining criminal history information relevant to investigations required for honest, secure, and exemplary gaming operations, and such other assistance as may be requested by the commission’s executive director and agreed to by FDLE’s the executive director. Any other state agency, including the DBPR and the Department of Revenue, must, upon request, provide the commission with any information relevant to any investigation conducted as described above, and the commission must reimburse any agency for the actual cost of providing any such assistance.³³

Division of Pari-mutuel Wagering

The commission has regulatory oversight of permitted and licensed pari-mutuel wagering facilities, cardrooms located at pari-mutuel facilities, and slot machines at pari-mutuel facilities located in Miami-Dade and Broward counties. The Division of Pari-Mutuel Wagering (DPMW) is a program area of the commission which is charged with the regulation of Florida’s pari-mutuel, cardroom, and slot gaming industries, as authorized by ch. 550, F.S., (Pari-mutuel Wagering), ch. 551, F.S., (Slot Machines), and ch. 849, F.S., (Gambling), as well as collecting and safeguarding associated revenues due to the state. The DPMW supports the commission in

²⁸ Section 16.711(3), F.S.

²⁹ *Id.*

³⁰ *Id.*

³¹ Section 16.711(4), F.S.

³² *Id.*

³³ Section 16.711(5), F.S.

meeting the commission's obligations as the State Compliance Agency (SCA)³⁴ in carrying out the state's oversight responsibilities under the provisions of the Gaming Compact between the Seminole Tribe of Florida and the State of Florida.³⁵

Issuance of Pari-mutuel Permits and Annual Licenses

Section 550.054, F.S., provides that any person meeting the qualification requirements of ch. 550, F.S., may apply to the commission for a permit to conduct pari-mutuel wagering. Upon approval, a permit must be issued to the applicant that indicates:

- The name of the permitholder;
- The location of the pari-mutuel facility;
- The type of pari-mutuel activity to be conducted; and
- A statement showing qualifications of the applicant to conduct pari-mutuel performances under ch. 550, F.S.

A permit does not authorize any pari-mutuel performances until approved by a majority of voters in a ratification election in the county in which the applicant proposes to conduct pari-mutuel wagering activities. An application may not be considered, nor may a permit be issued by the commission or be voted upon in any county, for the conduct of:

- Harness horse racing, quarter horse racing, thoroughbred horse racing, or greyhound racing at a location within 100 miles of an existing pari-mutuel facility; or
- Jai alai games within 50 miles of an existing pari-mutuel facility.

Distances are measured on a straight line from the nearest property line of one pari-mutuel facility to the nearest property line of the other facility.³⁶

After issuance of the permit and a ratification election, the commission may issue an annual operating license for wagering at the specified location in a county, indicating the time, place, and number of days during which pari-mutuel operations may be conducted at the specified location.³⁷ Section 550.5251, F.S., specifies the requirements for annual operating licenses to be issued to thoroughbred permitholders by March 15 of each year, including the number and dates of all performances to be conducted for the racing season commencing the following July 1.

Pursuant to s. 550.054(9)(b), F.S., the commission may revoke or suspend any permit or license upon the willful violation by the permitholder or licensee of any provision of ch. 550, F.S., or any administrative rule adopted by the commission, and may impose a civil penalty against the permitholder or licensee up to \$1,000 for each offense.

³⁴ See s. 285.710, F.S. Until June 30, 2022, the DPMW was designated as the SCA, prior to that division's transfer to the commission from the Department of Business and Professional Regulation, as set forth in ch. 2021-269, Laws of Fla.

³⁵ See s. 285.710(3)(b), F.S., which provides that the Gaming Compact between the Seminole Tribe of Florida and the State of Florida (2021 Gaming Compact), executed by the Governor and the Tribe on April 23, 2021, as amended on May 17, 2021, is ratified and approved. The 2021 Gaming Compact may be accessed at <https://www.flgov.com/wp-content/uploads/pdfs/2021%20Gaming%20Compact.pdf> (last visited Jan. 10, 2024). The May 17, 2021 amendment states that Part XVIII.A [relating to certain negotiations within 36 months] is deleted in its entirety and replaced with "Reserved", and that the Seminole Tribe of Florida agrees that it will not commence Sports Betting, as defined in Park III.CC, prior to October 15, 2021. (on file with the Senate Regulated Industries Committee).

³⁶ See s. 550.054(2), F.S.

³⁷ See s. 550.054(9)(a), F.S.

Section 550.054(14), F.S., authorizes conversion of jai alai permits to greyhound permits, under limited conditions.

Section 550.054(15), F.S., provides that a permit for the conduct of pari-mutuel wagering and associated cardroom or slot machine licenses may only be held by a:

- Permitholder who held an operating license for the conduct of pari-mutuel wagering for fiscal year 2020-2021 or who holds a permit issued pursuant to s. 550.3345, F.S.; or
- Purchaser, transferee, or assignee of a valid permit for the conduct of pari-mutuel wagering if approved by the commission before such purchase, transfer, or assignment and provided that the commission does not approve or issue an additional permit for the conduct of pari-mutuel wagering.

Under current law, no additional permits for the conduct of pari-mutuel wagering may be approved or issued by the commission, and a pari-mutuel permit may not be converted to another class of permit.³⁸

The issuance of limited thoroughbred racing permits (through conversion from a quarter horse permit) is authorized in s. 550.3345, F.S. A limited thoroughbred racing permit authorizes the conduct of live thoroughbred horseracing, with net revenues dedicated to the enhancement of thoroughbred purses and breeders', stallion, and special racing awards under ch. 550, F.S., promotion of the thoroughbred horse breeding industry, and the care of retired thoroughbred horses in Florida.

Slot Machine Gaming Locations and Operations

Section 32 of Art. X of the State Constitution, adopted pursuant to a 2004 initiative petition, authorized slot machines in licensed pari-mutuel facilities in Broward and Miami-Dade counties, if approved by county referendum. The voters in Broward and Miami-Dade counties approved slot machine gaming. Slot machine gaming in the state is limited to Broward and Miami-Dade counties, and as authorized by federal law, in the tribal gaming facilities of the Seminole Tribe.

Sections 551.102, 551.103, 551.104, 551.114, 551.116, and 551.121, F.S., address slot machine gaming operations, and:

- Restrict the issuance of slot machine licenses to licensed pari-mutuel permitholders, for slot machine gaming only at the address specified in the licensed permitholder's slot machine license issued for Fiscal Year 2020-2021;
- Require the licensee to be in compliance with chs. 550, F.S., relating to Pari-mutuel Wagering, and ch. 551, F.S., relating to Slot Machines;
- Require, as to thoroughbred permitholders, the conduct of a full schedule of live racing as defined in s. 550.002(10), F.S.;

³⁸ See s. 550.054(15)(c) and (d), F.S. Pursuant to s. 550.054(15)(b), F.S., all pari-mutuel permits issued under ch. 550, F.S., that were held by permitholders on January 1, 2021, are deemed valid for the sole and exclusive purpose of satisfying all conditions for the valid issuance of the permits, if such permitholder held an operating license for the conduct of pari-mutuel wagering for Fiscal Year 2020-2021 or if such permitholder held a permit issued pursuant to s. 550.3345, F.S., relating to limited thoroughbred permits.

- Require testing of slot machines by an independent testing laboratory with demonstrated competence testing gaming machines and equipment, that is licensed by at least 10 other states; and that has not had its license suspended or revoked by any other state within the immediately preceding 10 years;
- Allow slot machine gaming areas to be open 24 hours daily throughout the year.
- Regulate the serving of alcoholic beverages to players in certain areas; complimentary or reduced-cost alcoholic beverages may not be served in slot machine gaming areas;
- Prohibit certain other actions concerning the advancement of credit, the acceptance of checks, and the placement of automated teller machines or devices; and
- Provide other requirements regarding ownership, law enforcement access, computer systems, security, records, and audits.

Cardrooms

Section 849.086, F.S., authorizes cardrooms at certain pari-mutuel facilities.³⁹ In Fiscal Year 2022-2023, 29 permitholders held a cardroom license.⁴⁰ A license to offer pari-mutuel wagering, slot machine gaming, or a cardroom at a pari-mutuel facility is a privilege granted by the state.⁴¹ A cardroom may be open 24 hours per day.⁴²

Under current law, notwithstanding any other provision of law, a pari-mutuel permitholder (other than a limited thoroughbred permitholder) may not be issued a license for the operation of a cardroom if the permitholder did not hold an operating license for the conduct of pari-mutuel wagering for Fiscal Year 2020-2021.⁴³ For a limited thoroughbred permitholder, the applicant must have requested, as part of its pari-mutuel annual license application, to conduct at least a full schedule of live racing.⁴⁴ An initial cardroom license may be issued to a pari-mutuel permitholder only after its facilities are in place and after it conducts its first day of pari-mutuel activities on live racing or games.⁴⁵

Sections 849.086(5) and (6), F.S., provide that a licensed pari-mutuel permitholder that holds a valid pari-mutuel permit may hold a cardroom license authorizing the operation of a cardroom and the conduct of authorized games at the cardroom. An authorized game is a game or series of games of poker or dominoes.⁴⁶ Such games must be played in a non-banking manner,⁴⁷ where the participants play against each other, instead of against the house (cardroom).

³⁹ Section 849.086, F.S. Section 849.086(2)(c), F.S., defines “cardroom” to mean a facility where authorized games are played for money or anything of value and to which the public is invited to participate in such games and charged a fee for participation by the operator of such facility.

⁴⁰ See Annual Report, *supra* n. 11 at p.15, which states that of 29 permitholders, 26 operated at a pari-mutuel facility.

⁴¹ *Solimena v. State*, 402 So.2d 1240, 1247 (Fla. 3d DCA 1981), review denied, 412 So.2d 470, states “Florida courts have consistently emphasized the special nature of legalized racing, describing it as a privilege rather than as a vested right,” citing *State ex rel. Mason v. Rose*, 122 Fla. 413, 165 So. 347 (1936). See s. 550.1625(1), F.S., “...legalized pari-mutuel betting at dog tracks is a privilege and is an operation that requires strict supervision and regulation in the best interests of the state.”

⁴² Section 849.086(7)(b), F.S.

⁴³ Section 849.086(5), F.S.

⁴⁴ *Id.*

⁴⁵ *Id.*

⁴⁶ See s. 849.086(2)(a), F.S.

⁴⁷ *Id.*

At least four percent of the gross cardroom receipts of jai alai permitholders conducting live games must supplement greyhound purses and jai alai prize money.⁴⁸ Thoroughbred and harness horse racing permitholders that conduct live performances and operate a cardroom must use at least 50 percent of the monthly net proceeds from the cardroom for purses and awards, with 47 percent to supplement purses and three percent to supplement breeders' awards. Quarter horse permitholders must have a contract with a horsemen's association governing the payment of purses on live quarter horse races conducted by the permitholder.⁴⁹

Prohibition on Racing of and Wagering on Greyhounds or other Dogs

Amendment 13 to the Florida Constitution was adopted in 2018 with 69.06 percent support of the electorate. The amendment, titled "Prohibition on Racing of and Wagering on Greyhounds or other Dogs, is codified in s. 32, Art. X of the State Constitution.⁵⁰ The amendment banned all racing of and wagering on live dog racing in Florida after December 31, 2020, and allowed greyhound permitholders to stop racing after December 31, 2018, without affecting other pari-mutuel activities as authorized by law, and the Legislature was directed to specify civil or criminal penalties for violations.

III. Effect of Proposed Changes:

Section 1 creates s. 16.717, F.S., to authorize the commission to deny an application for license, or to suspend or revoke a license if an applicant for a license or a licensee has falsely sworn to a material statement, including, but not limited to, the criminal history of the applicant or licensee. In addition, the bill provides that such applicants and licensees are subject to other penalties as provided by law.

The bill mirrors similar authority held by the Department of Business and Professional Regulation (DBPR) under current law,⁵¹ to deny an application for license, or to suspend or revoke a license. However, the authority for the taking of these actions that is in current law does not apply to the commission, notwithstanding the transfer of licensing authority to it,⁵² and such authority is necessary to properly regulate the persons licensed to conduct pari-mutuel wagering, slot machine games, or cardroom activity in the state.

Section 2 creates s. 16.718, F.S., to establish procedures relating to notification to the commission of applicant and licensee addresses, places of employment, and the authorized methods of service by the commission of its official communications and administrative complaints to applicants and licensees.

The bill provides that applicants and licensees are responsible for providing written notification to the commission of their current mailing address, e-mail address, and place of employment.

⁴⁸ Section 849.086(13), F.S.

⁴⁹ See s. 849.086(13)(d), F.S.

⁵⁰ See <http://www.leg.state.fl.us/Statutes/index.cfm?Mode=Constitution&Submenu=3&Tab=statutes#A10S32> (last visited Jan. 10, 2024).

⁵¹ See s. 559.791, F.S.

⁵² Pursuant to ch. 2021-269, s. 11, Laws of Fla., a type two transfer occurred on July 1, 2022, that transferred the Division of Pari-Mutuel Wagering from the DBPR to the commission.

Failure to do so constitutes a violation by an applicant, whose application may be denied for failure to provide the information. A licensee's failure to notify the commission of any change to the e-mail or mailing address of record constitutes a violation that may subject the licensee to discipline by the commission as described in s. 550.0251(10), F.S.⁵³

As to service by the commission of its official communications, under the bill, an e-mail to an applicant's or licensee's e-mail address of record with the commission constitutes sufficient notice to applicants and licensees, notwithstanding any provision of Florida law to the contrary. The bill provides the commission with discretion to instead provide service by regular mail to the last known mailing address of an applicant or licensee, but the commission is not required to provide service by both e-mail and regular mail.

The bill further provides, as to service of an administrative complaint or other document setting forth intended or final agency action on an applicant or a licensee, the commission is only required to provide service by e-mail to the applicant's or licensee's e-mail address on record with the commission, notwithstanding any provision of law to the contrary. Under the bill, e-mail service constitutes sufficient notice to those served with an administrative complaint or any other document setting forth intended or final agency action. The commission may, in its discretion, provide service of such documents by regular mail to an applicant's or licensee's last known mailing address, but is not required to provide service by both e-mail and regular mail.

Section 3 amends s. 550.01215, F.S., relating to annual operating licenses, to revise deadlines for submission of applications and issuance of licenses, and to revise the process for changes in a licensee's operating dates.

The bill extends the date by which a pari-mutuel permitholder must submit an application for its annual operating license, from the period between December 15 and January 4 to the period between January 15 and February 4. This may reduce errors and deficiencies related to a deadline in the first week of the year. To address the later submission date of such applications, the bill extends the date by which the commission must issue annual operating licenses to April 15, from March 15 of each year.

In prior years, the setting of permitholder operating dates was an important aspect of horse racing, to avoid conflicting dates and improve profitability to horse owners, breeders, and racetracks, and changes were subject to review by competing permitholders. Under the bill, approval requirements relating to the procedure for a requested change in operating dates are substantially revised, as these requirements are eliminated:

- That there be no objection to the requested change from active permitholders operating within 50 miles of the permitholder requesting the change; and
- That when such an objection is made, the commission must approve or disapprove the requested change based upon its impact on all the active permitholders located within 50 miles of the permitholder requesting the change.

⁵³ Section 550.251, F.S., authorizes the commission to impose an administrative fine not to exceed \$1,000 for each count or separate offense (unless otherwise provided in ch. 550, F.S., relating to pari-mutuel wagering), and to suspend or revoke a permit, a pari-mutuel license, or an occupational license.

The bill provides that when the commission determines to approve a change in operating dates, it has the discretion whether to take the impact of the change on state revenues into consideration. Current law provides that the commission must consider impacts on state revenues.

The bill revises the term “racing” dates to the term “performance” dates. This is a technical revision in order to also allow changes in operating dates for the conduct of jai alai games. Current law allows changes to racing dates, which is applicable only to horse racing.

Section 4 amends s. 550.0951, F.S., relating to daily license fees and taxes, to delete obsolete language related to daily license fees and tax rates payable on live greyhound racing that is no longer authorized to be conducted in this state.

Section 5 amends s. 550.09515, F.S., relating to admissions taxes and rates for thoroughbred races, to delete obsolete language related to thoroughbred permitholders that did not operate during the 2001-2002 license year in a provision that expired by its own terms on July 1, 2003.

Section 6 amends s. 550.105, F.S., relating to occupational licensing and discipline of racetrack employees. In 2020, Congress passed the Horseracing Integrity and Safety Act of 2020 (HISA) within the Consolidated Appropriations Act of 2021.⁵⁴ This federal legislation resulted in the creation of the Horseracing Integrity and Safety Authority (the authority), which was created for the purposes of developing and implementing a horseracing anti-doping and medication control program and racetrack safety program.⁵⁵ The funding for the authority comes from assessments for racing activities within each state,⁵⁶ and permitholders that conduct thoroughbred racing have paid those assessments.

One of the functions of the authority is to suspend individuals from Florida racetracks for violations associated with the authority’s programs.⁵⁷ Under current law the commission may deny a license to or revoke, suspend, or place conditions upon or restrictions on a license of any person who has been refused a license by any other state racing commission or racing authority.

The bill provides that the commission may also deny a license to or revoke, suspend, or place conditions upon or restrictions on a license of any person who has been subject to a provisional suspension or period of ineligibility by the authority, or another such authority as may be designated by the Federal Trade Commission.

Similarly, as to the commission’s authority under current law to deny, suspend, or place conditions on a license of any person who is under suspension or has unpaid fines in another jurisdiction, the bill allows such actions by the commission against the license of any person who is subject to a provisional suspension or period of ineligibility under HISA that is related to the finding of a prohibited substance in an animal’s hair or bodily fluids. The bill provides that any such suspension expires on the same date that the HISA-imposed provisional suspension or period of ineligibility expires.

⁵⁴ Pub. L. No. 116-260.

⁵⁵ Section 1203, Pub. L. No. 116-260.

⁵⁶ *Id.*

⁵⁷ See the regulations promulgated by HISA for its Racetrack Safety Program (Rule Series 2000) and Equine Anti-Doping and Controlled Medication Protocol (Rule Series 3000) at <https://hisaus.org/regulations> (last visited Jan. 10, 2024).

The bill requires, if an occupational license is summarily suspended, the commission must offer the licensee a post-suspension hearing within 72 hours after commencement of the suspension. The occupational licensee has the burden of proving by clear and convincing evidence that she or he is not subject to a provisional suspension or period of ineligibility imposed by HISA. The standard of review is whether the commission's action was an abuse of its discretion.

The bill includes technical drafting changes to re-order language and eliminate obsolete references in this provision.

Section 7 amends s. 550.125, F.S. relating to permitholder accounting requirements permitholders' and the submission of annual reports, to delete obsolete language and to clarify that the required records must show cardroom gross receipts and slot machine revenue, in addition to funds contributed to pari-mutuel pools.

Section 8 repeals s. 550.1647, F.S., relating to greyhound permitholders, as the provision is now obsolete as a result of greyhound racing is no longer authorized to be conducted in the state.

Section 9 amends s. 550.505, F.S., relating to nonwagering permits for the conduct of horse racing when no pari-mutuel wagering occurs. The bill revises the deadline for submission of annual applications by nonwagering permitholders to the period of time between January 15 and February 4 each year for the next fiscal year (i.e., July 1 to June 30). Under current law the annual application deadline for nonwagering permitholders is before June 1, for the next calendar year (i.e., January 1 to December 31). The bill also provides for license issuance on or before April 15, consistent with the deadline for other annual licenses set forth in **Section 3** of the bill. The bill establishes a transitional period during which the commission is authorized to extend a nonwagering license during the 2024 calendar year through the 2024-2025 fiscal year, if requested by a permitholder.

Section 10 amends s. 551.104, F.S. relating to slot machine gaming licenses, by:

- Deleting obsolete language and conform to bill drafting conventions;
- Adding to the requirement that an independent certified accountant audit a licensee's slot machine revenues, that the accountant must be licensed under Florida law pursuant to ch. 373, F.S., relating to Public Accountancy, (revising text enacted in 2005⁵⁸); and
- Requiring the audit of slot machine revenues be filed within 120 days after the end of the licensee's fiscal year, rather than 60 days after completion of its scheduled racing or games.

Section 11 amends s. 551.107, F.S., relating to slot machine occupational licensing, to conform the power of the commission to waive certain restrictions related to slot machine occupational licensing to the power it has in current law to waive similar restrictions for pari-mutuel wagering occupational licensing under s. 550.105(5)(c), F.S. Current law authorizes the commission to deny, revoke, or refuse to renew a slot machine occupational license if the applicant or the

⁵⁸ See ch. 2005-362, Laws of Fla.

licensee has been convicted of a felony or misdemeanor in Florida or another state or under federal law when the criminal conviction is related to gambling or bookmaking.⁵⁹

The bill provides that the commission may waive the restriction on criminal convictions, if the applicant establishes that the applicant:

- Is of good moral character;
- Has been rehabilitated;
- The criminal conviction is not related to slot machine gaming; and
- The criminal conviction is not a capital offense.

Statutory Provisions Reenacted in the Bill

Sections 12 to 22 provide for the reenactment of provisions in current law, to incorporate the amendments made by the bill to s. 550.0951, F.S., relating to the payment of daily license fees and taxes on horse races and jai alai games. The statutory sections reenacted in the bill include sections:

- 212.04(2)(c), F.S., relating to admissions taxes and rates;
- 550.0351(4), F.S., relating to charity racing days;
- 550.09511(2), F.S., relating to jai alai taxes;
- 550.09512(4), F.S., relating to harness horse taxes;
- 550.09514(1) and (2)(e), F.S., relating to greyhound dogracing taxes and purse requirements;
- 550.09516(3), F.S., relating to thoroughbred racing permitholders;
- 550.135(1), F.S., relating to the distribution of daily licensing fees from pari-mutuel racing;
- 550.1625(2), F.S., relating to dogracing taxes;
- 550.3551(2)(b), (3)(c), and (4), F.S., relating to transmission of racing and jai alai information and the commingling of pari-mutuel pools;
- 550.26352(3)-(6), F.S., relating to authorizing Breeders' Cup Meet pools; and
- 550.375(4), F.S., F.S., relating to the operation of certain harness tracks.

Section 23 provides that the bill takes effect July 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

⁵⁹ The term "bookmaking" is defined in s. 849.25, F.S., to mean "the act of taking or receiving, while engaged in the business or profession of gambling, any bet or wager upon the result of any trial or contest of skill, speed, power, or endurance of human, beast, fowl, motor vehicle, or mechanical apparatus or upon the result of any chance, casualty, unknown, or contingent event whatsoever."

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

Persons who hold gaming permits and licenses will be minimally impacted financially by having to comply with the procedures revised by the bill, including the method for service of official communications and administrative complaints upon permitholders and licensees licensed under ch. 550, F.S., (Pari-mutuel Wagering), and ch. 551, F.S., (Slot Machines), by the Florida Gaming Control Commission (commission).

Licensees may be affected financially by the authority of the commission to deny a license to or revoke, suspend, or place conditions upon or restrictions on a license of any person who has been subject to a provisional suspension or period of ineligibility by the federal Horseracing Integrity and Safety Authority, or who has been suspended or ineligible for licensing related to the finding of a prohibited substance in an animal's hair or bodily fluids.

Applicants for licenses and licensees may be affected financially if the commission denies an application for license, or suspend or revoke a license if an applicant for a license or a licensee has falsely sworn to a material statement, such as the criminal history of the applicant or licensee.

Some applicants for slot machine licenses may benefit financially from the authority granted to the commission by the bill to waive certain restrictions related to slot machine occupational licensing in cases where the applicant or the licensee has been convicted of a felony or misdemeanor in Florida or another state or under federal law when the criminal conviction is related to gambling or bookmaking. Under the bill, such a waiver by the commission is possible, if the applicant establishes that the applicant is of good moral character, has been rehabilitated, the criminal conviction is not related to slot machine gaming, and the criminal conviction is not a capital offense.

C. Government Sector Impact:

According to the commission, the bill has no fiscal impact to state government.⁶⁰

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 550.01215, 550.0951, 550.09515, 550.105, 550.125, 550.505, 551.104, and 551.107.

This bill creates the following sections of the Florida Statutes: 16.717 and 16.718.

This bill repeals section 550.1647 of the Florida Statutes.

This bill reenacts the following sections of the Florida Statutes: 212.04, 550.0351, 550.09511, 550.09512, 550.09514, 550.09516, 550.135, 550.1625, 550.3551, 550.26352, and 550.375.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

⁶⁰ See Florida Gaming Control Commission, *2024 Agency Legislative Bill Analysis for SB 804* at 6 (Jan. 11, 2024) (on file with the Senate Committee on Regulated Industries).

By Senator Hutson

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1 A bill to be entitled
 2 An act relating to gaming permits; creating s. 16.717,
 3 F.S.; providing penalties for persons who falsely
 4 swear on an application for, or a renewal of, a
 5 license submitted to the Florida Gaming Control
 6 Commission; creating s. 16.718, F.S.; requiring
 7 applicants for licenses and licensees to notify the
 8 commission of certain contact information and of any
 9 change in such contact information and providing
 10 penalties for failure to comply; providing that
 11 delivery of correspondence to the licensee's or
 12 applicant's e-mail or mailing address on record with
 13 the commission constitutes sufficient notice for
 14 official communications, including administrative
 15 complaints or other documents setting forth intended
 16 or final agency action; amending s. 550.01215, F.S.;
 17 revising the timeframe during which a permitholder is
 18 required to annually file an application for an
 19 operating license for a pari-mutuel facility during
 20 the next state fiscal year; revising the date by which
 21 the commission is required to issue such license;
 22 authorizing, rather than requiring, the commission to
 23 take into consideration the impact of such change on
 24 state revenues when determining whether to change a
 25 performance date; making technical changes; amending
 26 s. 550.0951, F.S.; removing a specified tax credit for
 27 greyhound permitholders; making technical changes;
 28 reenacting and amending s. 550.09515, F.S.; removing
 29 obsolete language; amending s. 550.105, F.S.;

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30 expanding the commission's authority to deny, revoke,
 31 suspend, or place conditions on certain licenses;
 32 authorizing the commission to take such action when a
 33 person has been subject to a provisional suspension or
 34 period of ineligibility imposed by the federal
 35 Horseracing Integrity and Safety Authority related to
 36 the finding of a prohibited substance in an animal's
 37 hair or bodily fluids; providing an appeals process
 38 for a licensee who has been summarily suspended;
 39 providing a standard of review for the commission for
 40 such appeals; amending s. 550.125, F.S.; revising
 41 requirements for maintaining certain financial records
 42 and applying such requirements to all, rather than
 43 specified, pari-mutuel wagering permitholders;
 44 repealing s. 550.1647, F.S., relating to greyhound
 45 racing permitholders' unclaimed tickets and breaks;
 46 amending s. 550.505, F.S.; revising the timeframe for
 47 nonwagering permitholders to apply for a nonwagering
 48 license; requiring permitholders to demonstrate that
 49 locations designated for nonwagering horseracing are
 50 available for such use; revising the date by which the
 51 commission is required to issue certain nonwagering
 52 licenses; authorizing the commission to extend a
 53 certain nonwagering license for a specified timeframe;
 54 amending s. 551.104, F.S.; removing obsolete language;
 55 requiring audits of licensees' receipts and
 56 distributions of slot machine revenues to be conducted
 57 by a certified public accountant licensed under ch.
 58 473, F.S.; revising the timeframe within which the

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audit may be filed with the commission; amending s. 551.107, F.S.; authorizing the waiver of required action on the part of the commission under certain circumstances; reenacting ss. 212.04(2)(c), 550.0351(4), 550.09511(2), 550.09512(4), 550.09514(1) and (2)(e), 550.09516(3), 550.135(1), 550.1625(2), 550.3551(2)(b), (3)(c), and (4), 550.26352(3)-(6), and 550.375(4), F.S., relating to admissions taxes and rates, charity racing days, jai alai taxes, harness horse taxes, greyhound dogracing taxes and purse requirements, thoroughbred racing permitholders, daily licensing fees collected from pari-mutuel racing, dogracing taxes, transmitting racing and jai alai information and commingling pari-mutuel pools, authorizing Breeders' Cup Meet pools, and operating certain harness tracks, respectively, to incorporate the amendment made to s. 550.0951, F.S., in references thereto; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 16.717, Florida Statutes, is created to read:

16.717 Florida Gaming Control Commission; penalties for false oath or affirmation of applicants for licensure; licensees.-Any person who submits an application for a license to the commission, or any person issued a license or renewal by the commission in response to an application, and upon which application the person signing under oath or affirmation has

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falsely sworn to a material statement, including, but not limited to, the criminal history of the applicant or licensee, is subject to denial of his or her application or to suspension or revocation of his or her license, and is subject to any other penalties provided by law.

Section 2. Section 16.718, Florida Statutes, is created to read:

16.718 Florida Gaming Control Commission; notification of applicants' or licensees' addresses and place of employment; service.-

(1) Each applicant for a license with the commission and each licensee of the commission is responsible for notifying the commission in writing of the applicant's or licensee's current mailing address, e-mail address, and place of employment. An applicant's failure to notify the commission constitutes a violation of this section, and the applicant's application may be denied. A licensee's failure to notify the commission of any change to the e-mail or mailing address of record constitutes a violation of this section, and the licensee may be disciplined by the commission as described in s. 550.0251(10).

(2) Notwithstanding any provision of law to the contrary, service by e-mail to an applicant's or licensee's e-mail address of record with the commission constitutes sufficient notice to the applicant or licensee for any official communication. The commission may, in its discretion, provide service for any official communication by regular mail to an applicant's or licensee's last known mailing address. The commission is not required to provide service by both e-mail and regular mail.

(3) Notwithstanding any provision of law to the contrary,

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117 when an administrative complaint or other document setting forth
 118 intended or final agency action is to be served on an applicant
 119 or a licensee, the commission is only required to provide
 120 service by e-mail to the applicant's or licensee's e-mail
 121 address on record with the commission. E-mail service
 122 constitutes sufficient notice to the person or persons upon whom
 123 an administrative complaint or any other document setting forth
 124 intended or final agency action is served. The commission may,
 125 in its discretion, provide service of an administrative
 126 complaint or any other documents setting forth intended or final
 127 agency action by regular mail to an applicant's or licensee's
 128 last known mailing address. The commission is not required to
 129 provide service by both e-mail and regular mail.

130 Section 3. Subsections (1) and (3) of section 550.01215,
 131 Florida Statutes, are amended to read:

132 550.01215 License application; periods of operation;
 133 license fees; bond.—

134 (1) Each permitholder shall annually, during the period
 135 between January ~~December~~ 15 and February ~~January~~ 4, file in
 136 writing with the commission its application for an operating
 137 license for a pari-mutuel facility for the conduct of pari-
 138 mutuel wagering during the next state fiscal year, including
 139 intertrack and simulcast race wagering. Each application for
 140 live performances must specify the number, dates, and starting
 141 times of all live performances that the permitholder intends to
 142 conduct. It must also specify which performances will be
 143 conducted as charity or scholarship performances.

144 (a) Each application for an operating license also must
 145 include:

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146 1. For each permitholder, whether the permitholder intends
 147 to accept wagers on intertrack or simulcast events.
 148 2. For each permitholder that elects to operate a cardroom,
 149 the dates and periods of operation the permitholder intends to
 150 operate the cardroom.
 151 3. For each thoroughbred racing permitholder that elects to
 152 receive or rebroadcast out-of-state races, the dates for all
 153 performances that the permitholder intends to conduct.
 154 (b)1. A greyhound permitholder may not conduct live racing.
 155 A jai alai permitholder, harness horse racing permitholder, or
 156 quarter horse racing permitholder may elect not to conduct live
 157 racing or games. A thoroughbred permitholder must conduct live
 158 racing. A greyhound permitholder, jai alai permitholder, harness
 159 horse racing permitholder, or quarter horse racing permitholder
 160 that does not conduct live racing or games retains its permit;
 161 is a pari-mutuel facility as defined in s. 550.002(23); if such
 162 permitholder has been issued a slot machine license, the
 163 facility where such permit is located remains an eligible
 164 facility as defined in s. 551.102(4), continues to be eligible
 165 for a slot machine license pursuant to s. 551.104(3), and is
 166 exempt from ss. 551.104(4)(c) and (10) and 551.114(2); is
 167 eligible, but not required, to be a guest track and, if the
 168 permitholder is a harness horse racing permitholder, to be a
 169 host track for purposes of intertrack wagering and simulcasting
 170 pursuant to ss. 550.3551, 550.615, 550.625, and 550.6305; and
 171 remains eligible for a cardroom license.
 172 2. A permitholder or licensee may not conduct live
 173 greyhound racing or dogracing in connection with any wager for
 174 money or any other thing of value in the state. The commission

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may deny, suspend, or revoke any permit or license under this chapter if a permitholder or licensee conducts live greyhound racing or dogracing in violation of this subparagraph. In addition to, or in lieu of, denial, suspension, or revocation of such permit or license, the commission may impose a civil penalty of up to \$5,000 against the permitholder or licensee for a violation of this subparagraph. All penalties imposed and collected must be deposited with the Chief Financial Officer to the credit of the General Revenue Fund.

(c) Permitholders may amend their applications through February 28.

(d) Notwithstanding any other provision of law, other than a permitholder issued a permit pursuant to s. 550.3345, a pari-mutuel permitholder may not be issued an operating license for the conduct of pari-mutuel wagering, slot machine gaming, or the operation of a cardroom if the permitholder did not hold an operating license for the conduct of pari-mutuel wagering for fiscal year 2020-2021. This paragraph does not apply to a purchaser, transferee, or assignee holding a valid permit for the conduct of pari-mutuel wagering approved pursuant to s. 550.054(15)(a).

(3) The commission shall issue each license no later than ~~April~~ March 15. Each permitholder shall operate all performances at the date and time specified on its license. ~~The commission shall have the authority to approve minor changes in racing dates after a license has been issued.~~ The commission may approve changes in performance racing dates after a license has been issued ~~when there is no objection from any operating permitholder that is conducting live racing or games and that is~~

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~~located within 50 miles of the permitholder requesting the changes in operating dates. In the event of an objection, the commission shall approve or disapprove the change in operating dates based upon the impact on operating permitholders located within 50 miles of the permitholder requesting the change in operating dates.~~ In making the determination to change performance racing dates, the commission may ~~shall~~ take into consideration the impact of such changes on state revenues.

Section 4. Subsection (1), paragraph (b) of subsection (3), and subsection (5) of section 550.0951, Florida Statutes, are amended to read:

550.0951 Payment of daily license fee and taxes; penalties.—

(1) DAILY LICENSE FEE.—

(a) Each person engaged in the business of conducting race meetings or jai alai games under this chapter, hereinafter referred to as the "permitholder," "licensee," or "permittee," shall pay to the commission, for the use of the commission, a daily license fee on each live or simulcast pari-mutuel event of \$100 for each horserace and \$80 for each dograce and \$40 for each jai alai game conducted at a racetrack or fronton licensed under this chapter. ~~The In addition to the tax exemption specified in s. 550.09514(1) of \$360,000 or \$500,000 per greyhound permitholder per state fiscal year, each greyhound permitholder shall receive in the current state fiscal year a tax credit equal to the number of live greyhound races conducted in the previous state fiscal year times the daily license fee specified for each dograce in this subsection applicable for the previous state fiscal year. This tax credit and the exemption in~~

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s. 550.09514(1) applies ~~shall be applicable~~ to any tax imposed by this chapter or the daily license fees imposed by this chapter except during any charity or scholarship performances conducted pursuant to s. 550.0351. Each permitholder shall pay daily license fees not to exceed \$500 per day on any simulcast races or games on which such permitholder accepts wagers regardless of the number of out-of-state events taken or the number of out-of-state locations from which such events are taken. This license fee shall be deposited with the Chief Financial Officer to the credit of the Pari-mutuel Wagering Trust Fund.

(b) Each permitholder that cannot utilize the full amount of the exemption of \$360,000 or \$500,000 provided in s. 550.09514(1) ~~or the daily license fee credit provided in this section~~ may, after notifying the commission in writing, elect once per state fiscal year on a form provided by the commission to transfer such exemption or credit or any portion thereof to any greyhound permitholder which acts as a host track to such permitholder for the purpose of intertrack wagering. Once an election to transfer such exemption or credit is filed with the commission, it shall not be rescinded. The commission shall disapprove the transfer when the amount of the exemption or credit or portion thereof is unavailable to the transferring permitholder or when the permitholder who is entitled to transfer the exemption or credit or who is entitled to receive the exemption or credit owes taxes to the state pursuant to a deficiency letter or administrative complaint issued by the commission. Upon approval of the transfer by the commission, the transferred tax exemption or credit is ~~shall be~~ effective for

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~~the first performance of the~~ next payment period as specified in subsection (5). The exemption or credit transferred to such host track may be applied by such host track against any taxes imposed by this chapter or daily license fees imposed by this chapter. The greyhound permitholder host track to which such exemption or credit is transferred shall reimburse such permitholder the exact monetary value of such transferred exemption or credit as actually applied against the taxes and daily license fees of the host track. The commission shall ensure that all transfers of exemption or credit are made in accordance with this subsection and has ~~shall have~~ the authority to adopt rules to ensure the implementation of this section.

(3) TAX ON HANDLE.—Each permitholder shall pay a tax on contributions to pari-mutuel pools, the aggregate of which is hereinafter referred to as "handle," on races or games conducted by the permitholder. The tax is imposed daily and is based on the total contributions to all pari-mutuel pools conducted during the daily performance. If a permitholder conducts more than one performance daily, the tax is imposed on each performance separately.

(b)1. The tax on handle for dogracing is 5.5 percent of the handle, ~~except that for live charity performances held pursuant to s. 550.0351, and for intertrack wagering on such charity performances at a guest greyhound track within the market area of the host, the tax is 7.6 percent of the handle.~~

2. The tax on handle for jai alai is 7.1 percent of the handle.

(5) PAYMENT AND DISPOSITION OF FEES AND TAXES.—Payments imposed by this section must ~~shall~~ be paid to the commission.

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291 The commission shall deposit these sums with the Chief Financial
 292 Officer, to the credit of the Pari-mutuel Wagering Trust Fund,
 293 hereby established. The permitholder shall remit to the
 294 commission payment for the daily license fee, the admission tax,
 295 the tax on handle, and the breaks tax. Such ~~payments shall be~~
 296 ~~remitted by 3 p.m. Wednesday of each week for taxes imposed and~~
 297 ~~collected for the preceding week ending on Sunday. Beginning on~~
 298 ~~July 1, 2012, such payments must~~ shall be remitted by 3 p.m. on
 299 the 5th day of each calendar month for taxes imposed and
 300 collected for the preceding calendar month. If the 5th day of
 301 the calendar month falls on a weekend, payments must shall be
 302 remitted by 3 p.m. the first Monday following the weekend.
 303 Permitholders shall file a report under oath by the 5th day of
 304 each calendar month for all taxes remitted during the preceding
 305 calendar month. Such payments must shall be accompanied by a
 306 report under oath showing the total of all admissions, the pari-
 307 mutuel wagering activities for the preceding calendar month, and
 308 such other information as may be prescribed by the commission.

309 Section 5. Subsection (7) of section 550.09515, Florida
 310 Statutes, is amended, and subsection (4) of that section is
 311 reenacted for the purpose of incorporating the amendment made by
 312 this act to section 550.0951, Florida Statutes, to read:

313 550.09515 Thoroughbred horse taxes; abandoned interest in a
 314 permit for nonpayment of taxes.—

315 (4) In the event that a court of competent jurisdiction
 316 determines any of the provisions of this section to be
 317 unconstitutional, it is the intent of the Legislature that the
 318 provisions contained in this section shall be null and void and
 319 that the provisions of s. 550.0951 shall apply to all

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320 thoroughbred horse permitholders beginning on the date of such
 321 judicial determination. To this end, the Legislature declares
 322 that it would not have enacted any of the provisions of this
 323 section individually and, to that end, expressly finds them not
 324 to be severable.

325 ~~(7) If a thoroughbred permitholder fails to operate all~~
 326 ~~performances on its 2001-2002 license, failure to pay tax on~~
 327 ~~handle for a full schedule of live races for those performances~~
 328 ~~in the 2001-2002 fiscal year does not constitute failure to pay~~
 329 ~~taxes on handle for a full schedule of live races in a fiscal~~
 330 ~~year for the purposes of subsection (3). This subsection may not~~
 331 ~~be construed as forgiving a thoroughbred permitholder from~~
 332 ~~paying taxes on performances conducted at its facility pursuant~~
 333 ~~to its 2001-2002 license other than for failure to operate all~~
 334 ~~performances on its 2001-2002 license. This subsection expires~~
 335 ~~July 1, 2003.~~

336 Section 6. Paragraphs (a) and (c) of subsection (5) of
 337 section 550.105, Florida Statutes, are amended, and paragraph
 338 (g) is added to that subsection, to read:

339 550.105 Occupational licenses of racetrack employees; fees;
 340 denial, suspension, and revocation of license; penalties and
 341 fines.—

342 (5) (a) The commission may do the following, if the state
 343 racing commission or racing authority of such other state or
 344 jurisdiction extends to the commission reciprocal courtesy to
 345 maintain the disciplinary control:

346 1. Deny a license to or revoke, suspend, or place
 347 conditions upon or restrictions on a license of any person who
 348 has been refused a license by any other state racing commission

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or racing authority or has been subject to a provisional suspension or period of ineligibility by the federal Horseracing Integrity and Safety Authority (HISA), or another such authority designated by the Federal Trade Commission.

2. Deny, suspend, or place conditions on a license of any person who is under suspension, ~~or~~ has unpaid fines in another jurisdiction, or is subject to a provisional suspension or period of ineligibility under HISA related to the finding of a prohibited substance in an animal's hair or bodily fluids. Any suspension imposed pursuant to this subparagraph expires on the date that the provisional suspension or period of ineligibility imposed by HISA expires.

~~if the state racing commission or racing authority of such other state or jurisdiction extends to the commission reciprocal courtesy to maintain the disciplinary control.~~

(c) The commission may deny, declare ineligible, or revoke any occupational license if the applicant for such license has been convicted of a felony or misdemeanor in this state, in any other state, or under the laws of the United States, if such felony or misdemeanor is related to gambling or bookmaking, as contemplated in s. 849.25, or involves cruelty to animals. If the applicant establishes that she or he is of good moral character, that she or he has been rehabilitated, and that the crime she or he was convicted of is not related to pari-mutuel wagering and is not a capital offense, the restrictions excluding offenders may be waived by ~~the director of the~~ commission.

(g) If an occupational license is summarily suspended under

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this subsection, the commission must offer the licensee a postsuspension hearing within 72 hours after commencement of the suspension. The occupational licensee has the burden of proving by clear and convincing evidence that she or he is not subject to a provisional suspension or period of ineligibility imposed by HISA. The standard of review for the commission under this paragraph is whether the commission's action was an abuse of its discretion.

Section 7. Paragraph (a) of subsection (2) of section 550.125, Florida Statutes, is amended to read:

550.125 Uniform reporting system; bond requirement.-

(2) (a) Each permitholder issued an operating license ~~that conducts race meetings or jai alai exhibitions~~ under this chapter shall keep records that clearly show the ~~total number of admissions and the total amount of money contributed to each pari-mutuel pools, cardroom gross receipts, and slot machine revenues on each race or exhibition separately and the amount of money received daily from admission fees~~ and, within 120 days after the end of its fiscal year, shall submit to the commission a complete annual report of its accounts, audited by a certified public accountant licensed to practice in the state.

Section 8. Section 550.1647, Florida Statutes, is repealed.

Section 9. Subsection (3) of section 550.505, Florida Statutes, is amended to read:

550.505 Nonwagering permits.-

(3) (a) Upon receipt of a nonwagering permit, the permitholder shall apply annually between January 15 and February 4 ~~must apply to the commission before June 1~~ of each year for a ~~an annual~~ nonwagering license for the next state

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~~fiscal succeeding calendar~~ year. Such application must set forth the days and locations at which the permitholder will conduct nonwagering horseracing, must demonstrate that any location to which the nonwagering license applies is available for such use, and must indicate any changes in ownership or management of the permitholder occurring since the date of application for the prior license.

(b) On or before ~~April 15~~ August 1 of each year, the commission shall issue a license authorizing the nonwagering permitholder to conduct nonwagering horseracing during the next state fiscal ~~succeeding calendar~~ year during the period and for the number of days set forth in the application, subject to ~~all other provisions of~~ this section.

(c) The commission may extend a nonwagering license during the 2024 calendar year through the 2024-2025 fiscal year upon application for such extension by the nonwagering permitholder ~~conduct an eligibility investigation to determine the qualifications of any new ownership or management interest in the permit.~~

Section 10. Paragraph (b) of subsection (4) and subsection (8) of section 551.104, Florida Statutes, are amended to read:

551.104 License to conduct slot machine gaming.—

(4) As a condition of licensure and to maintain continued authority for the conduct of slot machine gaming, the slot machine licensee shall:

(b) Continue to be in compliance with chapter 550, when ~~where~~ applicable, and maintain the pari-mutuel permit and license in good standing pursuant to ~~the provisions of~~ chapter 550. ~~Notwithstanding any contrary provision of law and in order~~

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~~to expedite the operation of slot machines at eligible facilities, any eligible facility shall be entitled within 60 days after the effective date of this act to amend its 2006-2007 pari-mutuel wagering operating license issued by the commission under ss. 550.0115 and 550.01215. The commission shall issue a new license to the eligible facility to effectuate any approved change.~~

(8) A slot machine licensee shall file with the commission an audit of the receipt and distribution of all slot machine revenues provided by an independent certified public accountant licensed under chapter 473 verifying compliance with all financial and auditing provisions of this chapter and ~~the~~ associated rules ~~adopted under this chapter~~. The audit must include verification of compliance with all statutes and rules regarding all required records of slot machine operations. Such audit ~~must~~ shall be filed within 120 ~~60~~ days after the end of its fiscal year completion of the permitholder's pari-mutuel ~~meet.~~

Section 11. Paragraph (b) of subsection (6) of section 551.107, Florida Statutes, is amended to read:

551.107 Slot machine occupational license; findings; application; fee.—

(6)

(b) The commission may deny, revoke, or refuse to renew any slot machine occupational license if the applicant for such license or the licensee has been convicted of a felony or misdemeanor in this state, in any other state, or under the laws of the United States if such felony or misdemeanor is related to gambling or bookmaking as described in s. 849.25. The

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465 restrictions authorized in this paragraph may be waived by the
 466 commission if the applicant establishes that she or he is of
 467 good moral character, that she or he has been rehabilitated, and
 468 that the crime she or he was convicted of is not related to slot
 469 machine gaming and is not a capital offense.

470 Section 12. For the purpose of incorporating the amendment
 471 made by this act to section 550.0951, Florida Statutes, in
 472 references thereto, paragraph (c) of subsection (2) of section
 473 212.04, Florida Statutes, is reenacted to read:

474 212.04 Admissions tax; rate, procedure, enforcement.—
 475 (2)

476 (c) The taxes imposed by this section shall be collected in
 477 addition to the admission tax collected pursuant to s. 550.0951,
 478 but the amount collected under s. 550.0951 shall not be subject
 479 to taxation under this chapter.

480 Section 13. For the purpose of incorporating the amendment
 481 made by this act to section 550.0951, Florida Statutes, in a
 482 reference thereto, subsection (4) of section 550.0351, Florida
 483 Statutes, is reenacted to read:

484 550.0351 Charity racing days.—

485 (4) The total of all profits derived from the conduct of a
 486 charity day performance must include all revenues derived from
 487 the conduct of that racing performance, including all state
 488 taxes that would otherwise be due to the state, except that the
 489 daily license fee as provided in s. 550.0951(1) and the breaks
 490 for the promotional trust funds as provided in s. 550.2625(3),
 491 (4), (5), (7), and (8) shall be paid to the commission. All
 492 other revenues from the charity racing performance, including
 493 the commissions, breaks, and admissions and the revenues from

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494 parking, programs, and concessions, shall be included in the
 495 total of all profits.

496 Section 14. For the purpose of incorporating the amendment
 497 made by this act to section 550.0951, Florida Statutes, in a
 498 reference thereto, subsection (2) of section 550.0951, Florida
 499 Statutes, is reenacted to read:

500 550.0951 Jai alai taxes; abandoned interest in a permit
 501 for nonpayment of taxes.—

502 (2) Notwithstanding the provisions of s. 550.0951(3)(b),
 503 wagering on live jai alai performances shall be subject to the
 504 following taxes:

505 (a)1. The tax on handle per performance for live jai alai
 506 performances is 4.25 percent of handle per performance. However,
 507 when the live handle of a permitholder during the preceding
 508 state fiscal year was less than \$15 million, the tax shall be
 509 paid on the handle in excess of \$30,000 per performance per day.

510 2. The tax rate shall be applicable only until the
 511 requirements of paragraph (b) are met.

512 (b) At such time as the total of admissions tax, daily
 513 license fee, and tax on handle for live jai alai performances
 514 paid to the commission by a permitholder during the current
 515 state fiscal year exceeds the total state tax revenues from
 516 wagering on live jai alai performances paid or due by the
 517 permitholder in fiscal year 1991-1992, the permitholder shall
 518 pay tax on handle for live jai alai performances at a rate of
 519 2.55 percent of the handle per performance for the remainder of
 520 the current state fiscal year. For purposes of this section,
 521 total state tax revenues on live jai alai wagering in fiscal
 522 year 1991-1992 shall include any admissions tax, tax on handle,

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surtaxes on handle, and daily license fees.

(c) If no tax on handle for live jai alai performances were paid to the commission by a jai alai permitholder during the 1991-1992 state fiscal year, then at such time as the total of admissions tax, daily license fee, and tax on handle for live jai alai performances paid to the commission by a permitholder during the current state fiscal year exceeds the total state tax revenues from wagering on live jai alai performances paid or due by the permitholder in the last state fiscal year in which the permitholder conducted a full schedule of live games, the permitholder shall pay tax on handle for live jai alai performances at a rate of 3.3 percent of the handle per performance for the remainder of the current state fiscal year. For purposes of this section, total state tax revenues on live jai alai wagering shall include any admissions tax, tax on handle, surtaxes on handle, and daily license fees. This paragraph shall take effect July 1, 1993.

(d) A permitholder who obtains a new permit issued by the commission subsequent to the 1991-1992 state fiscal year and a permitholder whose permit has been converted to a jai alai permit under the provisions of this chapter, shall, at such time as the total of admissions tax, daily license fee, and tax on handle for live jai alai performances paid to the commission by the permitholder during the current state fiscal year exceeds the average total state tax revenues from wagering on live jai alai performances for the first 3 consecutive jai alai seasons paid to or due the commission by the permitholder and during which the permitholder conducted a full schedule of live games, pay tax on handle for live jai alai performances at a rate of

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3.3 percent of the handle per performance for the remainder of the current state fiscal year.

(e) The payment of taxes pursuant to paragraphs (b), (c), and (d) shall be calculated and commence beginning the day in which the permitholder is first entitled to the reduced rate specified in this section and the report of taxes required by s. 550.0951(5) is submitted to the commission.

(f) A jai alai permitholder paying taxes under this section shall retain the breaks and pay an amount equal to the breaks as special prize awards which shall be in addition to the regular contracted prize money paid to jai alai players at the permitholder's facility. Payment of the special prize money shall be made during the permitholder's current meet.

(g) For purposes of this section, "handle" shall have the same meaning as in s. 550.0951, and shall not include handle from intertrack wagering.

Section 15. For the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, in a reference thereto, subsection (4) of section 550.09512, Florida Statutes, is reenacted to read:

550.09512 Harness horse taxes; abandoned interest in a permit for nonpayment of taxes.—

(4) In the event that a court of competent jurisdiction determines any of the provisions of this section to be unconstitutional, it is the intent of the Legislature that the provisions contained in this section shall be null and void and that the provisions of s. 550.0951 shall apply to all harness horse permitholders beginning on the date of such judicial determination. To this end, the Legislature declares that it

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would not have enacted any of the provisions of this section individually and, to that end, expressly finds them not to be severable.

Section 16. For the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, in references thereto, subsection (1) and paragraph (e) of subsection (2) of section 550.09514, Florida Statutes, are reenacted to read:

550.09514 Greyhound dogracing taxes; purse requirements.—

(1) Wagering on greyhound racing is subject to a tax on handle for live greyhound racing as specified in s. 550.0951(3). However, each permitholder shall pay no tax on handle until such time as this subsection has resulted in a tax savings per state fiscal year of \$360,000. Thereafter, each permitholder shall pay the tax as specified in s. 550.0951(3) on all handle for the remainder of the permitholder's current race meet. For the three permitholders that conducted a full schedule of live racing in 1995, and are closest to another state that authorizes greyhound pari-mutuel wagering, the maximum tax savings per state fiscal year shall be \$500,000. The provisions of this subsection relating to tax exemptions shall not apply to any charity or scholarship performances conducted pursuant to s. 550.0351.

(2)

(e) In addition to the purse requirements of paragraphs (a)-(c), each greyhound permitholder shall pay as purses an amount equal to one-third of the amount of the tax reduction on live and simulcast handle applicable to such permitholder as a result of the reductions in tax rates provided by this act through the amendments to s. 550.0951(3). With respect to

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intertrack wagering when the host and guest tracks are greyhound permitholders not within the same market area, an amount equal to the tax reduction applicable to the guest track handle as a result of the reduction in tax rate provided by this act through the amendment to s. 550.0951(3) shall be distributed to the guest track, one-third of which amount shall be paid as purses at the guest track. However, if the guest track is a greyhound permitholder within the market area of the host or if the guest track is not a greyhound permitholder, an amount equal to such tax reduction applicable to the guest track handle shall be retained by the host track, one-third of which amount shall be paid as purses at the host track. These purse funds shall be disbursed in the week received if the permitholder conducts at least one live performance during that week. If the permitholder does not conduct at least one live performance during the week in which the purse funds are received, the purse funds shall be disbursed weekly during the permitholder's next race meet in an amount determined by dividing the purse amount by the number of performances approved for the permitholder pursuant to its annual license, and multiplying that amount by the number of performances conducted each week. The commission shall conduct audits necessary to ensure compliance with this paragraph.

Section 17. For the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, in a reference thereto, subsection (3) of section 550.09516, Florida Statutes, is reenacted to read:

550.09516 Credit for eligible permitholders conducting thoroughbred racing.—

(3) Beginning July 1, 2023, and each July 1 thereafter,

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each permitholder granted a credit pursuant to this section may apply the credit to the taxes and fees due under ss. 550.0951, 550.09515, and 550.3551(3), less any credit received by the permitholder under s. 550.09515(6), and less the amount of state taxes that would otherwise be due to the state for the conduct of charity day performances under s. 550.0351(4). The unused portion of the credit may be carried forward and applied each month as taxes and fees become due. Any unused credit remaining at the end of a fiscal year expires and may not be used.

Section 18. For the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, in a reference thereto, subsection (1) of section 550.135, Florida Statutes, is reenacted to read:

550.135 Division of moneys derived under this law.—All moneys that are deposited with the Chief Financial Officer to the credit of the Pari-mutuel Wagering Trust Fund shall be distributed as follows:

(1) The daily license fee revenues collected pursuant to s. 550.0951(1) shall be used to fund the operating cost of the commission; however, other collections in the Pari-mutuel Wagering Trust Fund may also be used to fund the operation of the commission in accordance with authorized appropriations.

Section 19. For the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, in references thereto, subsection (2) of section 550.1625, Florida Statutes, is reenacted to read:

550.1625 Dogracing; taxes.—

(2) A permitholder that conducts a dograce meet under this chapter must pay the daily license fee, the admission tax, the

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breaks tax, and the tax on pari-mutuel handle as provided in s. 550.0951 and is subject to all penalties and sanctions provided in s. 550.0951(6).

Section 20. For the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, in references thereto, paragraph (b) of subsection (2), paragraph (c) of subsection (3), and subsection (4) of section 550.3551, Florida Statutes, are reenacted to read:

550.3551 Transmission of racing and jai alai information; commingling of pari-mutuel pools.—

(2) Any horse track or fronton licensed under this chapter may transmit broadcasts of races or games conducted at the enclosure of the licensee to locations outside this state.

(b) Wagers accepted by any out-of-state pari-mutuel permitholder or licensed betting system on a race broadcast under this subsection may be, but are not required to be, included in the pari-mutuel pools of the horse track in this state that broadcasts the race upon which wagers are accepted. The handle, as referred to in s. 550.0951(3), does not include any wagers accepted by an out-of-state pari-mutuel permitholder or licensed betting system, irrespective of whether such wagers are included in the pari-mutuel pools of the Florida permitholder as authorized by this subsection.

(3) Any horse track licensed under this chapter may receive broadcasts of horseraces conducted at other horse racetracks located outside this state at the racetrack enclosure of the licensee during its racing meet.

(c) All forms of pari-mutuel wagering are allowed on races broadcast under this section, and all money wagered by patrons

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on such races shall be computed as part of the total amount of money wagered at each racing performance for purposes of taxation under ss. 550.0951, 550.09512, and 550.09515. Section 550.2625(2) (a), (b), and (c) does not apply to any money wagered on races broadcast under this section. Similarly, the takeout shall be increased by breaks and uncashed tickets for wagers on races broadcast under this section, notwithstanding any contrary provision of this chapter.

(4) Any greyhound permitholder or jai alai permitholder licensed under this chapter may receive at its licensed location broadcasts of dograces or jai alai games conducted at other tracks or frontons located outside the state. All forms of pari-mutuel wagering are allowed on dograces or jai alai games broadcast under this subsection. All money wagered by patrons on dograces broadcast under this subsection shall be computed in the amount of money wagered each performance for purposes of taxation under ss. 550.0951 and 550.09511.

Section 21. For the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, in references thereto, subsections (3) through (6) of section 550.26352, Florida Statutes, are reenacted to read:

550.26352 Breeders' Cup Meet; pools authorized; conflicts; taxes; credits; transmission of races; rules; application.—

(3) If the permitholder conducting the Breeders' Cup Meet is located within 35 miles of one or more permitholders scheduled to conduct a thoroughbred race meet on any of the 3 days of the Breeders' Cup Meet, then operation on any of those 3 days by the other permitholders is prohibited. As compensation for the loss of racing days caused thereby, such operating

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permitholders shall receive a credit against the taxes otherwise due and payable to the state under ss. 550.0951 and 550.09515. This credit shall be in an amount equal to the operating loss determined to have been suffered by the operating permitholders as a result of not operating on the prohibited racing days, but shall not exceed a total of \$950,000. The determination of the amount to be credited shall be made by the commission upon application by the operating permitholder. The tax credits provided in this subsection shall not be available unless an operating permitholder is required to close a bona fide meet consisting in part of no fewer than 10 scheduled performances in the 15 days immediately preceding or 10 scheduled performances in the 15 days immediately following the Breeders' Cup Meet. Such tax credit shall be in lieu of any other compensation or consideration for the loss of racing days. There shall be no replacement or makeup of any lost racing days.

(4) Notwithstanding any provision of ss. 550.0951 and 550.09515, the permitholder conducting the Breeders' Cup Meet shall pay no taxes on the handle included within the pari-mutuel pools of said permitholder during the Breeders' Cup Meet.

(5) The permitholder conducting the Breeders' Cup Meet shall receive a credit against the taxes otherwise due and payable to the state under ss. 550.0951 and 550.09515 generated during said permitholder's next ensuing regular thoroughbred race meet. This credit shall be in an amount not to exceed \$950,000 and shall be utilized by the permitholder to pay the purses offered by the permitholder during the Breeders' Cup Meet in excess of the purses which the permitholder is otherwise required by law to pay. The amount to be credited shall be

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determined by the commission upon application of the
permitholder which is subject to audit by the commission.

(6) The permitholder conducting the Breeders' Cup Meet
shall receive a credit against the taxes otherwise due and
payable to the state under ss. 550.0951 and 550.09515 generated
during said permitholder's next ensuing regular thoroughbred
race meet. This credit shall be in an amount not to exceed
\$950,000 and shall be utilized by the permitholder for such
capital improvements and extraordinary expenses as may be
necessary for operation of the Breeders' Cup Meet. The amount to
be credited shall be determined by the commission upon
application of the permitholder which is subject to audit by the
commission.

Section 22. For the purpose of incorporating the amendment
made by this act to section 550.0951, Florida Statutes, in
references thereto, subsection (4) of section 550.375, Florida
Statutes, is reenacted to read:

550.375 Operation of certain harness tracks.—

(4) The permitholder conducting a harness horse race meet
must pay the daily license fee, the admission tax, the tax on
breaks, and the tax on pari-mutuel handle provided in s.
550.0951 and is subject to all penalties and sanctions provided
in s. 550.0951(6).

Section 23. This act shall take effect July 1, 2024.



The Florida Senate

Committee Agenda Request

To: Senator Joe Gruters, Chair
Committee on Regulated Industries

Subject: Committee Agenda Request

Date: January 9, 2024

I respectfully request that **Senate Bill #804**, relating to Gaming Permits, be placed on the:

- ☐ committee agenda at your earliest possible convenience.
- ☒ next committee agenda.

A handwritten signature in blue ink, appearing to read "Travis Hutson".

Senator Travis Hutson
Florida Senate, District 7


**AMENDMENT TO THE 2021 GAMING COMPACT BETWEEN
THE SEMINOLE TRIBE OF FLORIDA
AND THE STATE OF FLORIDA**

The 2021 Gaming Compact Between the Seminole Tribe of Florida and the State of Florida ("Compact") was executed on April 23, 2021. The State of Florida ("State") and the Seminole Tribe of Florida ("Tribe") agree to the following amendments to the Compact:

1. Part XVIII.A is deleted in its entirety and replaced with "Reserved."
2. The Tribe agrees that it will not commence Sports Betting, as defined in Part III.CC, prior to October 15, 2021.

APPROVED:


State of Florida



Ron DeSantis
Governor

Date: MAY 17, 2021

Seminole Tribe of Florida



Marcellus W. Osceola, Jr.
Chairman of the Tribal Council

Date: may 17, 2021

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Regulated Industries

BILL: SB 692

INTRODUCER: Senator Hutson

SUBJECT: Public Records/Florida Gaming Control Commission

DATE: January 12, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Kraemer	Imhof	RI	Pre-meeting
2.			GO	
3.			RC	

I. Summary:

SB 692 exempts from public records copying and inspection requirements certain identifying information of current or former commissioners of the Florida Gaming Control Commission (commission) and their family members. The exemption restricts access to information in public records which may identify or locate current or former commissioners, and their spouses and children.

The bill exempts from public disclosure the following information:

- The home addresses, telephone numbers, dates of birth, and photographs of current or former commissioners;
- The names, home addresses, telephone numbers, dates of birth, photographs, and places of employment of the spouses and children of current or former commissioners; and
- The names and locations of schools and day care facilities attended by the children of current or former commissioners.

This exemption applies to information held by an agency before, on, or after July 1, 2024 and is repealed on October 2, 2029, unless reenacted by the Legislature.

The bill provides a statement of public necessity as required by the State Constitution.

Because the bill creates a new public records exemption, it requires a two-thirds vote of the members present and voting in each house of the Legislature for final passage.

According to the FGCC, the bill has no fiscal impact to state government.¹

¹ See Florida Gaming Control Commission, *2024 Agency Legislative Bill Analysis for SB 692* at 5 (Dec. 21, 2023) (on file with the Senate Committee on Regulated Industries).

The bill takes effect July 1, 2024.

II. Present Situation:

Access to Public Records - Generally

The Florida Constitution provides that the public has the right to inspect or copy records made or received in connection with official governmental business.² The right to inspect or copy applies to the official business of any public body, officer, or employee of the state, including all three branches of state government, local governmental entities, and any person acting on behalf of the government.³

Additional requirements and exemptions related to public records are found in various statutes and rules, depending on the branch of government involved. For instance, s. 11.0431, F.S., provides public access requirements for legislative records. Relevant exemptions are codified in s. 11.0431(2)-(3), F.S., and adopted in the rules of each house of the legislature.⁴ Florida Rule of Judicial Administration 2.420 governs public access to judicial branch records.⁵ Lastly, ch. 119, F.S., known as the Public Records Act, provides requirements for public records held by executive branch and local government agencies.

Executive Agency Records – The Public Records Act

The Public Records Act provides that all state, county, and municipal records are open for personal inspection and copying by any person, and that providing access to public records is a duty of each agency.⁶

Section 119.011(12), F.S., defines “public records” to include:

[a]ll documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connections with the transaction of official business by any agency.

The Florida Supreme Court has interpreted this definition to encompass all materials made or received by an agency in connection with official business that are used to “perpetuate, communicate, or formalize knowledge of some type.”⁷

² FLA. CONST. art. I, s. 24(a).

³ *Id.*

⁴ See Rule 1.48, *Rules and Manual of the Florida Senate*, (2022-2024) and Rule 14.1, *Rules of the Florida House of Representatives*, Edition 1, (2022-2024).

⁵ *State v. Wooten*, 260 So. 3d 1060 (Fla. 4th DCA 2018).

⁶ Section 119.01(1), F.S. Section 119.011(2), F.S., defines “agency” as “any state, county, district, authority, or municipal officer, department, division, board, bureau, commission, or other separate unit of government created or established by law including, for the purposes of this chapter, the Commission on Ethics, the Public Service Commission, and the Office of Public Counsel, and any other public or private agency, person, partnership, corporation, or business entity acting on behalf of any public agency.”

⁷ *Shevin v. Byron, Harless, Schaffer, Reid and Assoc., Inc.*, 379 So. 2d 633, 640 (Fla. 1980).

The Florida Statutes specify conditions under which public access to governmental records must be provided. The Public Records Act guarantees every person's right to inspect and copy any public record at any reasonable time, under reasonable conditions, and under supervision by the custodian of the public record.⁸ A violation of the Public Records Act may result in civil or criminal liability.⁹

The Legislature may exempt public records from public access requirements by passing a general law by a two-thirds vote of both the House and the Senate.¹⁰ The exemption must state with specificity the public necessity justifying the exemption and must be no broader than necessary to accomplish the stated purpose of the exemption.¹¹

General exemptions from the public records requirements are contained in the Public Records Act.¹² Specific exemptions often are placed in the substantive statutes relating to a particular agency or program.¹³

When creating a public records exemption, the Legislature may provide that a record is "exempt" or "confidential and exempt." There is a difference between records the Legislature has determined to be exempt from the Public Records Act and those which the Legislature has determined to be exempt from the Public Records Act *and confidential*.¹⁴ Records designated as "confidential and exempt" are not subject to inspection by the public and may only be released under the circumstances defined by statute.¹⁵ Records designated as "exempt" may be released at the discretion of the records custodian under certain circumstances.¹⁶

Open Government Sunset Review Act

The provisions of s. 119.15, F.S., known as the Open Government Sunset Review Act¹⁷ (the act), prescribe a legislative review process for newly created or substantially amended¹⁸ public records or open meetings exemptions, with specified exceptions.¹⁹ The act requires the repeal of such exemption on October 2nd of the fifth year after creation or substantial amendment; in

⁸ Section 119.07(1)(a), F.S.

⁹ Section 119.10, F.S. Public records laws are found throughout the Florida Statutes, as are the penalties for violating those laws.

¹⁰ FLA. CONST. art. I, s. 24(c).

¹¹ *Id. See, e.g., Halifax Hosp. Medical Center v. News-Journal Corp.*, 724 So. 2d 567 (Fla. 1999) (holding that a public meetings exemption was unconstitutional because the statement of public necessity did not define important terms and did not justify the breadth of the exemption); *Baker County Press, Inc. v. Baker County Medical Services, Inc.*, 870 So. 2d 189 (Fla. 1st DCA 2004) (holding that a statutory provision written to bring another party within an existing public records exemption is unconstitutional without a public necessity statement).

¹² *See, e.g., s. 119.071(1)(a), F.S.* (exempting from public disclosure examination questions and answer sheets of examinations administered by a governmental agency for the purpose of licensure).

¹³ *See, e.g., s. 213.053(2)(a), F.S.* (exempting from public disclosure information contained in tax returns received by the Department of Revenue).

¹⁴ *WFTV, Inc. v. The Sch. Bd. of Seminole County*, 874 So. 2d 48, 53 (Fla. 5th DCA 2004).

¹⁵ *Id.*

¹⁶ *Williams v. City of Minneola*, 575 So. 2d 683 (Fla. 5th DCA 1991).

¹⁷ Section 119.15, F.S.

¹⁸ An exemption is considered to be substantially amended if it is expanded to include more records or information or to include meetings as well as records. Section 119.15(4)(b), F.S.

¹⁹ Section 119.15(2)(a) and (b), F.S., provides that exemptions required by federal law or applicable solely to the Legislature or the State Court System are not subject to the Open Government Sunset Review Act.

order to save an exemption from repeal, the Legislature must reenact the exemption or repeal the sunset date.²⁰ In practice, many exemptions are continued by repealing the sunset date, rather than reenacting the exemption.

The act provides that a public records or open meetings exemption may be created or maintained only if it serves an identifiable public purpose and is no broader than is necessary.²¹ An exemption serves an identifiable purpose if the Legislature finds that the purpose of the exemption outweighs open government policy and cannot be accomplished without the exemption and it meets one of the following purposes:

It allows the state or its political subdivisions to effectively and efficiently administer a program, and administration would be significantly impaired without the exemption;²²

It protects sensitive, personal information, the release of which would be defamatory, cause unwarranted damage to the good name or reputation of the individual, or would jeopardize the individual's safety. If this public purpose is cited as the basis of an exemption, however, only personal identifying information is exempt;²³ or

It protects information of a confidential nature concerning entities, such as trade or business secrets.²⁴

Public Records Exemptions for Enumerated Personnel

Provisions in s. 119.071(4)(d), F.S., exempt from public disclosure the personal identification and location information of enumerated agency personnel, their spouses, and their children. The employing agency as well as the employee may assert the right to the exemption by submitting a written request to each agency that holds the employee's information.²⁵ Additionally, all of these exemptions have retroactive application.²⁶ In order to have the exemption applied to a court record or an official record held by a clerk of court, the party must make a request specifying the document name, type, identification number, and page number.²⁷ Any enumerated personnel who has his or her public records held exempt may file a written and notarized request to any record custodian to have the records released to an identified party.²⁸

Enforcement of Gaming Laws and Florida Gaming Control Commission

In 2021, the Legislature updated Florida law for authorized gaming in the state, and for enforcement of the gambling laws and other laws relating to authorized gaming.²⁹ The Office of

²⁰ Section 119.15(3), F.S.

²¹ Section 119.15(6)(b), F.S.

²² Section 119.15(6)(b)1., F.S.

²³ Section 119.15(6)(b)2., F.S.

²⁴ Section 119.15(6)(b)3., F.S.

²⁵ Section 119.071(4)(d)3., F.S.

²⁶ Section 119.071(4)(d)6., F.S.

²⁷ Section 119.0714(2)(f) and (3)(f), F.S.

²⁸ Section 119.071(4)(d)5., F.S.

²⁹ See ch. 2021-268, Laws of Fla., (Implementation of 2021 Gaming Compact between the Seminole Tribe of Florida and the State of Florida); ch. 2021-269, Laws of Fla., (Gaming Enforcement), ch. 2021-270, Laws of Fla., (Public Records and Public Meetings), and 2021-271, Laws of Fla., (Gaming), Laws of Fla., as amended by ch. 2022-179, Laws of Fla., (Florida Gaming Control Commission). Conforming amendments are made to the section in ch. 2022-7, Laws of Fla., (Reviser's Bill) and ch. 2023-8, Laws of Fla., (Reviser's Bill).

Statewide Prosecution in the Department of Legal Affairs is authorized to investigate and prosecute, in addition to gambling offenses, any violation of ch. 24, F.S., (State Lotteries), part II of ch. 285, F.S., (Gaming Compact), ch. 546, F.S., (Amusement Facilities), ch. 550, F.S., (Pari-mutuel Wagering), ch. 551, F.S., (Slot Machines), or ch. 849, F.S., (Gambling), which are referred to the Office of Statewide Prosecution by the commission.³⁰

In addition to the enhanced authority of the Office of Statewide Prosecution, the commission was created³¹ within the Department of Legal Affairs, to do all of the following:³²

- Exercise all of the regulatory and executive powers of the state with respect to gambling, including pari-mutuel wagering, cardrooms, slot machine facilities, oversight of gaming compacts executed by the state pursuant to the Federal Indian Gaming Regulatory Act, and any other forms of gambling authorized by the State Constitution or law, excluding state lottery games as authorized by the State Constitution.
- Establish procedures consistent with ch. 120, F.S., the Administrative Procedure Act, to ensure adequate due process in the exercise of the commission's regulatory and executive functions.
- Ensure that the laws of this state are not interpreted in any manner that expands the activities authorized in ch. 24, F.S. (State Lotteries), part II of ch. 285, F.S. (Gaming Compact), ch. 546, F.S. (Amusement Facilities), ch. 550, F.S. (Pari-mutuel Wagering), ch. 551, F.S., (Slot Machines), or ch. 849, F.S. (Gambling).
- Review the rules and regulations promulgated by the Seminole Tribal Gaming Commission for the operation of sports betting and propose to the Seminole Tribe Gaming Commission any additional consumer protection measures it deems appropriate. The proposed consumer protection measures may include, but are not limited to, the types of advertising and marketing conducted for sports betting, the types of procedures implemented to prohibit underage persons from engaging in sports betting, and the types of information, materials, and procedures needed to assist patrons with compulsive or addictive gambling problems.
- Evaluate, as the state compliance agency or as the commission, information that is reported by sports governing bodies or other parties to the commission relating to:
 - Any abnormal betting activity or patterns that may indicate a concern about the integrity of a sports event or events;
 - Any other conduct with the potential to corrupt a betting outcome of a sports event for purposes of financial gain, including, but not limited to, match fixing; suspicious or illegal wagering activities, including the use of funds derived from illegal activity, wagers to conceal or launder funds derived from illegal activity, use of agents to place wagers, or use of false identification; and
 - The use of data deemed unacceptable by the commission or the Seminole Tribal Gaming Commission.
- The commission must provide reasonable notice to state and local law enforcement, the Seminole Tribal Gaming Commission, and any appropriate sports governing body of non-proprietary information that may warrant further investigation of nonproprietary information by such entities to ensure integrity of wagering activities in the state.

³⁰ Section 16.56(1)(a), F.S.

³¹ Section 16.71, F.S.

³² Section 16.712, F.S. The commission also administers the Pari-mutuel Wagering Trust Fund. *See* s. 16.71(6), F.S.

- Review any matter within the scope of the jurisdiction of the Division of Pari-mutuel Wagering.
- Review the regulation of licensees, permitholders, or persons regulated by the Division of Pari-mutuel Wagering and the procedures used by the division to implement and enforce the law.
- Review the procedures of the Division of Pari-mutuel Wagering which are used to qualify applicants applying for a license, permit, or registration.
- Receive and review violations reported by a state or local law enforcement agency, the Department of Law Enforcement, the Department of Legal Affairs, the Department of Agriculture and Consumer Services, the Department of Business and Professional Regulation, the Department of the Lottery, the Seminole Tribe of Florida, or any person licensed under ch. 24, F.S. (State Lotteries), part II of ch. 285, F.S. (Gaming Compact), ch. 546, F.S. (Amusement Facilities), ch. 550, F.S. (Pari-mutuel Wagering), ch. 551, F.S., (Slot Machines), or ch. 849, F.S. (Gambling), and determine whether such violation is appropriate for referral to the Office of Statewide Prosecution.
- Refer criminal violations of ch. 24, F.S. (State Lotteries), part II of ch. 285, F.S. (Gaming Compact), ch. 546, F.S. (Amusement Facilities), ch. 550, F.S. (Pari-mutuel Wagering), ch. 551, F.S., (Slot Machines), or ch. 849, F.S. (Gambling) to the appropriate state attorney or to the Office of Statewide Prosecution, as applicable.
- Exercise all other powers and perform any other duties prescribed by the Legislature, and adopt rules to implement the above.

Commissioners

As set forth in s. 16.71, F.S., of the five commissioners appointed as members of the commission, at least one member must have at least 10 years of experience in law enforcement and criminal investigations, at least one member must be a certified public accountant licensed in this state with at least 10 years of experience in accounting and auditing, and at least one member must be an attorney admitted and authorized to practice law in this state for the preceding 10 years. All members serve four-year terms, but may not serve more than 12 years. As of the date of this analysis, there is one vacancy on the commission.

Current and former commissioners and their families may be harassed based on official actions taken or decisions made on behalf of the commission relating to licensees, applicants, and those engaged in illegal conduct, such as gambling, or conducting operations that otherwise violate Florida law.

III. Effect of Proposed Changes:

Section 1 amends s. 119.071(4)(d)2., F.S., to exempt certain information relating to current or former commissioners of the commission and their spouses and children from the public disclosure requirements. The following information will be exempt:

- The home addresses, telephone numbers, dates of birth, and photographs of current or former commissioners;
- The names, home addresses, telephone numbers, dates of birth, photographs, and places of employment of the spouses and children of current or former commissioners; and

- The names and locations of schools and day care facilities attended by the children of current or former commissioners.

This exemption is subject to the Open Government Sunset Review Act, s. 119.15, F.S., and stands repealed on October 2, 2029, unless reenacted by the Legislature.

Section 2 provides the public necessity statement required by the State Constitution. The public necessity statement provides that the release of certain personal identifying and location information might place current or former commissioners and their family members in danger of physical and emotional harm from disgruntled individuals whose businesses or professional practices have come under the scrutiny of the commission. In addition, such personnel may be subject to threats or acts of revenge because of the duties they perform, and the harm that may result from the release of such personal identifying and location information outweighs the public benefit that may be derived from the disclosure of the information.

Section 3 provides that the bill takes effect July 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Not applicable. The mandate restrictions do not apply because the bill does not require counties and municipalities to spend funds, reduce counties' or municipalities' ability to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

B. Public Records/Open Meetings Issues:

Vote Requirement

Article I, s. 24(c) of the State Constitution requires a two-thirds vote of the members present and voting for final passage of a bill creating or expanding an exemption to the public records requirements. This bill enacts a new exemption for records pertaining to judicial assistants; therefore, the bill requires a two-thirds vote of each chamber for enactment.

Public Necessity Statement

Article I, s. 24(c) of the State Constitution requires a bill creating or expanding an exemption to the public records requirements to state with specificity the public necessity justifying the exemption. Section 2 of the bill contains a statement of public necessity for the exemption.

Breadth of Exemption

Article I, s. 24(c), of the State Constitution requires an exemption to the public records requirements to be no broader than necessary to accomplish the stated purpose of the law.

The purpose of the law is to protect current and former commissioners and their family members, and the bill exempts only records pertaining to those persons from the public records requirements. The exemption does not appear to be broader than necessary to accomplish the purpose of the law.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

Any individual or business that currently obtains location information that is covered by the definition of “home addresses” in the bill will not be able to obtain that information from the records custodian without a signed waiver if the employee or the employee’s agency requests that the home address information be exempted.

C. Government Sector Impact:

According to the FGCC, the bill has no fiscal impact to state government.³³ This bill may have a minimal negative fiscal impact on the commission or agencies holding records that contain certain personal identifying and location information relating to commissioners and their spouses and children, because staff responsible for complying with public record requests may require training related to the new public record exemption. Additionally, agencies may incur costs associated with redacting the exempt information prior to releasing a record. However, the costs should be absorbed as part of the day-to-day commission or agency responsibilities.

VI. Technical Deficiencies:

The bill omits the word “Control” in a reference to the Florida Gaming Control Commission. Staff has prepared the required technical amendment to correct the reference. *See* line 401 of the bill.

³³ See Florida Gaming Control Commission, *2024 Agency Legislative Bill Analysis for SB 692* at 5 (Dec. 21, 2023) (on file with the Senate Committee on Regulated Industries).

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 119.071 of the Florida Statutes.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.



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LEGISLATIVE ACTION

Senate

.
. .
. .
. .
. .

House

The Committee on Regulated Industries (Hutson) recommended the following:

Senate Amendment

Delete line 401
and insert:
Florida Gaming Control Commission; the names, home addresses,
telephone

By Senator Hutson

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1 A bill to be entitled
 2 An act relating to public records; amending s.
 3 119.071, F.S.; providing an exemption from public
 4 records requirements for the personal identifying and
 5 location information of current or former
 6 commissioners of the Florida Gaming Control Commission
 7 and the spouses and children of such current or former
 8 commissioners; providing for retroactive application;
 9 providing for future legislative review and repeal of
 10 the exemption; providing a statement of public
 11 necessity; providing an effective date.
 12
 13 Be It Enacted by the Legislature of the State of Florida:
 14
 15 Section 1. Paragraph (d) of subsection (4) of section
 16 119.071, Florida Statutes, is amended to read:
 17 119.071 General exemptions from inspection or copying of
 18 public records.—
 19 (4) AGENCY PERSONNEL INFORMATION.—
 20 (d)1. For purposes of this paragraph, the term:
 21 a. "Home addresses" means the dwelling location at which an
 22 individual resides and includes the physical address, mailing
 23 address, street address, parcel identification number, plot
 24 identification number, legal property description, neighborhood
 25 name and lot number, GPS coordinates, and any other descriptive
 26 property information that may reveal the home address.
 27 b. "Judicial assistant" means a court employee assigned to
 28 the following class codes: 8140, 8150, 8310, and 8320.
 29 c. "Telephone numbers" includes home telephone numbers,

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30 personal cellular telephone numbers, personal pager telephone
 31 numbers, and telephone numbers associated with personal
 32 communications devices.
 33 2.a. The home addresses, telephone numbers, dates of birth,
 34 and photographs of active or former sworn law enforcement
 35 personnel or of active or former civilian personnel employed by
 36 a law enforcement agency, including correctional and
 37 correctional probation officers, personnel of the Department of
 38 Children and Families whose duties include the investigation of
 39 abuse, neglect, exploitation, fraud, theft, or other criminal
 40 activities, personnel of the Department of Health whose duties
 41 are to support the investigation of child abuse or neglect, and
 42 personnel of the Department of Revenue or local governments
 43 whose responsibilities include revenue collection and
 44 enforcement or child support enforcement; the names, home
 45 addresses, telephone numbers, photographs, dates of birth, and
 46 places of employment of the spouses and children of such
 47 personnel; and the names and locations of schools and day care
 48 facilities attended by the children of such personnel are exempt
 49 from s. 119.07(1) and s. 24(a), Art. I of the State
 50 Constitution.
 51 b. The home addresses, telephone numbers, dates of birth,
 52 and photographs of current or former nonsworn investigative
 53 personnel of the Department of Financial Services whose duties
 54 include the investigation of fraud, theft, workers' compensation
 55 coverage requirements and compliance, other related criminal
 56 activities, or state regulatory requirement violations; the
 57 names, home addresses, telephone numbers, dates of birth, and
 58 places of employment of the spouses and children of such

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personnel; and the names and locations of schools and day care facilities attended by the children of such personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

c. The home addresses, telephone numbers, dates of birth, and photographs of current or former nonsworn investigative personnel of the Office of Financial Regulation's Bureau of Financial Investigations whose duties include the investigation of fraud, theft, other related criminal activities, or state regulatory requirement violations; the names, home addresses, telephone numbers, dates of birth, and places of employment of the spouses and children of such personnel; and the names and locations of schools and day care facilities attended by the children of such personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

d. The home addresses, telephone numbers, dates of birth, and photographs of current or former firefighters certified in compliance with s. 633.408; the names, home addresses, telephone numbers, photographs, dates of birth, and places of employment of the spouses and children of such firefighters; and the names and locations of schools and day care facilities attended by the children of such firefighters are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

e. The home addresses, dates of birth, and telephone numbers of current or former justices of the Supreme Court, district court of appeal judges, circuit court judges, and county court judges, and of current judicial assistants; the names, home addresses, telephone numbers, dates of birth, and places of employment of the spouses and children of current or

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former justices and judges and of current judicial assistants; and the names and locations of schools and day care facilities attended by the children of current or former justices and judges and of current judicial assistants are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution. This sub-subparagraph is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2028, unless reviewed and saved from repeal through reenactment by the Legislature.

f. The home addresses, telephone numbers, dates of birth, and photographs of current or former state attorneys, assistant state attorneys, statewide prosecutors, or assistant statewide prosecutors; the names, home addresses, telephone numbers, photographs, dates of birth, and places of employment of the spouses and children of current or former state attorneys, assistant state attorneys, statewide prosecutors, or assistant statewide prosecutors; and the names and locations of schools and day care facilities attended by the children of current or former state attorneys, assistant state attorneys, statewide prosecutors, or assistant statewide prosecutors are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

g. The home addresses, dates of birth, and telephone numbers of general magistrates, special magistrates, judges of compensation claims, administrative law judges of the Division of Administrative Hearings, and child support enforcement hearing officers; the names, home addresses, telephone numbers, dates of birth, and places of employment of the spouses and children of general magistrates, special magistrates, judges of compensation claims, administrative law judges of the Division

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of Administrative Hearings, and child support enforcement hearing officers; and the names and locations of schools and day care facilities attended by the children of general magistrates, special magistrates, judges of compensation claims, administrative law judges of the Division of Administrative Hearings, and child support enforcement hearing officers are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

h. The home addresses, telephone numbers, dates of birth, and photographs of current or former human resource, labor relations, or employee relations directors, assistant directors, managers, or assistant managers of any local government agency or water management district whose duties include hiring and firing employees, labor contract negotiation, administration, or other personnel-related duties; the names, home addresses, telephone numbers, dates of birth, and places of employment of the spouses and children of such personnel; and the names and locations of schools and day care facilities attended by the children of such personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

i. The home addresses, telephone numbers, dates of birth, and photographs of current or former code enforcement officers; the names, home addresses, telephone numbers, dates of birth, and places of employment of the spouses and children of such personnel; and the names and locations of schools and day care facilities attended by the children of such personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

j. The home addresses, telephone numbers, places of

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employment, dates of birth, and photographs of current or former guardians ad litem, as defined in s. 39.820; the names, home addresses, telephone numbers, dates of birth, and places of employment of the spouses and children of such persons; and the names and locations of schools and day care facilities attended by the children of such persons are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

k. The home addresses, telephone numbers, dates of birth, and photographs of current or former juvenile probation officers, juvenile probation supervisors, detention superintendents, assistant detention superintendents, juvenile justice detention officers I and II, juvenile justice detention officer supervisors, juvenile justice residential officers, juvenile justice residential officer supervisors I and II, juvenile justice counselors, juvenile justice counselor supervisors, human services counselor administrators, senior human services counselor administrators, rehabilitation therapists, and social services counselors of the Department of Juvenile Justice; the names, home addresses, telephone numbers, dates of birth, and places of employment of spouses and children of such personnel; and the names and locations of schools and day care facilities attended by the children of such personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

l. The home addresses, telephone numbers, dates of birth, and photographs of current or former public defenders, assistant public defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel; the names, home addresses, telephone numbers, dates of birth, and

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175 places of employment of the spouses and children of current or
 176 former public defenders, assistant public defenders, criminal
 177 conflict and civil regional counsel, and assistant criminal
 178 conflict and civil regional counsel; and the names and locations
 179 of schools and day care facilities attended by the children of
 180 current or former public defenders, assistant public defenders,
 181 criminal conflict and civil regional counsel, and assistant
 182 criminal conflict and civil regional counsel are exempt from s.
 183 119.07(1) and s. 24(a), Art. I of the State Constitution.

184 m. The home addresses, telephone numbers, dates of birth,
 185 and photographs of current or former investigators or inspectors
 186 of the Department of Business and Professional Regulation; the
 187 names, home addresses, telephone numbers, dates of birth, and
 188 places of employment of the spouses and children of such current
 189 or former investigators and inspectors; and the names and
 190 locations of schools and day care facilities attended by the
 191 children of such current or former investigators and inspectors
 192 are exempt from s. 119.07(1) and s. 24(a), Art. I of the State
 193 Constitution.

194 n. The home addresses, telephone numbers, and dates of
 195 birth of county tax collectors; the names, home addresses,
 196 telephone numbers, dates of birth, and places of employment of
 197 the spouses and children of such tax collectors; and the names
 198 and locations of schools and day care facilities attended by the
 199 children of such tax collectors are exempt from s. 119.07(1) and
 200 s. 24(a), Art. I of the State Constitution.

201 o. The home addresses, telephone numbers, dates of birth,
 202 and photographs of current or former personnel of the Department
 203 of Health whose duties include, or result in, the determination

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204 or adjudication of eligibility for social security disability
 205 benefits, the investigation or prosecution of complaints filed
 206 against health care practitioners, or the inspection of health
 207 care practitioners or health care facilities licensed by the
 208 Department of Health; the names, home addresses, telephone
 209 numbers, dates of birth, and places of employment of the spouses
 210 and children of such personnel; and the names and locations of
 211 schools and day care facilities attended by the children of such
 212 personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of
 213 the State Constitution.

214 p. The home addresses, telephone numbers, dates of birth,
 215 and photographs of current or former impaired practitioner
 216 consultants who are retained by an agency or current or former
 217 employees of an impaired practitioner consultant whose duties
 218 result in a determination of a person's skill and safety to
 219 practice a licensed profession; the names, home addresses,
 220 telephone numbers, dates of birth, and places of employment of
 221 the spouses and children of such consultants or their employees;
 222 and the names and locations of schools and day care facilities
 223 attended by the children of such consultants or employees are
 224 exempt from s. 119.07(1) and s. 24(a), Art. I of the State
 225 Constitution.

226 q. The home addresses, telephone numbers, dates of birth,
 227 and photographs of current or former emergency medical
 228 technicians or paramedics certified under chapter 401; the
 229 names, home addresses, telephone numbers, dates of birth, and
 230 places of employment of the spouses and children of such
 231 emergency medical technicians or paramedics; and the names and
 232 locations of schools and day care facilities attended by the

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233 children of such emergency medical technicians or paramedics are
 234 exempt from s. 119.07(1) and s. 24(a), Art. I of the State
 235 Constitution.

236 r. The home addresses, telephone numbers, dates of birth,
 237 and photographs of current or former personnel employed in an
 238 agency's office of inspector general or internal audit
 239 department whose duties include auditing or investigating waste,
 240 fraud, abuse, theft, exploitation, or other activities that
 241 could lead to criminal prosecution or administrative discipline;
 242 the names, home addresses, telephone numbers, dates of birth,
 243 and places of employment of spouses and children of such
 244 personnel; and the names and locations of schools and day care
 245 facilities attended by the children of such personnel are exempt
 246 from s. 119.07(1) and s. 24(a), Art. I of the State
 247 Constitution.

248 s. The home addresses, telephone numbers, dates of birth,
 249 and photographs of current or former directors, managers,
 250 supervisors, nurses, and clinical employees of an addiction
 251 treatment facility; the home addresses, telephone numbers,
 252 photographs, dates of birth, and places of employment of the
 253 spouses and children of such personnel; and the names and
 254 locations of schools and day care facilities attended by the
 255 children of such personnel are exempt from s. 119.07(1) and s.
 256 24(a), Art. I of the State Constitution. For purposes of this
 257 sub-subparagraph, the term "addiction treatment facility" means
 258 a county government, or agency thereof, that is licensed
 259 pursuant to s. 397.401 and provides substance abuse prevention,
 260 intervention, or clinical treatment, including any licensed
 261 service component described in s. 397.311(26).

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262 t. The home addresses, telephone numbers, dates of birth,
 263 and photographs of current or former directors, managers,
 264 supervisors, and clinical employees of a child advocacy center
 265 that meets the standards of s. 39.3035(2) and fulfills the
 266 screening requirement of s. 39.3035(3), and the members of a
 267 Child Protection Team as described in s. 39.303 whose duties
 268 include supporting the investigation of child abuse or sexual
 269 abuse, child abandonment, child neglect, and child exploitation
 270 or to provide services as part of a multidisciplinary case
 271 review team; the names, home addresses, telephone numbers,
 272 photographs, dates of birth, and places of employment of the
 273 spouses and children of such personnel and members; and the
 274 names and locations of schools and day care facilities attended
 275 by the children of such personnel and members are exempt from s.
 276 119.07(1) and s. 24(a), Art. I of the State Constitution.

277 u. The home addresses, telephone numbers, places of
 278 employment, dates of birth, and photographs of current or former
 279 staff and domestic violence advocates, as defined in s.
 280 90.5036(1)(b), of domestic violence centers certified by the
 281 Department of Children and Families under chapter 39; the names,
 282 home addresses, telephone numbers, places of employment, dates
 283 of birth, and photographs of the spouses and children of such
 284 personnel; and the names and locations of schools and day care
 285 facilities attended by the children of such personnel are exempt
 286 from s. 119.07(1) and s. 24(a), Art. I of the State
 287 Constitution.

288 v. The home addresses, telephone numbers, dates of birth,
 289 and photographs of current or former inspectors or investigators
 290 of the Department of Agriculture and Consumer Services; the

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names, home addresses, telephone numbers, dates of birth, and places of employment of the spouses and children of current or former inspectors or investigators; and the names and locations of schools and day care facilities attended by the children of current or former inspectors or investigators are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution. This sub-subparagraph is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2028, unless reviewed and saved from repeal through reenactment by the Legislature.

w. The home addresses, telephone numbers, dates of birth, and photographs of current or former commissioners of the Florida Gaming Control Commission; the names, home addresses, telephone numbers, dates of birth, photographs, and places of employment of the spouses and children of such current or former commissioners; and the names and locations of schools and day care facilities attended by the children of such current or former commissioners are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution. This sub-subparagraph is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2029, unless reviewed and saved from repeal through reenactment by the Legislature.

3. An agency that is the custodian of the information specified in subparagraph 2. and that is not the employer of the officer, employee, justice, judge, or other person specified in subparagraph 2. must maintain the exempt status of that information only if the officer, employee, justice, judge, other person, or employing agency of the designated employee submits a

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written and notarized request for maintenance of the exemption to the custodial agency. The request must state under oath the statutory basis for the individual's exemption request and confirm the individual's status as a party eligible for exempt status.

4.a. A county property appraiser, as defined in s. 192.001(3), or a county tax collector, as defined in s. 192.001(4), who receives a written and notarized request for maintenance of the exemption pursuant to subparagraph 3. must comply by removing the name of the individual with exempt status and the instrument number or Official Records book and page number identifying the property with the exempt status from all publicly available records maintained by the property appraiser or tax collector. For written requests received on or before July 1, 2021, a county property appraiser or county tax collector must comply with this sub-subparagraph by October 1, 2021. A county property appraiser or county tax collector may not remove the street address, legal description, or other information identifying real property within the agency's records so long as a name or personal information otherwise exempt from inspection and copying pursuant to this section is not associated with the property or otherwise displayed in the public records of the agency.

b. Any information restricted from public display, inspection, or copying under sub-subparagraph a. must be provided to the individual whose information was removed.

5. An officer, an employee, a justice, a judge, or other person specified in subparagraph 2. may submit a written request for the release of his or her exempt information to the

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349 custodial agency. The written request must be notarized and must
 350 specify the information to be released and the party authorized
 351 to receive the information. Upon receipt of the written request,
 352 the custodial agency must release the specified information to
 353 the party authorized to receive such information.

354 6. The exemptions in this paragraph apply to information
 355 held by an agency before, on, or after the effective date of the
 356 exemption.

357 7. Information made exempt under this paragraph may be
 358 disclosed pursuant to s. 28.2221 to a title insurer authorized
 359 pursuant to s. 624.401 and its affiliates as defined in s.
 360 624.10; a title insurance agent or title insurance agency as
 361 defined in s. 626.841(1) or (2), respectively; or an attorney
 362 duly admitted to practice law in this state and in good standing
 363 with The Florida Bar.

364 8. The exempt status of a home address contained in the
 365 Official Records is maintained only during the period when a
 366 protected party resides at the dwelling location. Upon
 367 conveyance of real property after October 1, 2021, and when such
 368 real property no longer constitutes a protected party's home
 369 address as defined in sub-subparagraph 1.a., the protected party
 370 must submit a written request to release the removed information
 371 to the county recorder. The written request to release the
 372 removed information must be notarized, must confirm that a
 373 protected party's request for release is pursuant to a
 374 conveyance of his or her dwelling location, and must specify the
 375 Official Records book and page, instrument number, or clerk's
 376 file number for each document containing the information to be
 377 released.

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378 9. Upon the death of a protected party as verified by a
 379 certified copy of a death certificate or court order, any party
 380 can request the county recorder to release a protected
 381 decedent's removed information unless there is a related request
 382 on file with the county recorder for continued removal of the
 383 decedent's information or unless such removal is otherwise
 384 prohibited by statute or by court order. The written request to
 385 release the removed information upon the death of a protected
 386 party must attach the certified copy of a death certificate or
 387 court order and must be notarized, must confirm the request for
 388 release is due to the death of a protected party, and must
 389 specify the Official Records book and page number, instrument
 390 number, or clerk's file number for each document containing the
 391 information to be released. A fee may not be charged for the
 392 release of any document pursuant to such request.

393 10. Except as otherwise expressly provided in this
 394 paragraph, this paragraph is subject to the Open Government
 395 Sunset Review Act in accordance with s. 119.15 and shall stand
 396 repealed on October 2, 2024, unless reviewed and saved from
 397 repeal through reenactment by the Legislature.

398 Section 2. The Legislature finds that it is a public
 399 necessity that the home addresses, telephone numbers, dates of
 400 birth, and photographs of current or former commissioners of the
 401 Florida Gaming Commission; the names, home addresses, telephone
 402 numbers, dates of birth, photographs, and places of employment
 403 of the spouses and children of such current or former
 404 commissioners; and the names and locations of schools and day
 405 care facilities attended by the children of such current or
 406 former commissioners be made exempt from s. 119.07(1), Florida

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407 Statutes, and s. 24(a), Article I of the State Constitution. The
408 Legislature finds that the release of such personal identifying
409 and location information might place the commission's current or
410 former commissioners and their family members in danger of
411 physical and emotional harm from disgruntled individuals whose
412 businesses or professional practices have come under the
413 scrutiny of the commission. In addition, such personnel may be
414 subject to threats or acts of revenge because of the duties they
415 perform. The Legislature further finds that the harm that may
416 result from the release of such personal identifying and
417 location information outweighs the public benefit that may be
418 derived from the disclosure of the information.

419 Section 3. This act shall take effect July 1, 2024.



The Florida Senate

Committee Agenda Request

To: Senator Joe Gruters, Chair
Committee on Regulated Industries

Subject: Committee Agenda Request

Date: January 5, 2024

I respectfully request that **Senate Bill #692**, relating to Public Records/Florida Gaming Control Commission, be placed on the:

- ☐ committee agenda at your earliest possible convenience.
- ☒ next committee agenda.

A handwritten signature in black ink, reading "Travis Hutson". The signature is written in a cursive style with a long horizontal line extending from the end.

Senator Travis Hutson
Florida Senate, District 7

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Regulated Industries

BILL: SB 886

INTRODUCER: Senator Gruters

SUBJECT: Valuation of Timeshare Units

DATE: January 12, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Oxamendi	Imhof	RI	Pre-meeting
2.			FT	
3.			AP	

I. Summary:

SB 886 provides that, upon an appeal of a property appraiser's valuation of timeshare units that are part of a timeshare development with more than 300 timeshare units, the number of resales is deemed to be adequate if the taxpayer provides a reasonable number of resales as supported by the most recent standards adopted by the Uniform Standards of Professional Appraisal Practice.

Current law requires a property appraiser to first look to the resale market to make a valuation of timeshare units. If there is an inadequate number of unit resales for arriving at the valuation, the property appraiser must use the original purchase price of the timeshare and deduct "usual and reasonable fees and costs of the sale."

The bill provides that this method meets the requirement of just valuation of all property, including timeshare units, as required under s. 4, Art. VII of the State Constitution. Additionally, under the bill, the taxpayer may submit the known and controlling resales of the properties sold to assist in arriving at value conclusions.

The Revenue Estimating Conference (REC) determined that the bill will reduce local government revenue by at least \$171.5 million beginning in Fiscal Year 2024-2025. See Section V., Fiscal Impact Statement.

The bill takes effect July 1, 2024.

II. Present Situation:

Timeshares

A timeshare interest is a form of ownership of real and personal property.¹ In a timeshare, multiple parties hold the right to use a condominium unit or a cooperative unit. Each owner of a timeshare interest is allotted a period of time during which the owner has the exclusive right to use the property.

The Florida Vacation Plan and Timesharing Act, ch. 721, F.S., establishes requirements for the creation, sale, exchange, promotion, and operation of timeshare plans, including requirements for full and fair disclosure to purchasers and prospective purchasers.² Chapter 721, F.S., applies to all timeshare plans consisting of more than seven timeshare periods over a period of at least three years in which the accommodations and facilities are located within this state or offered within this state.³ Part I of ch. 721, F.S., relates to vacation plans and timesharing, and Part II of chapter 721, F.S., relates to multisite vacation and timeshare plans that are also known as vacation clubs.

A timeshare unit is an accommodation of a timeshare plan which is divided into timeshare periods or a condominium unit in which timeshare estates have been created.⁴

A “timeshare estate” is a right to occupy a timeshare unit, coupled with a freehold estate or an estate for years with a future interest in a timeshare property or a specified portion thereof.⁵ The term also includes an interest in a condominium unit, a cooperative unit, or a trust. Whether the term includes both direct and indirect interests in trusts is not specified. An example of an indirect interest in a trust is the interest of a trust beneficiary’s spouse or other dependent.

The “managing entity” for a timeshare property is the person who operates or maintains the timeshare plan pursuant to s. 721.13(1), F.S., which defines the managing entity as either the developer, a separate manager or management firm, or an owners' association.⁶

Tax Assessments

Section 192.037, F.S., governs the ad valorem taxation of fee timeshare real property.⁷ The managing entity responsible for operating and maintaining fee timeshare real property is considered the taxpayer as an agent of the timeshare period titleholder.⁸

¹ See s. 721.05(36), F.S.

² Section 721.02(2) and (3), F.S.

³ Section 721.03, F.S.

⁴ See ss. 721.05(41) and 718.103(26), F.S.

⁵ Section 721.05(34), F.S.

⁶ See s. 721.02(22), F.S., defining the term “managing entity.”

⁷ Section 192.001(14), F.S., defines the term “fee timeshare real property” to mean “the land and buildings and other improvements to land that are subject to timeshare interests which are sold as a fee interest in real property.”

⁸ Section 192.037(1), F.S. Section 192.001(15), F.S., defines the term “timeshare period titleholder” to mean “the purchaser of a timeshare period sold as a fee interest in real property, whether organized under ch. 718, F.S., relating to condominium associations, or ch. 721, F.S., relating to timeshares and vacation plans.

The managing entity responsible for operating and maintaining the timesharing plan and each person having a fee interest in a timeshare unit or timeshare period may contest or appeal an ad valorem tax assessment in the same manner as other property owners under ch. 194, F.S., which relates to the administrative and judicial review of property taxes assessed by the property appraiser.⁹

The managing entity is required to collect and remit the taxes and special assessments due on fee timeshare real property. In allocating taxes, special assessments, and common expenses to individual timeshare period titleholders, the managing entity must clearly label the portion of any amounts due which are attributable to ad valorem taxes and special assessments.¹⁰

A property appraiser must first look to the resale market for determining the value of timeshare property.¹¹ If the property appraiser finds an inadequate number of resales exists for such a determination, the property appraiser must determine the value by deducting the “usual and reasonable fees and costs of the sale” from the original purchase price.¹²

The term “usual and reasonable fees and costs of the sale” for timeshare real property includes all marketing costs, atypical financing costs, and those costs attributable to the right of a timeshare unit owner or user to participate in an exchange network of resorts.¹³ For timeshare real property, the “usual and reasonable fees and costs of the sale” is presumed to be 50 percent of the original purchase price, but that presumption is rebuttable.¹⁴

Section 4, Art. VII of the State Constitution requires regulations for securing a just valuation of all property to be prescribed by general law subject to the conditions in this section, including providing that no assessment may exceed just value.

III. Effect of Proposed Changes:

The bill amends s. 192.037, F.S., to require the property appraiser to defer to the taxpayer for the determination of whether the number of resales is adequate if, on appeal of the tax assessment for a timeshare unit that is part of a timeshare development with more than 300 timeshare units, the taxpayer asserts that there is an adequate number of resales to provide a basis for arriving at a value and provides a reasonable number of resales as would be supported by the Uniform Standards of Professional Appraisal Practice.¹⁵

The bill provides that this method meets the requirement of just valuation of all property, including timeshare units, as required under s. 4, Art. VII of the State Constitution. Additionally,

⁹ Section 192.037(4), F.S.

¹⁰ Section 192.037(5), F.S.

¹¹ Section 192.037(10), F.S.

¹² Section 192.037(11), F.S.

¹³ *Id.*

¹⁴ *Id.*

¹⁵ The Uniform Standards of Professional Appraisal Practice provides ethical and performance standards for the appraisal profession in the United States. See The Appraisal Foundation, What is UPAP?, available at: https://www.appraisalfoundation.org/imis/TAF/Standards/Appraisal_Standards/Uniform_Standards_of_Professional_Appraisal_Practice/TAF/USPAP.aspx (last visited Jan. 10, 2024).

under the bill, the taxpayer may submit the known and controlling resales of the properties sold to assist in arriving at value conclusions.

The bill is effective July 1, 2023.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Section 18(b), Article VII, of the State Constitution provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that cities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandate requirement does not apply to laws having an insignificant impact.¹⁶

The Revenue Estimating Conference (REC) determined that the bill will reduce local government revenue by at least \$171.5 million beginning in Fiscal Year 2024-2025.¹⁷ Therefore, this bill may be a mandate subject to the requirements of s. 18(b), Art. VII, of the State Constitution.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

This bill does not create or raise state taxes or fees. Therefore, the requirements of Art. VII, s. 19 of the State Constitution do not apply.

E. Other Constitutional Issues:

None.

¹⁶ FLA. CONST. art. VII, s. 18(d). An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. *See* Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (September 2011), available at: <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Jan. 9, 2024).

¹⁷ Based on the Demographic Estimating Conference's revenue estimating conference for HB 471 adopted on Dec. 1, 2023. The conference packet is available at: http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/impact1201.pdf (last visited Jan. 9, 2023).

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

The Revenue Estimating Conference determined that the bill will reduce local government revenue by at least \$171.5 million beginning in Fiscal Year 2024-2025. The REC noted that the fiscal impact may likely be greater because the Uniform Standards of Professional Appraisal Practice appears to provide minimal guidance regarding the adequate number of timeshare property resales.¹⁸

B. Private Sector Impact:

Persons having an interest in a timeshare unit or timeshare period may benefit from a reduction in assessed ad valorem taxes.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

Two appeals of a property appraiser's valuation of timeshare properties highlight that the timeshare resale market may not be sufficiently robust to use as the basis of an appraisal for ad valorem valuation.¹⁹

The appeals involved four timeshare developments. For each development, the property appraiser determined that the resale market for the timeshare developments was insufficient to produce an adequate number of resales for valuation purposes. Consequently, the property appraiser deducted from the original purchase price the usual and reasonable fees and costs of the sale. The property appraiser prevailed in both appeals. There may be additional, related appeals pending that challenge to the property appraiser's valuation of time share properties.²⁰

The resale valuation and the original purchase price valuation may produce significantly different results. In these court cases, the resale price valuation method resulted in values that were between 75 percent and 40 percent lower than the purchase price method.²¹

¹⁸ *Id* at 32.

¹⁹ See *Cypress Palms Condominium Association, Inc. v. Scarborough*, Final Judgment, case no. 2012-CA-1293-OC (Fla. 9th Jud. Cir. 2016) (on file with the Senate Committee on Regulated Industries); and *Star Island Vacation Ownership Association, Inc. v. Scarborough*, Final Judgment, case no. 2016-CA-1006-OC (Fla. 9th Jud. Cir. 2019), *aff'd per curiam* 2021 WL 646806 (Fla. 5th DCA) (on file with the Senate Committee on Regulated Industries).

²⁰ See *Star Island Vacation Ownership Association, Inc.*, n. 1.

²¹ *Supra* n. 19.

The Department of Revenue’s bill analysis indicated that the provision in the bill that the methodology in provided in the bill meets the requirement of just valuation under s. 4, Art. VII of the State Constitution could create “very significant difficulties in [tax] administration because it appears to reverse and/or potentially contradict the just value requirements outlined in s. 194.301 F.S.”²²

VIII. Statutes Affected:

This bill substantially amends section 192.037 of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill’s introducer or the Florida Senate.

²² Department of Revenue, *2024 Agency Legislative Bill Analysis of HB 471 [SB 886]*, dated July 1, 2024 (on file with the Senate Regulated Industries Committee).

By Senator Gruters

22-01359-24

2024886__

A bill to be entitled

An act relating to valuation of timeshare units; amending s. 192.037, F.S.; specifying the methodology by which certain timeshare units must be valued in certain tax appeals; providing that the methodology meets the constitutional mandate for just valuation; authorizing a taxpayer to submit certain information for a specified purpose; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Present subsection (12) of section 192.037, Florida Statutes, is redesignated as subsection (13), and a new subsection (12) is added to that section, to read:

192.037 Fee timeshare real property; taxes and assessments; escrow.—

(12) In all tax appeals regarding timeshare units that are part of a timeshare development with more than 300 timeshare units, if the taxpayer asserts that there are an adequate number of resales to provide a basis for arriving at value conclusions, the number of resales must be considered adequate when a reasonable number of resales of timeshare units within the same timeshare development are provided by the taxpayer and supported by the most recent standards adopted by the Uniform Standards of Professional Appraisal Practice. This methodology meets the requirement of just valuation of all real estate located in this state, including timeshare units, as recognized by and provided in s. 4, Art. VII of the State Constitution. The taxpayer may submit the known and controlling resales of the properties sold

Page 1 of 2

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

22-01359-24

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to assist in arriving at value conclusions.

Section 2. This act shall take effect July 1, 2024.

Page 2 of 2

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

IN THE CIRCUIT COURT OF THE
NINTH JUDICIAL CIRCUIT, IN AND
FOR OSCEOLA COUNTY, FLORIDA

Consolidated Case Nos: **2012-CA-1293-OC**
2013-CA-1748-OC

**CYPRESS PALMS CONDOMINIUM
ASSOCIATION, INC.**, a Florida non-profit
corporation, and **WYNDHAM VACATION
MANAGEMENT, INC.**, a foreign corporation,

Plaintiffs,

vs.

KATRINA S. SCARBOROUGH, as Property
Appraiser; et al.,

Defendants.

FILED IN OFFICE
CLERK OF COURT
OSCEOLA COUNTY, FL
2016 JUL 25 P 3:12
ARMANDO RAMIREZ
CLERK OF COURT
CIRCUIT COUNTY CIVIL

FINAL JUDGMENT

This consolidated case involves a challenge to the assessed value of the Cypress Palms timeshare resort, which is located just off U.S. 192 in Osceola County. The plaintiffs are Cypress Palms Condominium Association, Inc. (association), which is the homeowner's association, and Wyndham Vacation Management, Inc. (WVM), which is the management company retained by the association. Wyndham Vacation Resorts, Inc. (WVR), is the entity responsible for the sale of timeshare ownership interests within the subject property. The association and WVM are the authorized parties to file suit as agents of the fee timeshare period titleholders pursuant to section 192.037(1), Florida Statutes (2015). The tax years involved are 2011 and 2012.

The plaintiffs retained the services of Michael McElveen, who owns Urban Economics, Inc., to prepare an appraisal of the timeshare resort. His opinion of value for each of the tax years is as follows:

2011	\$24,755,700
2012	\$16,763,600

The property appraiser's assessments for the Cypress Palms timeshare resort are as follows:

2011	\$92,853,150
2012	\$92,853,100

The property appraiser also retained the services of Steven Marshall, with Clayton, Roper & Marshall, to prepare an appraisal of the timeshare resort. His opinion of value for each of the tax years is as follows:

2011	\$109,500,000
2012	\$113,700,000

Background

Both parties have provided pretrial briefs discussing the appellate court decisions addressing the assessment of timeshare developments and the legislature's passage of section 192.037 and amendment thereof in response to these decisions in the late 1980's. The pretrial briefs discuss the same appellate court decisions and, for the most part, are fairly consistent in the analysis of those decisions.

In Florida, a timeshare unit is a form of multiple fee ownership of one parcel of real property where the rights of use, occupancy, and possession of a timeshare unit have been sold and transferred by deed to each of the timeshare owners. Each individual owns an

undivided interest in the property but, regardless of the number of owners, there remains only one parcel and one assessment. *Day v. High Point Condo. Resorts, Ltd.*, 521 So.2d 1064 (Fla. 1988); § 192.037(2), Fla. Stat. (2015). “Without question, the fee time-share concept establishes administrative assessment and collection problems for taxing authorities.” *Id.* at 1066. The legislature lawfully addressed these issues with the passage of section 192.037. *See Southards v. Motel Mgmt. Co.*, 610 So.2d 524, 525 (Fla. 3d DCA 1992) (rejecting challenge to constitutionality of section 192.037 as applied); *Day*, 521 So.2d at 1066-67 (rejecting challenges to facial constitutionality of section 192.037).

The earliest decision regarding the assessment of timeshare resorts involved the Orange County Property Appraiser. *Hausman v. VTSI, Inc.*, 482 So.2d 428 (Fla. 5th DCA 1985). For the 1982 tax year, the property appraiser assessed the property on the combined value of each of the timeshare weeks instead of the ordinary condominium unit. Of that total amount, a deduction of five percent was made to reflect the household furnishings and other items of personal property in the sales price. An additional deduction of 25 percent was not specifically supported by evidence at trial but was explained as an effort to be fair. *Id.* at 429.

The district court held that the assessment was invalid because the existing statutes did not authorize the assessment of the timeshare interests created in the condominium interests. The court, however, observed that the decision would have limited precedential value because the legislature amended section 192.037(2) in 1983 to require the assessment of each timeshare resort to be “the value of the combined individual time-share periods or time share estates contained therein.” *Id.* at 430.

The district court further held that the assessment exceeded the just value of the property because the evidence at trial indicated that at least 45 percent of the gross sales price

consisted of the usual and reasonable sales and merchandising costs. The court also recognized atypical and unconventional financing added another seven percent to the cost of the timeshare units. Accordingly, the property appraiser's "conclusory" 25 percent reduction was not a valid exercise of discretion under section 193.011(8), Florida Statutes, which requires consideration of the usual and reasonable fees and costs of the sale, including the costs and expenses of financing, and allowance for unconventional or atypical terms of financing arrangements. *Id.* at 431.

The next cases involving timeshare resorts were decisions from the Fourth District Court. *Spanish River Resort Corp. v. Walker*, 497 So.2d 1299 (Fla. 4th DCA 1986); *Oyster Pointe Resort Condo. Ass'n., Inc. v. Nolte*, 497 So.2d 1306 (Fla. 4th DCA 1986); *Driftwood Mgmt. Co. v. Nolte*, 497 So.2d 740 (Fla. 4th DCA 1986). The lead decision was *Walker*.

Similar to *Hausman*, the question presented in *Walker* was whether a property appraiser should assess the combined value of the individual timeshare interests or whether the assessment must be limited to the value of an ordinary condominium unit not subject to timesharing. For example, a condominium in which no timeshare estates had been created was assessed at \$25,000, while a physically identical adjoining unit, in which 51 timeshare estates had been created, was assessed at \$236,634. *Walker*, 497 So.2d at 1301.

The district court held that the assessment under the 1983 version of section 192.037 was to reflect the sum of the individual assessments of each timeshare unit. Quoting from the trial court's final judgment, the court stated as follows:

The interval owner at Spanish River has all of the 'sticks' which constitute the 'bundle of rights' that is fee ownership of real estate: the complete right to use (or not to use) the property during the period of ownership; the right to exclude others during that period, and the right to mortgage, lease, sell, bequeath or give away the time-share estate. Every time share period is a unique ownership,

even if it is located in part within the same physical space as the other time share estates in the same apartment. *In short, it is a parcel of real estate.*

Id. at 1302 (emphasis added); accord § 721.05(34), Fla. Stat. (2015) (timeshare estate is a parcel of real property under the laws of this state).

The district court also rejected the developer's argument that the "excessive costs of sale totaling 55% of the purchase price" must be taken into consideration to reach fair market value under section 193.011(8). As the court stated:

Arrival at the value of property is a matter of administrative discretion to be exercised by a property appraiser which the courts should not disturb unless it has been fraudulently or illegally exercised. Here the appraisal was largely based on the purchase prices of the original sales—a time honored approach consistent with the requirement that all property must be assessed at '100% valuation rate.' As yet, the assessments of these time-share units are not based on resales because there have been very few, if any. If a pattern of lower resale prices emerges, the appraiser will have to react accordingly and reassess downwards. No such pattern has been established in the record now before us and speculation as to the possible purchase price of future resales is hardly 'probative of present value.'

Id. at 1303-4 (emphasis added, citations omitted).

In 1988, the Florida Supreme Court issued three decisions involving timeshare condominiums. *Spanish River Resort Corp. v. Walker*, 526 So.2d 677 (Fla. 1988); *Oyster Pointe Resort Condo. Ass'n, Inc. v. Nolte*, 524 So.2d 415 (Fla. 1988); *Day v. High Point Condo. Resorts, Ltd.*, 521 So.2d 1064 (Fla. 1988).

Day held that the method for assessment of timeshare developments set forth in section 192.037 was facially constitutional. No valuation issue was involved. *Id.* at 1065.

In *Nolte*, the Court addressed the arguments regarding valuation under the 1983 statute. The Court observed that the uncontroverted testimony at trial was that the sales price of

timeshare units included not only the costs attributable to real property and tangible personal property, “but many other cost components typical of and peculiar to time-share estates (i.e., marketing costs and other intangible values such as the right to participate in an exchange network of resorts and a reservation and front-desk system, together with other services and amenities ordinarily associated with a hotel).” *Id.* at 416.

As in *Hausman* and *Walker*, the developer argued that the assessment should not reflect the combined value of the timeshare estate periods. The Florida Supreme Court rejected the argument, quoting with approval from *Walker* that section 192.037 “is an unmistakable expression of the legislature’s intent to bring individual time-share units or ‘weeks’ within the ambit of ad valorem taxation.” *Nolte*, 524 So.2d at 417.

Nolte next addressed whether the property appraiser was required to net from the sales price all elements of the purchase price other than the real property component when valuing time-share units under a market value approach. The developer argued “only the real property component of the sales price (i.e. the land, buildings and improvements thereon) should be used to determine” just valuation and that the excessive marketing costs, atypical financing costs, and other extraordinary costs associated with fee timeshare estates are part of the reasonable fees and costs of sale to be deducted from the sales price under section 193.011(8). *Id.* at 418. Those excessive costs comprised approximately 75-80 percent of the purchase price of the timeshare units. *Id.*

Citing *Walker* again, the Court rejected the argument that such costs were required to be deducted under section 193.011(8). “Until the legislature modifies section 193.011(8), the costs cited by petitioners cannot be deducted from the purchase price of the time-share units as ‘reasonable fees and costs of sale.’” *Id.* The Court commented that it was

“mindful of the petitioner’s point that an appraisal based on the original purchase price of the units includes the unusually high marketing costs necessary to attract potential buyers” and that those costs are alleged “to never be recouped upon resale.” *Id.* at 419. If a pattern of lower resale prices emerges, the property appraiser will have to adjust his appraisals accordingly and reassess the timeshare units. *Id.*¹

Later that same year, the legislature adopted the assessment mechanism still in effect today. Ch. 88-216, § 15, Laws of Fla. (1988). The following provisions were added to section 192.037:

(10) In making his or her assessment of timeshare real property, the property appraiser shall look first to the resale market.

(11) If there is an inadequate number of resales to provide a basis for arriving at value conclusions, then the property appraiser shall deduct from the original purchase price ‘usual and reasonable fees and costs of the sale.’ For purposes of this subsection, ‘usual and reasonable fees and costs of the sale’ for timeshare real property shall include all marketing costs, atypical financing costs, and those costs attributable to the right of a timeshare unit owner or user to participate in an exchange network of resorts. For timeshare real property, such ‘usual and reasonable fees and costs of the sale’ shall be presumed to be 50 percent of the original purchase price; provided, however, such presumption shall be rebuttable.

(12) Subsections (10) and (11) apply to fee and non-fee timeshare real property.

§§ 192.037(10)-(12), Fla. Stat. (2015) (emphasis added).

It is a well-settled principle of statutory construction that the “Legislature is presumed to be acquainted with judicial decisions on the subject concerning which it subsequently enacts a statute.” *Adler-Built Indus., Inc. v. Metropolitan Dade County*, 231 So.2d 197, 199 (Fla. 1970); *Opperman v. Nationwide Mut. Fire Ins. Co.*, 515 So.2d. 263, 266 (Fla. 5th

¹ The Florida Supreme Court’s decision in *Walker* merely cited *Day* and *Nolte*.

DCA 1987) (“The legislature is presumed to know the existing law at the time it enacts a statute.”). The legislature, accordingly, is presumed to have been acquainted with the numerous judicial decisions concerning the assessment of fee timeshare real property in existence at the time of the adoption of the assessment mechanism set forth in section 192.037(10)-(11). Moreover, legislation enacted shortly after a controversy arises should be viewed as the legislature’s intent to clarify the law. *G.E.L. Corp., v. Dep’t of Env’tl. Prot.*, 875 So.2d 1257 (Fla. 5th DCA 2004). The proximity of the legislature’s response to the numerous judicial decisions concerning the assessment of fee timeshare real property can be considered a clarification that the property appraiser shall initially determine whether a pattern of resale prices has emerged or, restated, whether an adequate number of resales exists to provide a basis for arriving at credible value conclusions. The legislature’s enactment of section 192.037(11) clarified that, in the absence of such a pattern in the resale market, the property appraiser shall deduct from the original purchase price certain enumerated categories of expenses, which constituted the *usual and reasonable fees and costs associated with the sale*. These issues were argued and discussed in the judicial decisions in existence at the time the legislature adopted the language addressing the assessment of fee timeshare real property and reflected its policy decisions regarding the appropriate assessment methodology.

The subject property

The Cypress Palms timeshare resort was constructed in phases between 1995 and 2001. Prior to offering any timeshare plan for sale, the developer must submit a registered public offering statement (POS) to the Department of Business Regulation. § 721.07, Fla. Stat. (2015). The POS is the written explanation of the timeshare plan. § 721.05(29), Fla. Stat. (2015). Until approval is given, a timeshare estate cannot exist and the property may not be assessed as a

timeshare under section 192.037. *Gilreath v. Westgate Daytona, Ltd.*, 871 So.2d 961, 965 (Fla. 5th DCA 2004).

The POS for Cypress Palms was entered into evidence and indicates that the developer is offering for sale undivided tenant-in-common fee interests in each of the units of the condominium coupled with a right to reserve and occupy a living space. (Plaintiff #12) Each of the 15 buildings at Cypress Palms constitutes a “unit” and a “living space” is an area within that unit consisting of at least one bedroom and one bathroom. There are a total of 366 living spaces within the 15 buildings.

For purposes of determining occupancy rights in a unit, each unit is allocated a specific number of points that symbolize the annual occupancy rights in that unit. The ownership interest of purchasers is measured as a fraction of the total occupancy rights for that unit. For example, an annual ownership interest is reflected as follows:

$$\frac{\text{Annual Points Purchased}}{\text{Total Number of Points Allocated to the Unit}}$$

In no event shall the total number of points allocated for ownership interests in a unit exceed 100 percent of the total number of points allocated to that unit for the purposes of symbolizing annual occupancy rights. *Id.* at III.1(1). The timeshare resort is authorized for a total of 2,286,594 points. For comparison purposes, the total weeks are 18,666 (366 x 51 weeks) because one week is reserved for maintenance. The purchaser’s ownership interest as a tenant-in-common is conveyed by warranty deed. *Id.*

According to the POS, purchasers have the opportunity to participate in two exchange programs. Exchange programs are defined as “any method, arrangement, or procedure

for the voluntary exchange of the right to use and occupy accommodations and facilities among purchasers.” § 721.05(16), Fla. Stat. (2015).

RCI, LLC is the external exchange program affiliated with the timeshare resort. The developer and RCI are both subsidiaries of a common parent company, i.e., Wyndham Worldwide Company. *Id.* at III(8) Owners may not be able to exchange an ownership interest through RCI, however, if the points allocated to that interest are less than the points necessary to reserve a seven-day week. Testimony elicited at trial from Mark Novell, Vice-President of Sales & Marketing for WVR, and the property appraiser’s expert, Mr. Marshall, was that owners were charged an additional fee to participate in the RCI exchange program.

In addition, each purchaser of an ownership interest had the *option* of assigning the use and occupancy rights appurtenant to that interest to Club Wyndham Plus, which is an internal exchange company operated by WVR. *Id.* at III(8). The purchaser is responsible for the payment of an annual membership fee to the plan manager for Club Wyndham Plus along with a program fee. *Id.* The POS includes a disclosure that owners not electing to exercise their option “to assign the use rights appurtenant to their ownership interest into Club Wyndham Plus” will “be assigned an available period of occupancy equivalent to such owner’s ownership interest” if they did not make reservation requests in a timely manner or receive one of their requested choices of occupancy. *Id.* at IIA.

The property appraiser introduced into evidence answers to interrogatories reflecting that WVR owned 109,388,250 points in Cypress Palms as of January 1, 2011. For 2012, WVR owned 89,055,750 points.

Discussion

Section 192.037(10) commands the property appraiser to “look first to the resale market” in her annual assessment of timeshare real property. If there is an “inadequate number of resales to provide a basis for arriving at value conclusions,” the property appraiser is to deduct from the original purchase price “all marketing costs, atypical financing costs, and those costs attributable to the right of a timeshare unit owner or user to participate in an exchange network of resorts” pursuant to section 192.037(11).

I. Whether an adequate number of resales exists to provide a basis for arriving at a value conclusion?

At trial, the principal area of disagreement among the parties was whether there were an adequate number of resales to provide a basis for arriving at a value conclusion for the Cypress Palms timeshare resort. Importantly, both parties agree that those resales must constitute arms length transactions to meet the definition of fair market value, i.e., “the price at which a property, if offered for sale in the open market, with a reasonable time for the seller to find a purchaser, would transfer for cash or its equivalent, under prevailing market conditions between parties who have knowledge of the uses to which the property may be put, both seeking to maximize their gains and neither being in a position to take advantage of the exigencies of the other.” Fla. Admin. Code R. 12D-1.002(2) (2015). The parties further agree that resales were best described as individual-to-individual sales.

(a) The plaintiffs’ evidence regarding resales.

The plaintiffs presented the testimony of Mr. McElveen and Joshua Harris, who has a Ph.D. in Finance and serves as the Director of the Dr. P. Phillips Institute for Research & Education at the University of Central Florida. They opined that there was an active and reliable

resale market to allow for a credible valuation of the Cypress Palms timeshare resort for the 2011 and 2012 tax years.

Dr. Harris testified that he reviewed active Internet listings for timeshare resales in the Orlando market area, which included Orange and Osceola County. His sources included craigslist, ebay, redweek, and the TUG timeshare marketplace, among others. In his opinion, the presence of the active internet listings of resales proved the existence of a resale market for timeshare interests regardless of whether those listings resulted in closed transactions.

Dr. Harris also based his opinion on a spreadsheet containing 4,464 qualified individual transaction records of timeshare resales provided by Mr. McElveen and occurring between January 1, 2008 and December 31, 2013. Dr. Harris utilized this data to prepare charts admitted into evidence depicting the quantity of resales occurring in each quarter during this six-year time period and the volume of those resales in terms of dollars exchanged. (Plaintiff #19-#23) He compared the data relating to timeshare resales with single-family home sales in the same market area and time period. He concluded that, because the property appraiser relied upon single-family home data for assessment purposes, she also should have relied upon timeshare resales for valuation of the Cypress Palms timeshare resort.

Dr. Harris opined that a minimum of three comparable timeshare resales would be reasonable to value the Cypress Palms timeshare resort provided that the selected comparables were close economic substitutes. He based this opinion on the Fannie Mae Selling Guide and the Uniform Residential Appraisal Report.

Mr. McElveen's testimony and analysis of the resale market was far more extensive. He began his analysis by gathering all timeshare sales – developer and resales – within Orange and Osceola counties from January 1, 2007, through June 1, 2014, which

consisted of over 700,000 sales transactions. He then removed all developer sales, all resales of “points-based” timeshare interests, and all resales for nominal documentary stamps. The removal of resales of points-based timeshare interests deleted any resales from the Cypress Palms timeshare resort from his consideration. As a result, he had roughly 8,000 resales of week intervals occurring during this 7½ year time period. For those resales, his staff further reviewed the individual deeds in an effort to qualify the transactions per the Department of Revenue (DOR) sales qualification standards. In his opinion, however, the DOR standards were a lower standard than the verified arms length transactions necessary to establish just value. In the end, his dataset included 3,575 qualified but not verified resale transactions.

To assist him in verifying the 3,575 resales as arms length transactions, Mr. McElveen hired two telephone survey companies. A questionnaire was developed with questions regarding each facet of an arms length transaction. The qualified resale transactions were provided to the survey companies, who researched and obtained telephone numbers for sellers, and eventually buyers, to contact. Responses to each of the questions were recorded in a spreadsheet format as a 1 or a 2, which reflected a yes or no answer to the question. Where the response to a question indicated that it failed the test for an arms length transaction, the survey questionnaire directed the employee conducting the telephone interview to thank the participant and terminate the interview. (Plaintiff #27)

The survey work began with the Survey Research Center (SRC) at the University of Florida. Because of public records requests submitted by the property appraiser’s counsel to the University, however, Mr. McElveen terminated the project. The final disposition records were admitted into evidence and revealed that SRC attempted to contact 2,080 individuals and

eventually completed 241 surveys. (Defendant #17) Of that number, Mr. McElveen testified that 32 passed the test for an arms length transaction.

Mr. McElveen subsequently retained SSRS, a firm located in Pennsylvania. SSRS began contacting sellers and, when it was concerned that the qualified resales database would not be sufficient to obtain the necessary number of responses, it obtained permission from Mr. McElveen to contact buyers. Eventually, SSRS provided a spreadsheet containing 72 completed surveys. (Defendant #18)

Mr. McElveen utilized all of the SSRS survey responses that, when added to the 32 verified sales from SRC, totaled 104 verified arms length transactions. (Defendant #20) The next step in his analysis involved the utilization of an "equivalency test" to determine whether the mean sales price of the 104 verified sales fell within an appropriate margin of error as compared to the mean sales price of the 3,575 qualified sales to support a conclusion that both datasets reflected arms length transactions. In the days before trial, Mr. McElveen removed resales between related parties that should not have been included and, as a result, reduced the number to 97 verified sales. (Defendant #19) He recalculated the equivalency test, utilizing a higher margin of error, and concluded that it had been passed. (Defendant #13, #14) He testified that he had to adopt a "more flexible approach" to arms length transactions in reviewing the SSRS survey data because many of the surveys were terminated after the participant responded that the timeshare interest had not been exposed to the open market, a facet of an arms length transaction.

Having deemed the 3,575 resales as verified arms length transactions, Mr. McElveen concluded that an adequate number of resales existed to develop a credible valuation of the timeshare interests at Cypress Palms. He then developed a multiple regression model to

determine just value. For the 2011 tax year, the model included sales from two years prior to January 1 and six months into that year. For the 2012 tax year, the model included sales from three years prior to January 1 and six months into that year. Mr. McElveen testified at length regarding his multiple regression model and the variables impacting the ultimate opinion of value. Because of his opinion that an adequate number of resale transactions existed, Mr. McElveen did not develop an opinion of value utilizing developer sales reflecting the original purchase prices and deductions pursuant to section 192.037(11).

(b) The property appraiser's evidence regarding resales.

Diana Breitenbruck is a Commercial Appraiser in the property appraiser's office and has been responsible for the assessment of timeshare developments since 2003. Based upon her analysis of the resale market, Ms. Breitenbruck concluded that there were an inadequate number of resales to provide a basis for arriving at a value conclusion for the Cypress Palms timeshare resort.

Ms. Breitenbruck testified that there were 32-34 timeshare resorts in Osceola County during 2011 and 2012, comprising approximately 370,000 unit weeks. During each of the calendar years 2010 and 2011, which immediately proceeded January 1 of each tax year, there were approximately 75,000 total sales transactions. Of that total, around 70,000 were developer sales and 5,000 were classified as resales. Significantly, approximately 4,000 of those resales were transacted for nominal documentary stamps. As such, they could not even be considered for valuation purposes. The remaining number of resales constituted less than 1.5 percent of the total timeshare sales market each year. She anecdotally described conversations with buyers that did not understand what they had bought, why they could not use their

timeshare interests, or difficulties accessing certain amenities of the resort because they had purchased on the resale market.

Ms. Breitenbruck further testified regarding her analysis of the resales within the Cypress Palms timeshare resort. In particular, she expressed her concerns regarding the limited number of resales within the resort, both standing alone and as compared to the developer sales. She repeatedly stated that the sales were "all over the place" and showed no consistent trend in pricing per point. Her VAB packets included spreadsheets detailing those resales and was admitted into evidence. (Plaintiff #16, #17; Defendant #11, #12) For the 2011 tax year, she included raw data relating to 27 resales on both an annual and biannual basis occurring during the calendar year 2010. For 2012, there were 23 resales during the calendar year 2011. In her opinion, it was extremely difficult and impracticable to accurately determine which, if any, of those sales could be considered arms length transactions. By comparison, there were hundreds of developer sales each year that clearly qualified as arms length transactions reflective of just value.

Ms. Breitenbruck also testified regarding the volume of resale transactions within the Cypress Palms timeshare resort. For the 2011 tax year, there was \$11,368,126 in developer sales but only \$79,656 in resales. For 2012, there was only \$65,897 in resales. Comparatively, the total sales volume attributable to developer sales far exceeded the value attributable to resales transactions.

In sum, Ms. Breitenbruck believed that there simply were not an adequate number of reliable resale transactions to support an accurate value conclusion. Accordingly, she utilized the developer sales occurring within the timeshare resort, deducting the items set forth in section

192.037(11) from the original purchase price along with a deduction for tangible personal property.

The property appraiser's expert witness, Mr. Marshall, testified regarding his analysis of the resale market. His appraisals for 2011 and 2012 also discussed the resale market and were admitted into evidence. (Defendant #7, #8) During the 2010 calendar year preceding January 1, 2011, there were a total of 3,746 annual resales in Osceola County.² Of that number, 3,419 were for \$500 or less and constituted 92 percent of the overall resale market. The next year, there were a total of 7,151 annual resales. Of that number, 6,629 were for \$500 or less and constituted 93 percent of the overall resale market.

Similar percentages were reflected in the resales occurring within the Cypress Palms timeshare resort. For the 2010 tax year, 93 percent of the total resales were for less than \$500. There were only 23 annual resales exceeding \$500. The next year, 94 percent of the total resales were for less than \$500. There were only 26 resales exceeding \$500. Mr. Marshall testified that he obtained telephone numbers of sellers and/or buyers by matching the addresses on the deeds with internet searches and attempted to contact these individuals to ascertain whether a given transaction could be considered an arms length transaction. He was unable to obtain any helpful responses.

Like Ms. Breitenbruck, he observed that resale prices were all over the place. In his opinion, it would be inappropriate to "cherry pick" sales for use in an appraisal. A high price may be just as uninformed as a low price.

Mr. Marshall testified that the exceedingly large number of resales at nominal amounts reflected significant financial distress in the overall market. Distressed sales fail to

² Mr. Marshall eliminated biannual sales from both his resale data and developer sales used in his comparable sales analysis.

qualify as arms length transactions and cannot be used to determine just value. He observed that calendar year 2010 was the “worst real estate market of his career” and that 2011 only was slightly better. In addition to the distress in the resale market, he was aware of rampant criminal fraud by timeshare resellers during this time period. These companies and individuals would solicit and obtain an upfront fee to sell a timeshare interest on behalf of an individual owner but take no further action to sell the interest. The Attorney General was investigating these fraudulent activities and news stories of the arrests of individuals involved in these fraudulent schemes were regular events.

Mr. Marshall explained that, in his opinion, it would be inappropriate to use resales from Orange County to appraise timeshare resorts in Osceola County. In his experience, the west U.S. 192 corridor, beginning at SR 535 and extending west until U.S. 27, was a unique submarket. The characteristics and amenities of the submarket were significantly different from Orange County in terms of proximity to the theme parks, types of restaurants, shopping, and outlet malls.

II. Whether the property appraiser complied with section 192.037(11)?

The next area of disagreement between the parties related to the necessary and appropriate deductions from the developer sales used in the property appraiser’s assessments for each year pursuant to section 192.037(11). This provision of the statute requires the property appraiser to deduct the usual and reasonable fees and costs of the sale, which are defined as “all marketing costs, atypical financing costs, and those costs attributable to the right of a timeshare unit owner or user to participate in an exchange of network of resorts.” § 192.037(11), Fla. Stat. (2015). The statute provides a rebuttable presumption that such costs are 50 percent of the original purchase price. *Id.*

Because Mr. McElveen did not utilize the methodology set forth in section 192.037(11), he did not provide testimony regarding the appropriate sales to consider or the appropriate amount of deductions. He also did not testify as a rebuttal witness and critique the work product of either Ms. Breitenbruck or Mr. Marshall. Rather, his limited testimony regarding the subject was that resales of timeshare interests measured by points inherently involved intangible aspects so that he removed such resales from the database used in determining whether an adequate resale market sufficient for credible valuations existed and from his multiple regression model.

Ms. Breitenbruck testified that her calculation of the appropriate deductions from the developer sales prices under section 192.037(11) began with the statutory presumption of 50 percent. To that figure, she added five percent for tangible personal property, five percent for any miscellaneous costs not captured within the 50 percent, and three percent for the costs attributable to the exchange network. Her deductions totaled 63 percent. In addition, she deducted \$2395 from the developer sales prices based upon representations from Wyndham employees in earlier years that the amount was the fee charged owners of timeshare interests to participate in its internal exchange program, CLUB WYNDHAM Plus

Mr. Marshall's appraisal reflected deductions from the developer sales prices, both within the Cypress Palms timeshare resort and in comparable properties, totaling 63.26 percent. However, he benefited from the litigation discovery process and received actual expense information from Wyndham Vacation Ownership, Inc. (WVO), for both its North America operations and its timeshare resorts within the Orlando area for calendar years 2010 and 2011. The financial statements obtained during discovery were discussed during the testimony

of Dean Smith, who is the Accounting Director with WVO, and were admitted into evidence. (Defendant #1-4)

Mr. Marshall also relied upon expense information reported by ARDA, which is a timeshare industry group, in its annual publication for 2010 and 2011. He utilized 18 percent for sales expenses, 23 percent for marketing expenses, and 15 percent for atypical financing expenses, which totaled 56 percent.

Mr. Marshall utilized an additional three percent for closing costs to account for recording fees, attorney's fees, and title insurance fees. Another .25 percent was attributable to tangible personal property and .0062 percent was attributable to the costs related to the participation in the external exchange program through RCI. Lastly, Mr. Marshall attributed four percent to the costs of the right to participate in the internal exchange program with CLUB WYNDHAM Plus. That amount was based on a comparison of the franchise fee (royalty) for a full service hotel as documented in the Host Study published by Smith Travel Research and was intended to reflect the reservation system and staff necessary to facilitate the Club Wyndham program.

Mr. Marshall, however, did not deduct the \$2395 fee. Based on his attendance at the deposition of Mr. Novell and review of documents discussed at that deposition, his conclusion was that \$2395 was not the fee charged to owners of timeshare interests to participate in CLUB WYNDHAM Plus. Rather, it was a fee to convert unit weeks owned at other, non-Wyndham resorts into points within CLUB WYNDHAM Plus. Accordingly, his opinion was that the fee would not be an appropriate deduction under section 192.037(11).

Findings of Fact and Conclusions of Law

The burden of proof applicable to ad valorem assessment challenges is set forth in section 194.301, Florida Statutes (2015). The statute was extensively revised in 2009 and is applicable to the challenges to the 2011 and 2012 tax years. The statute provides that an assessment will be presumed correct if the property appraiser “proves by a preponderance of the evidence that the assessment was arrived at by complying with s. 193.011, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if appropriate.” § 194.301(1), Fla. Stat. (2015). Although section 194.301 does not specifically mention section 192.037, the property appraiser has accepted the burden of proof for demonstrating compliance with sections 192.037(10) and (11) in her assessment, reasoning that these provisions should be read in *pari materia* with section 193.011, Florida Statutes (2015). The plaintiffs have not disputed this position.

The court finds that the property appraiser has established, by a preponderance of the evidence, that her assessment complied with sections 192.037(10) and (11) along with section 193.011 and professionally accepted appraisal practices.³ The property appraiser, consistent with section 192.037(10), looked first to the resale market in establishing her assessment. After concluding that there were an inadequate number of resales to support a credible valuation, the property appraiser used the developer sales as the original purchase price and applied the deductions for personal property and costs attributable to marketing, atypical financing, and the right of a timeshare unit owner to participate in an exchange network of

³ The plaintiffs have not challenged the property appraiser's consideration of section 193.011 or use of professionally accepted appraisal practices. When sales of comparable properties are used to determine just value, the property appraiser performs a standard appraisal and considers all and uses some of the factors in section 193.011. *Nolte*, 524 So.2d at 418.

resorts as set forth in section 192.037(11) from those original purchase prices. The assessments for 2011 and 2012, therefore, are entitled to the presumption of correctness under section 194.301(1).

I. Whether an adequate number of resales exists to provide a basis for arriving at a value conclusion.

With regard to whether an adequate number of resales existed to provide a basis for arriving at a value conclusion for the Cypress Palms timeshare resort, the court finds the testimony elicited by the property appraiser through Ms. Breitenbruck and Mr. Marshall to be more credible and entitled to greater weight than the testimony elicited by the plaintiffs through Dr. Harris and Mr. McElveen. Their research and analysis of the resale market within Osceola County and the Cypress Palms timeshare resort established that vast majority of resale transactions occurred at nominal values and were reflective of a market in distress. The plaintiffs did not challenge Mr. Marshall's testimony regarding the fraudulent activities occurring in the timeshare resale market, the Attorney General's investigation of those activities, and the criminal prosecutions resulting therefrom.

The remaining resale transactions above a nominal value consisted of only a miniscule portion, between one and two percent, of the total sales activity for timeshare interests in either the county or the Cypress Palms timeshare resort. When the sales volume by dollars are considered, the resale activity within the resort was significantly smaller. The evidence demonstrated that there was less than \$80,000 in resale transactions in 2011 or 2012 but \$11.3 million and \$19.8 million in developer sales. (Defendant #7, #8, #11, #12) By way of reference, the bar charts presented by Dr. Harris and discussed during his testimony reflected \$5 million in total resale volume for Osceola and Orange County for calendar years 2010 and 2011. (Plaintiff

#19) In that same time period, there was \$31.3 million in developer sales at Cypress Palms alone. (Defendant #7, #8)

The court also has considered the prices paid per point for resales within Cypress Palms and reviewed those sales as compared with the similar unit of comparison for the developer sales as the parties requested during closing argument. The court finds that the pricing for resales is quite disparate and gives weight to Mr. Marshall's testimony that it would be inappropriate to select transactions reflecting a low or high price per point as reflecting arms length transactions sufficient for a credible valuation.

The court, moreover, is mindful of the administrative difficulties that would be imposed upon the property appraiser's office if it were to adopt the plaintiffs' approach to determining whether an adequate number of resales existed to support a credible valuation of the Cypress Palms timeshare resort. The application of appraisal principles to any given property requires an exercise of appraisal judgment. "Determination of 'just value' inherently and necessarily requires the exercise of appraisal judgment and broad discretion by Florida property appraisers." *Dep't of Revenue v. Howard*, 916 So.2d 640, 643 (Fla. 2005).

Mr. McElveen testified that his staff expended thousands of hours in researching the resale market transactions occurring during a time period spanning 7½ years. In addition, he retained two survey companies, paying them over a combined \$20,000, to conduct telephone surveys involving several thousand calls to sellers and buyers of resales.

The property appraiser is required to assess all property in Osceola County on an annual basis. Although counsel for the plaintiffs briefly argued that the property appraiser should have done something more in researching the resale market, he did not present any expert testimony regarding what action was necessary short of the analysis provided by Dr. Harris and

Mr. McElveen or what useful information would have been revealed. The court rejects the plaintiffs' argument that the property appraiser's diligence in analyzing the resale market was deficient or somehow constituted an abuse of the administrative discretion necessary to accomplish the annual assessment of the timeshare resorts in Osceola County.

There are other more fundamental concerns regarding the validity of the plaintiffs' approach to determining whether an adequate number of resales existed to perform a credible valuation of the Cypress Palms timeshare resort, i.e., the use of resale transactions occurring after the tax years at issue, the reliance upon resales from Orange County, and the failure to analyze the resales occurring within Cypress Palms. As such, very little weight can be placed on the plaintiffs' analysis of the resale market.

To begin with, it is well settled that all real property shall be assessed according to its just value, i.e., fair market value, as of January 1st of each year. § 192.042, Fla. Stat (2015); *Gilreath*, 871 So.2d at 967. Implicit in the just valuation of each parcel on January 1st is the closing of a hypothetical sale transaction on that date. *See Security Mgmt. v. Markham*, 516 So.2d 959 (Fla. 4th DCA 1987) (property appraiser may consider sale after assessment date provided that it is relevant to valuation on January 1); *Bystrom v. Equitable Life Assurance Society*, 416 So.2d 1133 (Fla. 3d DCA 1982) (comparable sale in March of taxable year utilized because sale negotiations had begun prior to January 1); *ITT Cmty. Dev. Corp. v. Seay*, 347 So.2d 1024 (Fla. 1977) (declaring "Pope's law" unconstitutional because, in part, it attempts to value property at least 10 months after the January 1st valuation date).

To support their conclusions that adequate resales existed to support a credible valuation of the Cypress Palms timeshare resort, Dr. Harris and Mr. McElveen relied upon resales that occurred long after January 1 of the respective tax years. When section 192.037(10)

instructs the property appraiser to "look first to the resale market" in her annual assessment of timeshare resorts, such a market must exist as of the January 1 valuation date. The plaintiffs' experts, however, utilized sales as long as 3½ years after the valuation dates. It appears incongruous for the court to find that the property appraiser was deficient in her analysis of the resale market by failing to consider resale activity that had not even occurred, and the plaintiffs' reliance upon these sales is non-compliant.

In a similar manner, reliance upon resale activity occurring in Orange County is problematical. Although section 192.037(10) and (11) does not include any geographic boundary to the existence of the resale market, it stands to reason that the legislature would not task the property appraiser with determining whether a resale market sufficient to support a credible valuation of a timeshare resort exists in another county. The court declines to conclude, as a matter of law, that the resale market must be confined to the county in which the property at issue is located. Instead, the court gives greater weight to the testimony of Mr. Marshall regarding the significant market differences between Osceola and Orange counties. Mr. Marshall has been appraising property in the central Florida area for 40 years and discussed his lengthy experience appraising timeshare developments for lending institutions. His testimony regarding the submarket between U.S. 192 beginning at SR 535 and extending west to U.S. 27 and the reasons for not considering resales of timeshare interests in Orange County is more credible and persuasive than that of the plaintiffs' experts. Location is one of the assessment criteria of section 193.011 and was properly considered by Mr. Marshall.

Lastly, the plaintiffs did not endeavor to conduct any analysis of the resale activity occurring within the Cypress Palms timeshare resort.⁴ Since the passage of section 192.037(10)-(12) in 1988, the only case discussing it is the Fifth District Court's decision in *Gilreath*. That case involved whether a condominium could be assessed as a timeshare if the POS was not recorded prior to January 1. The district court answered in the negative. In reaching its decision, the court stated as follows:

We conclude that the Legislature has clearly expressed its intent that timeshare property be assessed in accordance with section 193.011. *We also conclude, based on our analysis of these provisions, that when the Legislature directed that 'the resale market' be the basis for a proper assessment, it intended that the resale of timeshare properties in the same building be considered as part of the resale market.* Obviously, this requires that the timeshare property be legally established as timeshare property in order to effect a valid resale and hence a resale market.

Id. at 966 (emphasis added). By eliminating all points-based projects from his dataset, Mr. McElveen's analysis failed to address the resale activity occurring within the timeshare resort. The Court finds it rather curious that Mr. McElveen would expend such extreme efforts in verifying resales in two counties over multiple years as arms length transactions but not make any attempt to verify a single resale occurring within the subject property.

II. Whether the property appraiser complied with section 192.037(11)?

The court further finds that property appraiser established that her assessments for 2011 and 2012 complied with section 192.037(11). Ms. Breitenbruck's deductions of 63 percent began with the statutory presumptive 50 percent and included another 13 percent for tangible personal property, miscellaneous costs, and costs attributable to the exchange program. She then

⁴ Mr. McElveen acknowledged that only three of his 97 verified sales even occurred in Osceola County.

deducted an additional amount of \$2395 based on her conversations with Wyndham's representatives. Mr. Marshall's deductions totaled almost the same amount at 63.26 percent and were based, in part, on actual expense data reported by WVO and industry data.

The court rejects the plaintiffs' argument that the "original purchase price," as contemplated under section 192.037(11), requires use of the sales that occurred when the timeshare resort was initially offered for sale in the late 1990's and early 2000's. Such an argument relies upon a strained reading of the statute that is inconsistent with the annual assessment responsibilities of the property appraiser under section 192.042, Florida Statutes (2015), which requires all property to be assessed according to its just value on January 1 of each year. Ms. Breitenbruck's and Mr. Marshall's use of developer sales of timeshare interests occurring in the calendar years proceeding each January 1 as the original purchase price are appropriate under the statute and reflect the reality that essentially only two types of sales are occurring; developer sales and resales from individual to individual.

The court further rejects the plaintiffs' argument that the deductions from the developer sales inadequately reflect the intangible value inherent in the sale of timeshare interests measured by points as opposed to week intervals. In short, the plaintiff asserts that purchasers of such timeshare interests are buying a vacation experience and the right to exchange points for cruises, airline tickets, housekeeping credits, and even to offset their annual maintenance fees. The real property interest is asserted to be only a small part of the total price with the remainder ascribed to the "nuts, cherries, and whipped cream on top" as described by plaintiffs' counsel. Other than the limited testimony of Mr. McElveen regarding rejection of points-based timeshare resales in his analysis, however, the plaintiffs have not presented any probative evidence on this point.

The ownership of a points-based timeshare interest is simply another way of describing the interval purchased and right to use the accommodation. According to the POS for the Cypress Palms timeshare resort, points reflect the percentage of the tenancy-in-common ownership interest with other owners of timeshare interests. Contrary to the argument of plaintiffs' counsel, purchasers are not buying an interest in a vacation club, which is separately addressed in sections 721.50 through 721.58, Florida Statutes (2015). Rather, they are acquiring an interest in real property as a tenant-in-common with other owners, which is transferred by a warranty deed.

The POS clearly describes that purchasers of such interests have the *option* of "assigning the use and occupancy rights appurtenant to such Ownership Interest into CLUB WYNDHAM Plus, which is an exchange company operated by the Developer." (Plaintiff #12 at III(8)) As the district court observed in *Walker*, the bundle of rights attributable to a timeshare ownership interest is a fee interest in real property and includes the complete right to use or not use the property and the right to mortgage, lease, sell, bequeath, or give away the timeshare estate. A timeshare estate is defined as a parcel of real property. § 721.05(34), Fla. Stat. (2015). A timeshare period titleholder means "the purchaser of a timeshare period sold as a fee interest in real property, whether organized under chapter 718 or chapter 721." § 192.001(15), Fla. Stat. (2015).

Thus, the purchaser's decision to assign the use and occupancy rights appurtenant to his or her ownership interest is the exercise of one of the bundle of rights attributable to real property. Section 192.037(11) does not require a deduction for the exercise of this right. Rather, it requires a deduction for the "costs attributable to the right of a timeshare unit owner or user to participate in an exchange network or resorts." Both Ms. Breitenbruck and Mr. Marshall

included such deductions in their calculations. Mr. Marshall specifically attributed four percent to the costs attributable to CLUB WYNDHAM Plus, and based that amount on the franchise fee or royalty paid by a full service hotel for the central reservation system. In this regard, his deduction comports with the position of the parties in the *Nolte* decision that the "sales price of the time-share units included not only the costs attributable to real property and tangible personal property, but many other cost components typical of and peculiar to time-share estates (i.e., marketing costs and other intangible values such as the right to participate in an exchange network of resorts and a reservation and front-desk system, together with other services and amenities ordinarily associated with a hotel)." 524 So.2d at 416. The legislature essentially codified that position in section 192.037(11).

The legislature has taken similar action regarding the issue of "intangibles," present in the valuation of apartment complexes participating in the Low-Income Housing Tax Credit Program and computer software. See §§ 192.001(19), 193.017, Fla. Stat. (2015); *Holly Ridge Ltd. Partnership v. Pritchett*, 936 So.2d 694, 698 (Fla. 5th DCA 2006) (statute reflected "an effort by the legislature to define these tax credits as intangible personal property and thereby exempt from ad valorem taxation"); *Gilreath v. General Elec. Co.*, 751 So.2d 705 (Fla. 5th DCA 2000) (definition of computer software as intangible personal property was constitutional).

The plaintiffs argue that affiliation with the Wyndham brand creates intangible value that must be deducted so that only the real property interest created by the sale of the tenant-in-common ownership interest is valued. That argument, however, is belied by the multiple regression model utilized by their own expert. Mr. McElveen's analysis concluded that the Wyndham brand actually had a negative .0003 impact on sales prices. While other hotel

brands, such as Marriott and Hilton, had positive impacts on sales prices, such was not the case with the Wyndham brand.

Mr. Marshall's comparable sales included in his appraisal report were from the non-branded type timeshare resorts, Silver Lake and Calypso Cay. Only Westgate had any brand influence in his opinion. Accordingly, the court finds that there is no evidence of intangible value present in the sales prices of timeshare interests in the Cypress Palms timeshare resort due to the Wyndham brand.

III. Whether the assessment exceeds just value?

The court finds that the plaintiffs have failed to establish, by a preponderance of the evidence, that the assessments exceed just value for 2011 and 2012. Mr. McElveen's appraisal was solely based on the resale market, and the plaintiffs presented no other testimony or evidence regarding additional deductions necessary under section 192.037(11). Mr. Marshall's testimony and appraisals, which the court finds credible and well reasoned, easily support the property appraiser's assessments.

NOW THEREFORE, it is hereby **ORDERED** and **ADJUDGED** that;

1. The property appraiser has proven, by a preponderance of the evidence, that the assessments of the Cypress Palms timeshare resort complied with section 192.037(10) and (11), section 193.011, and professionally accepted appraisal practices. Therefore, her assessments for 2011 and 2012 are entitled to a presumption of correctness.

2. The plaintiffs have failed to establish, by a preponderance of the evidence, that the assessments exceeded just value for 2011 or 2012.

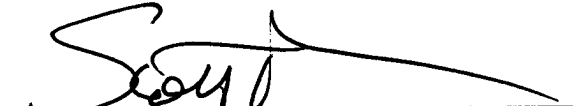
3. The property appraiser's assessments of \$92,853,150 for 2011 and \$92,853,100 for 2012 are hereby upheld.

4. Final judgment is hereby entered in favor of the property appraiser and against the plaintiffs.

5. Plaintiffs shall take nothing by this action and the property appraiser shall go hence without day.

6. The court reserves jurisdiction to consider a timely motion to tax costs.

DONE and ORDERED in Chambers at Kissimmee, Osceola County, Florida on this 25 day of July 2016.


SCOTT POLODNA, Circuit Judge

Copies furnished via Email to:

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on this 25 day of July 2016.


Lauren Burrows, Judicial Assistant



2024 AGENCY LEGISLATIVE BILL ANALYSIS

DEPARTMENT OF REVENUE

BILL INFORMATION

BILL NUMBER:	HB 471
BILL TITLE:	Valuation of Timeshare Units
BILL SPONSOR:	Representative Fine
EFFECTIVE DATE:	7/1/2024

COMMITTEES OF REFERENCE

1) Ways & Means Committee
2) Commerce Committee
3)
4)
5)

CURRENT COMMITTEE

Ways & Means Committee

SIMILAR BILLS

BILL NUMBER:	N/A
SPONSOR:	

IDENTICAL BILLS

BILL NUMBER:	N/A
SPONSOR:	

PREVIOUS LEGISLATION

YEAR/BILL NUMBER/SPONSOR/LAST ACTION:

2023/HB 451/Representative Fine/Died on Second Reading Calendar
2023/SB 1450/Senator Gruters/Died in Finance and Tax
2022/HB 801/Representative Fine/Died in Commerce Committee
2022/SB 1132/Senator Gruters/Died in Regulated Industries
2021/HB 1007/Representative Fine/Died in Ways & Means Committee
2021/SB 1358/Senator Gruters/Senate – Laid on Table

BILL ANALYSIS INFORMATION

DATE OF ANALYSIS:	12/8/2023
AGENCY CONTACT:	Alec Yarger (850) 717-6153

POLICY ANALYSIS**1. ANALYSIS OF EACH SECTION THAT AFFECTS THE DEPARTMENT OF REVENUE.**

Section 1. (p. 1) Fee timeshare real property; taxes and assessments; escrow

PRESENT SITUATION

Section 192.037(4), F.S., states that all rights and privileges afforded property owners by chapter 194, F.S., with respect to contesting or appealing assessments shall apply both to the managing entity responsible for operating and maintaining the timesharing plan and to each person having a fee interest in a timeshare unit or timeshare period.

EFFECT OF THE BILL

Creates section 192.037(12), F.S. If there is a tax appeal regarding a timeshare unit and the taxpayer asserts there is an adequate number of resales to provide a basis for arriving at value conclusions, the number of resales is considered adequate if the taxpayer provides a reasonable number of resales and the number is supported by the most recent standards adopted by the Uniform Standards of Professional Appraisal Practice. This valuation methodology for timeshare units meets the just valuation requirement in section 4, Article VII, of the State Constitution.

Section 2. (p. 1) This act shall take effect July 1, 2023.

2. DOES THE DEPARTMENT EXPECT TO DEVELOP, ADOPT, MODIFY OR ELIMINATE ANY RULES, REGULATIONS, POLICIES, OR PROCEDURES?

☐ YES ☒ NO

If yes, explain:	
Rule(s) impacted (provide references to F.A.C., etc.):	

3. WHAT IS THE POSITION OF AFFECTED CITIZENS OR STAKEHOLDER GROUPS? N/A**4. DOES THE BILL REQUIRE THE DEPARTMENT TO SUBMIT, MODIFY OR DELETE ANY REPORTS, STUDIES OR PLANS?**

☐ YES ☒ NO

If yes, provide a description:	
Date Due:	
Bill Section Number(s):	

5. ARE THERE ANY GUBERNATORIAL APPOINTMENTS OR CHANGES TO EXISTING BOARDS, TASK FORCES, COUNCILS, COMMISSIONS, ETC. REQUIRED BY THIS BILL? ☐ YES ☒ NO

Board:	
Board Purpose:	
Who Appoints:	
Changes:	
Bill Section Number(s):	

FISCAL ANALYSIS

6. DOES THE BILL HAVE A FISCAL IMPACT TO LOCAL GOVERNMENT? The Department of Revenue does not conduct this analysis. The Revenue Estimating Conference will determine the revenue impact, if any, to local governments.

7. DOES THE BILL HAVE A FISCAL IMPACT TO STATE GOVERNMENT?

Revenues:	The Department of Revenue does not conduct this analysis. The Revenue Estimating Conference will determine the revenue impact, if any, to state government.
Expenditures: <i>(Department of Revenue expenditures and operational impacts)</i>	<input checked="" type="checkbox"/> NO IMPACT <input type="checkbox"/> LESS THAN \$25,000 <input type="checkbox"/> MORE THAN \$25,000 <input type="checkbox"/> UNABLE TO DETERMINE <input type="checkbox"/> OPERATIONAL IMPACT ONLY
Does the legislation contain an appropriation to the Department?	<input type="checkbox"/> YES <input type="checkbox"/> NO

8. DOES THE BILL HAVE A FISCAL IMPACT TO THE PRIVATE SECTOR? The Department of Revenue does not conduct this analysis.

9. DOES THE BILL INCREASE OR DECREASE TAXES, FEES OR FINES? The Department of Revenue does not conduct this analysis. The Revenue Estimating Conference will determine the revenue impact on state and local government, if any.

TECHNOLOGY IMPACT

If any, see attached Fiscal Impact Analysis.

FEDERAL IMPACT

If any, see Additional Comments section below.

ADDITIONAL COMMENTS

10. STATUTE(S) AFFECTED: s. 192.037, F.S.

11. HAS SIMILAR LANGUAGE, A COMPANION BILL OR A PREVIOUS VERSION OF THE BILL BEEN ANALYZED THIS SESSION? ☐ YES ☒ NO **If no, go to #12. If yes:**

A. Identify language or bill number.

B. Were issues/problems identified? ☐ YES ☐ NO

a. If yes, have they been resolved? ☐ YES ☐ NO **If no, briefly explain.**

C. Are new issues/problems created? ☐ YES ☐ NO **If yes, briefly identify.**

12. DOES THE BILL PRESENT DIFFICULTY IN IMPLEMENTATION, ADMINISTRATION OR ENFORCEMENT? ☒ YES ☐ NO

There is substantial litigation currently pending on these very issues, a lot of which has not been definitively resolved by the courts. Starting at page 1, line 25, where the statute reads, "This methodology meets the requirement of just valuation of all real estate located in this state, including timeshare units, as recognized by and provided in S. 4, Art. VII of the State Constitution," this statutory amendment could create very significant difficulties in administration because it appears to reverse and/or potentially contradict the just value requirements outlined in s. 194.301, F.S. While the Uniform Standards of Professional Appraisal Practice (USPAP) can be instructive on certain appraisal topics, it is never a substitute for Florida's professionally accepted appraisal practices and just value statutory criteria.

13. RECOMMENDED CORRECTIONS: ☐ YES ☒ NO **If yes, provide corrections.**

14. OTHER: N/A

IN THE CIRCUIT COURT OF THE
NINTH JUDICIAL CIRCUIT, IN AND
FOR OSCEOLA COUNTY, FLORIDA

CASE NO: 2016-CA-1006-OC
DIVISION: 20

**STAR ISLAND VACATION OWNERSHIP
ASSOCIATION, INC.**, a Florida non-profit
corporation, and **WYNDHAM VACATION
MANAGEMENT, INC.**, a foreign corporation,

Plaintiffs,

vs.

KATRINA S. SCARBOROUGH, as Property
Appraiser; **PATSY HEFFNER**, as Tax
Collector; and **LEON M. BIEGALSKI**, as
Executive Director of the Florida Department of
Revenue,

Defendants.

FINAL JUDGMENT

This ad valorem tax case involves a challenge to the assessed value for the 2015¹ tax year of the Wyndham Star Island Resort, which consists of four buildings within a larger timeshare resort development located just off US 192 in Osceola County. Plaintiffs are Star Island Vacation Ownership Association, Inc., (Star Island), the homeowner's association, and Wyndham Vacation Management, Inc. (WVM), the management company retained by the Association. Plaintiffs are the authorized parties to file suit as agents of the fee timeshare period titleholders pursuant to

¹ There are other pending lawsuits challenging the 2011-2014 and 2016-2017 assessments of Star Island. *Star Island Vacation Ownership Ass'n, Inc. vs. Katrina Scarborough, etc., et al.*, Case Nos. 2012-CA-1292, 2013-CA-1745, 2014-CA-697, 2015-CA-558, 2017-CA-657 and 2018-CA-752.

section 192.037(1), Florida Statutes (2018). The Property Appraiser's assessment of the Wyndham Star Island Resort for tax year 2015 is \$71,451,000.

I. Background – The Law

Both parties provided pretrial memoranda discussing key appellate court decisions regarding the assessment of timeshare developments and the legislature's passage of section 192.037, and amendments thereto, in response to these decisions in the 1980's. The memoranda discuss the same appellate court decisions and are generally fairly consistent in the analysis of those decisions.

In Florida, a timeshare unit is a form of multiple fee ownership of one parcel of real property where the rights of use, occupancy, and possession of a timeshare unit have been sold and transferred by deed to each of the timeshare owners. A timeshare estate is a parcel of real property under Florida law. § 721.05(34), Fla. Stat. (2018). Each individual owns an undivided interest in the property but, regardless of the number of owners, there remains only one parcel and one assessment. *Day v. High Point Condo. Resorts, Ltd.*, 521 So.2d 1064 (Fla. 1988); § 192.037(2), Fla. Stat. (2018). The time-share concept presented administrative assessment and collection problems for taxing authorities that the legislature addressed in section 192.037. *See Day*, 521 So.2d at 1066-67 (rejecting challenges to facial constitutionality of section 192.037); *Southards v. Motel Mgmt. Co.*, 610 So.2d 524, 525 (Fla. 3d DCA 1992) (rejecting challenge to constitutionality of section 192.037 as applied).

In 1981, Florida was one of the first jurisdictions in the United States to regulate timeshare ownership by passing Chapter 721, Florida Statutes. R. Freedman, *Timeshare Condominiums*, The Fla. Bar, FL-CLE § 6.1 (2011). A "timeshare plan" is defined as:

any arrangement, plan, scheme, or similar device, other than an exchange program, whether by membership, agreement, tenancy in

common, sale, lease, deed, rental agreement, license, or right-to-use agreement or by any other means, whereby a purchaser, for consideration, receives ownership rights in or a right to use accommodations, and facilities, if any, for a period of time less than a full year during any given year, but not necessarily for consecutive years. The term 'timeshare plan' includes:

(a) A 'personal property timeshare plan,' which means a timeshare plan in which the accommodations are comprised of personal property that is not permanently affixed to real property; and

(b) A 'real property timeshare plan,' which means a timeshare plan in which the accommodations of the timeshare plan are comprised of or permanently affixed to real property.

§ 721.05(39), Fla. Stat. (2018) (*emphasis added*). Under a timeshare plan, buyers are conveyed a "timeshare estate," which is defined as:

a right to occupy a timeshare unit, coupled with a freehold estate or an estate for years with a future interest in a timeshare property or a specified portion thereof, or coupled with an ownership interest in a condominium unit pursuant to s. 718.103, an ownership interest in a cooperative unit pursuant to s. 719.103, or a direct or indirect beneficial interest in a trust that complies in all respects with s. 721.08(2)(c)4. or s. 721.53(1)(e), provided that the trust does not contain any personal property timeshare interests. *A timeshare estate is a parcel of real property under the laws of this state.*

§ 721.05(34), Fla. Stat. (2018) (*emphasis added*).

Prior to offering any timeshare plan for sale, the developer must submit a registered Public Offering Statement (POS) for approval by the Department of Business & Professional Regulation (DBPR). § 721.07, Fla. Stat. (2018). The POS is the documentation of the timeshare plan. § 721.05(29), Fla. Stat. (2018).

In the ad valorem tax context, "fee timeshare real property" is defined as "the land and buildings and other improvements to land that are subject to timeshare interests which are sold as a fee interest in real property." § 192.001(14), Fla. Stat. (2018). "Timeshare period titleholder"

means the “purchaser of a timeshare period sold as a fee interest in real property, whether organized under chapter 718 or chapter 721.” § 192.001(15), Fla. Stat. (2018).

The earliest decision discussing the proper assessment of timeshare developments involved the Orange County Property Appraiser. *Hausman v. VTSI, Inc.*, 482 So.2d 428 (Fla. 5th DCA 1985). For the 1982 tax year, the property appraiser assessed the property on the aggregate value of each of the timeshare weeks instead of the actual condominium unit. Of that total amount, a deduction of five percent was made to reflect the household furnishings and other items of personal property in the sales price. An additional deduction of 25 percent was not specifically supported by evidence at trial but was explained as an effort to be fair. *Id.* at 429.

The district court held that the assessment was invalid because the existing statutes did not authorize the assessment of the timeshare interests created in the condominium interests. The court, however, observed that the decision would have limited precedential value because the legislature amended section 192.037(2) in 1983 to require the assessment of each timeshare development to be “the value of the combined individual time-share periods or time share estates contained therein.” *Id.* at 430.

The district court further held that the trial court correctly overturned the assessment because it exceeded the just value of the real property. The trial court found that at least 45 percent of the gross sales price consisted of the usual and reasonable sales and merchandising costs. The court also recognized atypical and unconventional financing added another seven percent to the cost of the timeshare units. Accordingly, the property appraiser’s “conclusory” 25 percent reduction was not a valid exercise of discretion under section 193.011(8), Florida Statutes, which requires consideration of the usual and reasonable fees and costs of the sale, including the costs

and expenses of financing, and allowance for unconventional or atypical terms of financing arrangements. *Id.* at 431.

The next cases involving timeshare developments were three decisions from Florida's Fourth District Court of Appeal: *Spanish River Resort Corp. v. Walker*, 497 So.2d 1299 (Fla. 4th DCA 1986); *Oyster Pointe Resort Condo. Ass'n., Inc. v. Nolte*, 497 So.2d 1306 (Fla. 4th DCA 1986); *Driftwood Mgmt. Co., Inc. v. Nolte*, 497 So.2d 740 (Fla. 4th DCA 1986). The lead decision was *Walker*.

Similar to *Hausman*, the question presented in *Walker* was whether a property appraiser could assess each individual timeshare interest or whether the assessment must be limited to the value of an ordinary condominium unit not subject to timesharing. For example, a condominium in which no timeshare estates had been created was assessed at \$25,000, while a physically identical adjoining unit, in which 51 timeshare estates had been created, was assessed at \$236,634. 497 So.2d at 1301.

The district court held that the assessment under the 1983 version of section 192.037 was to reflect the sum of the individual assessments of each timeshare unit. Quoting from the trial court's final judgment, the court stated:

The interval owner at Spanish River has all of the 'sticks' which constitute the 'bundle of rights' that is fee ownership of real estate: the complete right to use (or not to use) the property during the period of ownership; the right to exclude others during that period, and the right to mortgage, lease, sell, bequeath or give away the time-share estate. Every time share period is a unique ownership, even if it is located in part within the same physical space as the other time share estates in the same apartment. In short, it is a parcel of real estate.

Id. at 1302 (*emphasis added*).

The district court also rejected the developer's argument that the "excessive costs of sale totaling 55% of the purchase price" must be taken into consideration to reach fair market value. The court concluded that these exorbitant internal expenditures in marketing timeshare properties were not the type of reasonable fees and costs of sale contemplated by section 193.011(8). As the court stated:

Further, one reason given by the developers for the unfairness of the assessments is hardly the fault of the property appraiser. *In the time-share unit owners' brief, it is argued that upon resale the 'week' unit owners will never be able to recoup the original purchase price which latter '[did]' not represent fair market value but may [have been] inflated by the developer's cost of attracting potential buyers.'* To be sure, the promotional material did not advise the potential buyers of this dismal forecast when they were being persuaded to purchase their time-share 'weeks.' *Regardless, the property appraiser can hardly be faulted for taking the original sales prices prominently into account when assessing the time-share units. That the developers overcharged the purchasers does not make the latter unwilling buyers and most certainly does not cause the developers to be unwilling sellers.* Arrival at the value of property is a matter of administrative discretion to be exercised by a property appraiser which the courts should not disturb unless it has been fraudulently or illegally exercised. Here the appraisal was largely based on the purchase prices of the original sales—a time honored approach consistent with the requirement that all property must be assessed at '100% valuation rate.' *As yet, the assessments of these time-share units are not based on resales because there have been very few, if any. If a pattern of lower resale prices emerges, the appraiser will have to react accordingly and reassess downwards.* No such pattern has been established in the record now before us and speculation as to the possible purchase price of future resales is hardly 'probative of present value.'

Id. at 1303-4 (*emphasis added, citations omitted*).

In 1988, the Florida Supreme Court issued three decisions involving timeshare condominiums. The first of these, released on January 28, 1988, involved the Osceola County Property Appraiser and held that the method for assessment of timeshare developments set forth

in section 192.037 was facially constitutional. No valuation issue was involved. *Day v. High Point Condominium Resorts, Ltd.*, 521 So.2d 1064, 1065 (Fla. 1988).

In the second case, released on March 31, 1988, the Florida Supreme Court addressed the arguments regarding valuation under the 1983 statute. *Oyster Pointe Resort Condominium Assoc., Inc. v. Nolte*, 524 So.2d 415 (Fla. 1988). The Florida Supreme Court observed that the uncontroverted testimony at trial was that the sales price of timeshare units included not only the costs attributable to real property and tangible personal property, “but many other cost components typical of and peculiar to time-share estates (*i.e.*, marketing costs and other intangible values such as the right to participate in an exchange network of resorts and a reservation and front-desk system, together with other services and amenities ordinarily associated with a hotel).” *Id.* at 416.

As in *Hausman* and *Walker*, the developer argued that the assessment should not reflect the combined value of the timeshare estate periods. The Florida Supreme Court rejected that argument, quoting with approval from *Walker* that section 192.037 “is an unmistakable expression of the legislature’s intent to bring individual time-share units or ‘weeks’ within the ambit of ad valorem taxation.” *Nolte*, 524 So.2d at 417.

Nolte next addressed whether the property appraiser was required to “net from the sales price all elements of the purchase price other than the real property component when valuing timeshare units under a market value approach.” *Id.* The developer argued that the excessive marketing costs, atypical financing costs, and other extraordinary costs associated with fee timeshare estates are part of the reasonable fees and costs of sale to be deducted from the sales price under section 193.011(8). These excessive costs comprised approximately 75-80 percent of the purchase price of the timeshare units. *Id.* at 418.

Citing *Walker* again, the Florida Supreme Court rejected the argument that such excessive costs were required to be deducted under section 193.011(8). “Until the legislature modifies section 193.011(8), the costs cited by petitioners cannot be deducted from the purchase price of the time-share units as ‘reasonable fees and costs of sale.’” *Id.* The Court commented that it was “mindful of the petitioner’s point that an appraisal based on the original purchase price of the units includes the unusually high marketing costs necessary to attract potential buyers” and that those costs are alleged “to never be recouped upon resale.” *Id.* at 419. If a pattern of lower resale prices emerged, the property appraiser will have to adjust his appraisals accordingly and reassess the timeshare units.

The third decision released by the Florida Supreme Court in 1988 involving timeshare condominiums was *Spanish River Resort Corporation v. Walker*, 526 So.2d 677 (Fla. 1988), wherein the Supreme Court approved the decision of the 4th DCA in *Walker* on the authority of *Nolte* and *Day*, and answered the two questions certified to the Florida Supreme Court, finding that it was correct for the property appraiser to assess individual time-share weeks (relying on *Nolte*) and that section 192.037, Florida Statutes (1983) was constitutional (relying on *Day*).

Later that same year, the legislature adopted the assessment mechanism still in effect today. Ch. 88-216, § 15, Laws of Fla. (1988). The following provisions were added to section 192.037:

(10) *In making his or her assessment of timeshare real property, the property appraiser shall look first to the resale market.*

(11) *If there is an inadequate number of resales to provide a basis for arriving at value conclusions, then the property appraiser shall deduct from the original purchase price ‘usual and reasonable fees and costs of the sale.’* For purposes of this subsection, ‘usual and reasonable fees and costs of the sale’ for timeshare real property shall include all marketing costs, atypical financing costs, and those costs attributable to the right of a timeshare unit owner or user to participate in an exchange network of resorts. For timeshare real property, such ‘usual and reasonable fees and costs of the sale’ shall

be presumed to be 50 percent of the original purchase price; provided, however, such presumption shall be rebuttable.

(12) Subsections (10) and (11) apply to fee and non-fee timeshare real property.

§§ 192.037(10)-(12), Fla. Stat. (2018) (*emphasis added*). Since 1988, there has not been another significant appellate court decision regarding the assessment of timeshare developments. The statutory assessment language remains unchanged.

The single appellate case even discussing section 192.037 is *Gilreath v. Westgate Daytona, Ltd.*, 871 So.2d 961, 965 (Fla. 5th DCA 2004). That case, however, addressed whether a condominium could be assessed as a timeshare if the POS was not recorded prior to January 1 of the tax year at issue. The district court answered in the negative. In reaching its decision, the court stated as follows:

We conclude that the Legislature has clearly expressed its intent that timeshare property be assessed in accordance with section 193.011. *We also conclude, based on our analysis of these provisions, that when the Legislature directed that 'the resale market' be the basis for a proper assessment, it intended that the resale of timeshare properties in the same building be considered as part of the resale market. Obviously, this requires that the timeshare property be legally established as timeshare property in order to effect a valid resale and hence a resale market. Moreover, the alternative of deducting the appropriate fees and costs from the sales price effectively requires a valid sale of the timeshare property.* As we have discussed, any contract entered into between a developer and a prospective purchaser is voidable at the option of the purchaser until the POS is approved. Until that time, any title documents and deposit money must be held in escrow on behalf of the purchaser. Once the POS is approved and the contract is no longer voidable at the will of the purchaser, the contract becomes binding and a sale may be closed by releasing the title documents and deposit money. This establishes a valid basis for assessing timeshare property under section 193.011.

Id. at 966-67 (*emphasis added*).

II. Findings of Fact

The Star Island Resort is located at 5064 Avenue of the Stars, off the south side of U.S. Highway 192, east of Interstate-4 in unincorporated Osceola County, Florida. The Star Island Resort is comprised of three (3) separate condominium developments, all of which have been converted to the timeshare form of ownership. There are a total of 17 buildings and a clubhouse complex located on 85 acres of land. Within the Star Island Resort, there are common areas such as a guest reception area, swimming pools, spa, and tennis courts. A guest within any of the three timeshare developments is entitled to use all portions of the common areas. The three timeshare developments are more particularly described as follows:

- **Vacation Break at Star Island (Vacation Break).** Vacation Break consists of four buildings containing 123 condominium units and 6,396 timeshare estates. The appraisal report of Plaintiffs' expert, Frank Catlett, delineated the assessment per timeshare estate for Vacation Break at \$2,403. (PL. Exh. #17 at p. 13)
- **Star Island Resort and Country Club (Star Island).** Star Island consists of nine buildings containing 159 units and 8,268 timeshare estates. The appraisal report of Plaintiffs' expert, Frank Catlett, delineated the assessment per timeshare estate for Star Island at \$2,433. (PL. Exh. #17 at p. 13)
- **Wyndham Star Island Resort.** There are four buildings (20, 21, 23 and 25) at Wyndham Star Island Resort and a total of 184 units within the four buildings. The mix of accommodations includes 18 two-bedroom Deluxe units, 148 two-bedroom Plus units, and 18 three-bedroom units. (Def. Exh. #15, p. 36 of 120) The total weeks are 9,384 (184 x 51 weeks) because one week is reserved for maintenance purposes. (*Id.* at p. 98 of 120; Def. Exh. #1 p. 37 of 48). The units in both Vacation Break and Star Island are sold on a

fixed week basis as opposed to the tenant-in-common ownership interest at the Wyndham Star Island Resort. The Wyndham Star Island Resort was assessed in tax year 2015 in the aggregate amount of \$71,451,000, equating to an average of \$7,800 for a two bedroom plus unit for one week, \$6,100 for a two bedroom deluxe unit for one week, and \$7,600 for a three bedroom unit for one week. The overall assessment for Wyndham Star Island Resort equates to an average of \$7,468 per week equivalent. (PL. Exh. #17 at p. 13)

The POS for Wyndham Star Island Resort indicates that the developer is offering for sale undivided tenant-in-common fee interests in each of the units of the condominium coupled with a right to reserve and occupy a unit. As the POS provides in pertinent part:

The developer is offering for sale and by deed of conveyance ("Deed") Timeshare Estates *each consisting of an interest in real estate which shall be identified as an undivided tenant-in-common fee interest* in a Phase of the Resort Facility committed to the Vacation Ownership Plan, whereby such real estate interest is coupled with the right to reserve and occupy a Unit. *The undivided tenant-in-common fee interest of each Owner shall be expressed as a fraction and shall be known as a Vacation Ownership Interest.*

For the purposes of determining both the extent of ownership interest and occupancy rights, each Phase of the Resort Facility shall be allocated a specific total number of Points. *An Owner does not purchase Points as such, but rather Points are allocated to an Owner as a result of the purchase of the Vacation Ownership Interest ("VOI").*

(Def. Exh. #6, § III, 1.a.(1), *emphasis added*) The buyers' purchase of a tenant-in-common fee interest in a phase (building) in the Wyndham Star Island Resort also is reflected in the Purchase and Sale Agreement and the numerous deeds introduced into evidence. (PL. Exh. #3; Def. Exhs. #9-#14)

For purposes of determining occupancy rights, each building is allocated a specific number of points that symbolize the annual occupancy rights in that building. The points are symbolic of

the value of the owner's use rights in the property. (PL. Exh. #3, #4) Points are defined as the "units of symbolic value used as the basis for determining the Valuation Ownership Interest of an Owner and the Owner's occupancy rights in the Resort Facility in a particular Resort Year." (Def. Exh. #1, p. 8 of 191)

The ownership interest is measured as a fraction of the total occupancy rights for the phase (building). For example, an annual ownership interest is reflected as follows:

Points Annually Allocated with the Vacation Ownership
Interest Purchased

Total Number of Points Allocated to all Units
in the subject phase at the Resort Facility

(*Id.* at p. 16 of 191)

In no event shall the total number of points allocated for ownership interests in a unit exceed 100 percent of the total number of points allocated to that unit. (*Id.* at § III.1.a.(1)) The development is authorized for a total of 1,891,857,000 points. The purchaser's ownership interest is conveyed by warranty deed. *Id.*

The breakdown of the total points allocated to each building, and the number of points, *i.e.*, inventory, still owned by the developer, is as follows:

<u>Phase</u>	<u>Building</u>	<u>Total Points</u>	<u>Inventory</u>
Phase I	Building 21	420,960,000	46,036,000
Phase II	Building 22	490,299,000	47,965,000
Phase III	Building 23	490,299,000	53,004,500
Phase IV	Building 25	490,299,000	52,721,500

(*Id.* at § III.5.a; Def. Exh. 19)

According to the POS, purchasers have the opportunity to participate in two exchange programs. RCI, LLC is the external exchange program affiliated with the condominium. The developer² and RCI are both subsidiaries of a common parent company, *i.e.*, Wyndham Worldwide Company. (*Id.* at § III.8.) In addition, each purchaser of an ownership interest has the option of assigning the use and occupancy rights appurtenant to that interest to Club Wyndham Plus, which is an internal exchange company operated by the developer. (*Id.*) The purchaser is responsible for the payment of an additional annual membership fee to the plan manager for Club Wyndham Plus. *Id.* The POS describes these exchange programs as follows:

An owner has the opportunity to participate in two (2) exchange programs as further described below.

RCI, LLC ("RCI") is the external exchange program that is affiliated with this Project. Owners may not be able to exchange a VOI through RCI if the points allocated to the Ownership Interest purchased are less than the points necessary to reserve a seven-day week. The mailing address of RCI is 9998 North Michigan Road, Carmel, Indiana 46032. The Developer and RCI are both subsidiaries of a common parent company; however, Developer makes no representations or warranties as to an Owner's ability to obtain any particular exchange or as to any services, rates or charges of RCI.

In addition to providing purchasers with the opportunity to join RCI, each purchaser of a VOI will have the option of assigning the use and occupancy rights appurtenant to such VOI to the CLUB WYNDHAM Plus, which is an exchange company operated by the Developer. The mailing address of CLUB WYNDHAM Plus is 6277 Sea Harbor Drive, Orlando, Florida 32821. An Owner who elects to join CLUB WYNDHAM Plus will be responsible for the payment of an annual membership fee payable to the CLUB WYNDHAM PLUS Plan Manager, which annual membership fee may include the anticipated amount of the annual Association Fee attributable to the Ownership Interest purchased. The annual membership fee shall also include payment of an annual CLUB WYNDHAM Plus Program Fee ("Program Fee") which is subject to change from time to time. The Fairshare Vacation Owners Association has entered into an agreement with RCI whereby RCI

² Wyndham Vacation Resorts, Inc. is a successor developer to Fairfield Communities, Inc.

will provide external exchange services to the CLUB WYNDHAM Plus Members. As the RCI membership fee is included in the Program Fee, CLUB WYNDHAM Plus Members are not charged separately for the annual RCI membership fee; however, CLUB WYNDHAM Plus Members are charged for applicable exchange and/or services fees for the RCI services used.

(*Id.*, emphasis added) The option to assign the tenant-in-common use and occupancy rights also is reflected in the Club Wyndham Plus Vacation Ownership Assignment Agreement and Use Restriction and the Buyers Acknowledgment. (PL. Exh. #4, #5)

The POS further notifies purchasers of timeshare estates that their right to reserve or use their timeshare period is subject to the Reservation System Rules and Regulations for the Plan. The reservation system “is a method established by the Association to enable each Owner to utilize his allocated Points to secure a period of occupancy in their applicable Unit.” (*Id.* at ¶ 7.c.)

Diana Breitenbruck, the Commercial Appraiser responsible for the assessments of timeshare developments with the Osceola County Property Appraiser’s office, testified that she had reduced the assessments for Vacation Break and Star Island because of a meeting with their representatives and information provided at a 2015 meeting showing very little sales activity. For 2015, there were only 3 developer annual sales at Vacation Break and 15 developer annual sales at Star Island. (Def. Exh. #15, p. 3 of 7) By way of comparison, there were 666 developer sales of annual interests at Wyndham Star Island Resort. Ms. Breitenbruck testified that the 2015 assessments for each development was based upon the original purchase prices from the developer occurring within the respective development.

Ms. Breitenbruck further testified that, several years later, she learned that Vacation Break and Star Island had reached an agreement with Wyndham whereby it had the exclusive right to market to owners and visitors at the resort on-site. Her testimony was confirmed by Mark Novell, Vice President for Sales & Marketing, Orlando One World locations. He testified that a

“gentleman’s agreement” with the developer for Vacation Break and Star Island had been made whereby Wyndham paid these entities for the exclusive right to market onsite.

A. Whether an adequate number of resales exists to provide a basis for arriving at a value conclusion?

At trial, the principal area of disagreement among the parties was whether there were an adequate number of resales to provide a basis for arriving at a value conclusion for the Wyndham Star Island Resort. Importantly, both parties agree that those resales must constitute arms-length transactions to meet the definition of “fair market” value, *i.e.*, “the price at which a property, if offered for sale in the open market, with a reasonable time for the seller to find a purchaser, would transfer for cash or its equivalent, under prevailing market conditions between parties who have knowledge of the uses to which the property may be put, both seeking to maximize their gains and neither being in a position to take advantage of the exigencies of the other.” Fla. Admin. Code R. 12D-1.002(2) (2018). The parties generally agree that resales were best described as individual-to-individual sales.³

(1) *The Plaintiffs’ evidence regarding resales.*

The Plaintiffs presented their evidence regarding the resale market through the testimony of (i) Frank Catlett (their appraisal expert) and (ii) Judi Kozlowski (a licensed real estate broker specializing in timeshare resales for the past 20 years). Mr. Catlett testified there were an adequate number of resales to utilize in developing his opinion of value. Ms. Kozlowski testified there was an active resale market as of January 1, 2015.

Mr. Catlett described his process in reviewing the resale data for calendar years 2012-2014. In his opinion, owner to owner resales was the best available information for valuation purposes.

³ The Property Appraiser excluded sales from non-user owners, which were individuals or entities selling more than seven timeshare interests per year. *See* § 721.05(33), Fla. Stat. (2018). The Plaintiffs’ appraisal expert made no such distinction.

(PL. Exh. #17, p. 63) He began by reviewing the resales occurring within the Vacation Break, Star Island, and Wyndham Star Island Resorts. He did not go outside of the Star Island development to find additional resales because he believed that he had sufficient data for determining value based solely on the resales occurring within the three resorts.

Mr. Catlett initially reviewed thousands of resales, many of which were for nominal amounts. He utilized a threshold of \$1500 in reviewing resales to determine whether they constituted an arms-length transaction. Mr. Catlett did not consider or further research resales at amounts less than \$1500 as, in his opinion, those resales were not potential arms-length transactions.

For those resales within the Star Island development, Mr. Catlett and his associate attempted to determine whether they were arms-length transactions by reviewing the face of the deed. After eliminating resales that were disqualified on the face of the deed because of a familial relationship or some other reason, they attempted to contact either the buyer or seller of the remaining resales via telephone and interview them in an effort to qualify the resale as an arms-length transaction. Ultimately, Mr. Catlett was able to qualify a total of seven resales. Of those seven resales, only three involved timeshare interests in Wyndham Star Island Resort. Two of the resales occurred in calendar year 2012, three in 2013, and two in 2014. In arriving at his opinion of value, Mr. Catlett did not make any effort to adjust the resales occurring in 2012 and 2013 to reflect the passage of time and any changing market conditions existing as of January 1, 2015.

Mr. Catlett's opinion was that the determination of an adequate number of resales necessary to provide a basis for arriving at value conclusions was a matter of appraisal judgment. He testified that seven resales were sufficient for his appraisal. Utilizing these resales, Mr.

Catlett's opinion of value for the combined timeshare interests at Wyndham Star Island Resort for the 2015 tax year was \$43,085,440.

Ms. Kozlowski described her lengthy experience as a timeshare resale broker, beginning in 1994 when she attempted to sell a timeshare interest owned with her husband. At that time, the entity she approached requested an upfront fee to broker her timeshare interest, which she believed was inappropriate.

Ms. Kozlowski testified that the biggest reason owners of timeshare interests want to sell their interest was the annual, ongoing maintenance fees, which were approximately \$1000. Ms. Kozlowski testified that her office had over 500 resales in calendar year 2014 totaling approximately \$2.5 million. In calendar year 2015, her office had over 700 resales totaling \$3.5 million. These resales were of timeshare properties all over the world and, when asked, she could not specify how many involved resorts in Osceola or Orange counties. The vast majority of these resales were cash transactions as there was very little opportunity to obtain financing. Ms. Kozlowski did not express an opinion as to whether there were an adequate number of resales to provide a basis for arriving at value conclusions or as to the value of the timeshare interests at Wyndham Star Island Resort. Ms. Kozlowski's opinion as to how Wyndham would rank as far as the "sellability" or the attractiveness to a potential buyer was, in general, as follows: (1) Disney Vacation Club; (2) Marriott; (3) Hilton; and (4) Wyndham.

On cross-examination, Ms. Kozlowski thoroughly discussed the significant extent of illegal activity and "scams" occurring in the timeshare resale market. She had devoted half of her career to combating illegitimate activities in the timeshare resale market. She described her assistance to the DBPR, the Florida Attorney General, the City of Orlando police, the Federal Bureau of Investigation (FBI), and the American Resort Development Association (ARDA), which is a trade

group of timeshare developers. She acknowledged that her efforts were not entirely altruistic, as she believed that fewer scammers in the timeshare resale market would result in more resale clients for her.

Ms. Kozlowski testified about the “Viking Ship” scam, whereby the timeshare interest would be conveyed to a homeless or deceased person or “dummy corporation.” She testified about the “upfront fee” scam, the vacation club scam, and the private presentation scam made to persuade owners to execute a power of attorney for a timeshare reseller to attempt to convey their timeshare interest for a fee. She identified Project Philanthropy and its principals, Sandy and Sandra Staudenmayer, as being involved in the “charitable contribution scam” in which the owner would donate their timeshare interest to a non-profit organization for the tax write-off. The organization would subsequently convey that timeshare interest on the resale market to an individual buyer.⁴

Ms. Kozlowski testified that for every reputable broker like herself, there were ten (10) scammers. When asked how an owner of a timeshare interest would be able to avoid becoming involved with a scammer instead of obtaining the services of a reputable broker, she replied that it would be very difficult. Ms. Kozlowski even admitted that she had become personally involved in efforts by developers to conceal that they were willing to “take back” timeshare interests from owners that no longer wanted to utilize their property. She was the preferred broker for Wyndham for several years before and after January 1, 2015. In that capacity, she formed Viva Vacation Club at Wyndham’s request. Owners were referred to her by Wyndham, and she served as the transactional broker. She would facilitate the sale of the timeshare interest to Viva Vacation Club, which would later convey the interest back to Wyndham. The amount negotiated to be paid by Viva Vacation Club, and the funds necessary to close the transaction, were decided and provided

⁴ One of the resales relied upon by Mr. Catlett was from Staudenmayer via Project Philanthropy.

by Wyndham. Ms. Kozlowski received a commission for the closed transaction. She did not inform the owner of her relationship with Viva Vacation Club or Wyndham's involvement.

For a period of time, Ms. Kozlowski had a similar arrangement with Westgate. Specifically, she would acquire the timeshare interest in her own name and later convey it back to Westgate. For each transaction, she received a \$500 fee. Westgate used this method so the general public would not know that it was taking back timeshare interests from owners.

(2) *The Property Appraiser's evidence regarding resales.*

Diana Breitenbruck has been responsible for the assessment of timeshare developments since 2003. Based upon her analysis of the resale market, Ms. Breitenbruck concluded that there were an inadequate number of resales to provide a basis for arriving at a value conclusion for the Wyndham Star Island Resort for the 2015 tax year. In fact, she testified that she had never utilized resales in the assessment of timeshare resorts in her career.

Ms. Breitenbruck testified that there were 36 timeshare resorts in Osceola County during 2015, comprising approximately 375,000 unit weeks. During the calendar year 2014, which immediately proceeded January 1 of the 2015 tax year, there were approximately 25,000 total sales transactions. Of that total, 21,880 were developer sales and 3,790 were classified as resales. Approximately 90 percent of those resales were transacted for nominal documentary stamps. As such, they could not even be considered for valuation purposes. The remaining number of resales constituted less than 1.7 percent of the total timeshare sales market each year. (Def. Exh. #5)

Ms. Breitenbruck testified that when the 2014 county-wide sales were evaluated from the viewpoint of total sales consideration, there were \$430,427,468 in developer sales and \$3,662,750 in resales. Accordingly, the resale market constituted less than one percent of the total sales.

The data for sales activity within the Wyndham Star Island Resort was similar to the county-wide sales data. For 2014, there were 680 developer sales and 135 resales. (Def. Exh. #4) Again, approximately 90 percent of the resales were transacted for nominal consideration. There were eight resales over \$1,000 included in her report prepared for the Value Adjustment Board in 2015. Of those, only four resales were potentially qualified as an arms-length transaction based on a review of the face of the deed. (Def. Exh. #18) In her opinion, it was extremely difficult and impracticable to accurately determine which, if any, of those resales could be considered arms-length transactions.

When viewed by reference to total sales consideration, there was \$13,446,520 in developer sales and only \$38,393 in resales. Thus, the resale market constituted less than one-half of a percent of the total sales. Ms. Breitenbruck expressed her concerns regarding the limited number of resales within the Wyndham Star Island Resort. By comparison, there were hundreds of developer sales each year that clearly qualified as arms-length transactions reflective of just value. She stated that the resales showed no consistent trend in pricing. The developer sales reflected a far more consistent pricing. In sum, Ms. Breitenbruck believed that there simply were not an adequate number of arms-length transactions to support an accurate, credible, and reliable value conclusion.

The Property Appraiser's expert witness, Steve Marshall, also testified regarding his analysis of the resale market. His appraisal for 2015 discussed the resale market and was admitted into evidence. (Def. Exhs. #14, #15) During the calendar year 2014, preceding January 1, 2015, there were a total of 2,869 annual resales in Osceola County.⁵ Of that number, 2,571 were for

⁵ Mr. Marshall eliminated biannual sales from both his resale data and developer sales used in his comparable sales analysis.

nominal consideration. There were only 145 resales for greater than \$1,000, constituting approximately five percent of the total resales.

Similar percentages were reflected in the resales occurring within the Wyndham Star Island Resort. For the 2014 calendar year, there were a total of 170 resales. Of that number, 142, or 84 percent, were for nominal consideration. There were only 7 annual resales exceeding \$1,000. Mr. Marshall testified that he obtained telephone numbers of sellers and/or buyers by matching the addresses on the deeds with internet searches and attempted to contact these individuals to ascertain whether a given transaction could be considered an arms-length transaction. He was unable to obtain any helpful responses.

Mr. Marshall also evaluated the resale activity occurring within Vacation Break and Star Island along with the Wyndham Star Island Resort. For 2013 and 2014, there were a total of 65 resale transactions greater than \$1,000 in the three resorts. Of that, 45 transactions (69 percent) could be disqualified from review based on the face of the deed. The remaining 20 could not be qualified or unqualified.

Mr. Marshall testified that the exceedingly large number of resales at nominal amounts reflected significant financial distress in the overall market. Distressed sales fail to qualify as arms-length transactions and cannot be used to determine just value. In addition to the distress in the resale market, he was aware of pervasive criminal fraud and illegitimate scams by timeshare resellers during this time period. The Attorney General was investigating these fraudulent activities and news stories of the arrests of individuals involved in these fraudulent schemes were regular events. He viewed the resale market in Osceola County as the "Wild, Wild West."

Like Mr. Catlett, Mr. Marshall opined that whether an adequate number of resales existed to provide a basis for arriving at value conclusions was a matter of appraisal judgment. In his 25

years of appraising timeshare developments and observing the resale market, Mr. Marshall's conclusion was that the entire market was illegitimate and corrupt and tainted any isolated sales data that may be available. In his opinion, there simply were an inadequate number of resales to provide a basis for arriving at credible and reliable value conclusions.

Upon review of the conflicting evidence presented by the parties, this Court finds that the Property Appraiser's depiction of the resale market in general, and the resale activity within the Wyndham Star Island Resort in particular, is credible, accurate, and based upon reliable data. Mr. Catlett failed to fully consider the impact of illegal and illegitimate activity occurring in the resale market in Osceola and Orange County. At best, Mr. Catlett was able to find a total of seven resales with only 2-3 resales per year capable of being used in his appraisal. It is inescapable that the vast majority of resales occurred at nominal prices and that there was significant illegal and illegitimate activity occurring in the years preceding the 2015 tax year. The Plaintiffs' own expert, Ms. Kozlowski, testified at length about the illegal activity and scams that was imbedded in the resale market.

Although the determination of whether an adequate number of resales existed to provide a basis for arriving at value conclusions may be considered a matter of appraisal judgment, such judgment should be the result of due diligence and fact finding. The testimony of Ms. Breitenbruck and Mr. Marshall reflects their substantial efforts to analyze and understand the resale market and determine whether it could be relied upon to produce a credible and reliable opinion of value. Their opinion that the resale market could not be relied upon to produce an adequate number of resales for valuation purposes is well founded, well explained, and reflects their many years of experience in the valuation of timeshare developments and in-depth understanding of the

difficulties of attempting to use data from the resale market to produce credible and reliable valuations.

B. Whether the Property Appraiser complied with section 192.037(11)?

The next issue relates to whether the Property Appraiser made the necessary and appropriate deductions (pursuant to section 192.037(11)) from the original purchase price from the developers in the Property Appraiser's assessments for each year. Section 192.037(11) requires the Property Appraiser to deduct the usual and reasonable fees and costs of the sale, which are defined as "all marketing costs, atypical financing costs, and those costs attributable to the right of a timeshare unit owner or user to participate in an exchange of network of resorts." § 192.037(11), Fla. Stat. (2015). The statute provides a rebuttable presumption that such costs are 50 percent of the original purchase price. *Id.*

(1) *The Plaintiffs' evidence.*

Plaintiffs contend the Property Appraiser's deductions under section 192.037(11) fail to account for all extraordinary sales and marketing costs and intangible value inherent in the sale of a timeshare interest. By way of example, Plaintiffs cite to bonus points, which are a one-time award of points to be used within the 18 months following the purchase of a timeshare interest to encourage the purchase of additional timeshare interests. Plaintiffs assert that these intangibles include the right of the owner to exchange the occupancy and use rights for stays at other resorts, airline tickets, cruises, and amenities associated with the Club Wyndham Plus exchange program and the Wyndham brand.

Plaintiffs did not provide any expert testimony utilizing the methodology set forth in section 192.037(11) – either regarding appropriate sales to consider or the appropriate type and amount of deductions to be made. Plaintiff's expert, Mr. Catlett, did testify that the potential

intangible impacts on the real property value were limited to the exchange network, atypical financing, excess marketing fees, and Wyndham branding. He acknowledged that he had no opinion as to the amount of these items and had not investigated whether a timeshare interest at a Wyndham branded resort would sell for more or less than a non-Wyndham timeshare interest. In fact, he relied upon resales of the non-Wyndham timeshare interests at Vacation Break and Star Island to support his opinion of value of the combined timeshare interests for the Wyndham Star Island Resort without any adjustment as it related to brand.

(2) *The Property Appraiser's evidence.*

Ms. Breitenbruck testified that she deducted sixty percent (60%) from the original purchase price from the developer under section 192.037(11). That figure included fifty-five percent (55%) for the costs delineated in the statute, three percent (3%) for tangible personal property, and two percent (2%) for any miscellaneous costs not otherwise captured. In addition, she deducted \$2,395 based upon representations from Wyndham employees in earlier years that the amount was the fee charged to owners of timeshare interests to participate in its internal exchange program, Club Wyndham Plus. After the assessment was completed, and as part of the discovery process, she learned that this information was incorrect. These deductions, along with smaller adjustments to account for the relative square footage size of the units, resulted in a total deduction of sixty-five and one-half percent (65.5%) from the original purchase price from the developer. (Def. Exh. #1, p. 37 of 48)

Mr. Marshall's appraisal reflected deductions from the original purchase price from the developer totaling sixty-three and one-quarter percent (63.25%). However, he benefited from the litigation discovery process and received actual expense information from Wyndham Vacation Ownership, Inc. (WVO), for both its North America operations and its timeshare resorts within

the Orlando area for calendar years 2012-2014. Mr. Marshall also relied upon expense information reported by ARDA, which is a timeshare industry group, in its annual publication for 2011-2014. Based on this data, he utilized eighteen percent (18 %) for sales expenses, twenty-three percent (23%) for marketing expenses, and fifteen percent (15%) for atypical financing expenses, which totaled fifty-six percent (56%).

Mr. Marshall utilized an additional three percent (3%) for closing costs to account for recording fees, attorney's fees, and title insurance fees. Another one-quarter percent (.25 %) was attributable to tangible personal property and .0047 percent was attributable to the costs related to the participation in the external exchange program through RCI. Lastly, Mr. Marshall attributed four percent (4%) to the costs of the right to participate in the internal exchange program with Club Wyndham Plus. That amount was based on a comparison of the franchise fee (royalty) for a full service hotel and was intended to reflect the reservation system and staff necessary to facilitate the Club Wyndham program and any impact of the Wyndham brand.⁶

The Property Appraiser presented the testimony of Dean Smith, Vice President of Accounting for the Wyndham North America operations. Mr. Smith explained the Wyndham VOI Sales income and expense statements introduced as evidence. (Def. Exh. #16, #17) The statements reflected the income and expenses attributable to the sales of VOI interests in the Orlando area for the calendar years ending 2012-2014.

Mr. Smith testified that the cost of any bonus points were included in the Discounts from the Total Vacation Ownership sales to produce Net VOI Sales. The total sales overhead reflected the expense of the sales staff and depreciation of any buildings or property associated with the

⁶ Mr. Marshall's comparable sales included in his appraisal report were from the non-branded type timeshare resorts, Silver Lake and Calypso Cay. Only Westgate had any other locations available with the Westgate name and those locations were for less than the Wyndham family of resorts.

sales staff. The cancellation provision reflected the anticipated expense for bad debt resulting from the financing of purchases of timeshare interests. Guest Generation included all marketing and promotional expenses associated with encouraging individuals to attend presentations attempting to sell timeshare interests, such as park tickets, VISA gift cards, and other items. The commissions expense was attributable to the sales staff for closed transactions.

Upon review of the testimony, this Court finds that Ms. Breitenbruck and Mr. Marshall have established they made the necessary deductions from the original purchase price from the developer to account for the items set forth in section 192.037(11). As with their testimony regarding the resale market, the work of Ms. Breitenbruck and Mr. Marshall is well researched and reflects an in-depth understanding of the extraordinary costs associated with selling timeshare interests. Their deductions are supported by industry publications and Wyndham's own data specific to the Orlando market.

III. Conclusions of Law

Section 192.037(10) commands the Property Appraiser to "look first to the resale market" in her annual assessment of timeshare real property. If there is an "inadequate number of resales to provide a basis for arriving at value conclusions," the Property Appraiser is to deduct from the original purchase price "all marketing costs, atypical financing costs, and those costs attributable to the right of a timeshare unit owner or user to participate in an exchange network of resorts" pursuant to section 192.037(11).

A. Whether an adequate number of resales exists to provide a basis for arriving at a value conclusion.

The comparable sales approach analyzes the recent sales of similar properties to arrive at the probable market price of the property being appraised. "Prior to using this approach, the appraiser must determine if there is an active market for the property from which *reliable sales*

data can be obtained.” *Havill v. Scripps Howard Cable. Co.*, 742 So.2d 210, 212-3 (Fla. 1998) (*emphasis added*). The parties agree that the sales data must reflect an arms-length transaction, which means a sale “where the parties involved are not affected by undue stimuli from family, business, financial, or personal factors.” Dep’t of Revenue, *Fla. Real Property Appraisal Guidelines*, § 3.1.8 (Nov. 2002). “Just value” or “fair market value” is defined as “the price at which a property, if offered for sale in the open market, with a reasonable time for the seller to find a purchaser, would transfer for cash or its equivalent, under prevailing market conditions between parties who have knowledge of the uses to which the property may be put, both seeking to maximize their gains and neither being in a position to take advantage of the exigencies of the other.” Fla. Admin. Code R. 12D-1.002(2) (2018).

Appraisal is an art, not a science. *Powell v. Kelly*, 223 So.2d 305, 309 (Fla. 1969). The determination of just value necessarily involves the exercise of appraisal judgment. *Dep’t of Revenue v. Howard*, 916 So.2d 640, 643 (Fla. 2005). Appraisal judgment is defined as “the process, using imperfect information, of reaching a reasoned conclusion within a reasonable range of alternatives by differentiating between and comparing alternatives.” Dep’t of Revenue, *Fla. Real Property Appraisal Guidelines*, § 3.2.6 (Nov. 2002).

This Court concludes that the Property Appraiser has proven, by a preponderance of the evidence, that there are an inadequate number of resales to provide a basis for arriving at value conclusions. The resale market does not provide a sufficient basis for obtaining reliable sales data. The Property Appraiser’s appraisal judgment in concluding that reliable and credible valuations could not be obtained from the resale market was well researched and supported the evidence adduced at trial.

B. Whether the Property Appraiser complied with section 192.037(11)?

This Court finds the Property Appraiser has proven, by a preponderance of the evidence, that her assessment for 2015 complied with section 192.037(11). This Court rejects the Plaintiffs' argument that the "original purchase price," as contemplated under section 192.037(11), requires use of the sales that occurred when the timeshare resort was initially offered for sale in the late 1990's and early 2000's. Such an argument relies upon a reading of the statute that is inconsistent with the annual assessment responsibilities of the Property Appraiser under section 192.042, Florida Statutes (2018), which requires all property to be assessed according to its just value on January 1st of each year. Ms. Breitenbruck's and Mr. Marshall's use of the original purchase prices from the developer in calendar year 2014 is appropriate under the statute and reflects the reality that essentially only two types of sales are occurring; developer sales and resales from individual to individual.

This Court finds that Plaintiffs' have failed to establish that the deductions from the original purchase price from the developer inadequately reflect the intangible value inherent in the sale of timeshare interests. The ownership of a points-based timeshare interest is simply another way of describing the interval purchased and right to use the accommodation. According to the POS for the Wyndham Star Island Resort, points symbolically reflect the percentage of the tenancy-in-common ownership interest in the building with other owners of timeshare interests.

The POS clearly describes that purchasers of such interests have the *option* of "assigning the use and occupancy rights appurtenant to such Ownership Interest into Club Wyndham Plus, which is an exchange company operated by the Developer." (PL. Exh. #4, Def. Exh. #6 at 35, 36 of 191) As the district court observed in *Walker*, the bundle of rights attributable to a timeshare

ownership interest is a fee interest in real property and includes the complete right to use or not use the property and the right to mortgage, lease, sell, bequeath, or give away the timeshare estate.

A purchaser's decision to assign the use and occupancy rights appurtenant to his or her ownership interest is the exercise of one of the bundle of rights attributable to real property. Section 192.037(11) does not require a deduction for the exercise of this right. Rather, it requires a deduction, among other items, for the "costs attributable to the right of a timeshare unit owner or user to participate in an exchange network or resorts." Both Ms. Breitenbruck and Mr. Marshall included such deductions in their calculations. Mr. Marshall specifically attributed four percent (4%) to the costs attributable to Club Wyndham Plus, and based that amount on the franchise fee or royalty paid by a full service hotel for the central reservation system. In this regard, his deduction comports with the position of the parties in the *Nolte* decision that the "sales price of the time-share units included not only the costs attributable to real property and tangible personal property, but many other cost components typical of and peculiar to time-share estates (*i.e.*, marketing costs and other intangible values such as the right to participate in an exchange network of resorts and a reservation and front-desk system, together with other services and amenities ordinarily associated with a hotel)." 524 So.2d at 416. The legislature essentially codified that position in section 192.037(11). *See also* §§ 192.001(19), 193.017, Fla. Stat. (2015); *Holly Ridge Ltd. P'ship v. Pritchett*, 936 So.2d 694, 698 (Fla. 5th DCA 2006) (statute reflected "an effort by the legislature to define these tax credits as intangible personal property and thereby exempt from ad valorem taxation"); *Gilreath v. General Elec. Co.*, 751 So.2d 705 (Fla. 5th DCA 2000) (definition of computer software as intangible personal property was constitutional).

IV. Burden of Proof

The burden of proof applicable to ad valorem assessment challenges is set forth in section 194.301, Florida Statutes (2018). The statute provides that an assessment will be presumed correct if the Property Appraiser “proves by a preponderance of the evidence that the assessment was arrived at by complying with s. 193.011, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if appropriate.” § 194.301(1), Fla. Stat. (2018). Although section 194.301 does not specifically mention section 192.037, the Property Appraiser has accepted the burden of proof for demonstrating compliance with sections 192.037(10) and (11) in her assessment, reasoning that these provisions should be read *in pari materia* with section 193.011, Florida Statutes (2018). The Plaintiffs have not disputed this position.

This Court concludes that the Property Appraiser has established, by a preponderance of the evidence, that her assessment complied with sections 192.037(10) and (11) along with section 193.011 and professionally accepted appraisal practices.⁷ The Property Appraiser, consistent with section 192.037(10), looked first to the resale market in establishing her assessment. After concluding that there were an inadequate number of resales to support a credible valuation, the Property Appraiser used the original purchase price from the developer and applied the deductions for personal property and costs attributable to marketing, atypical financing, and the right of a timeshare unit owner to participate in an exchange network of resorts as set forth in section

⁷ The Plaintiffs have not challenged the Property Appraiser's consideration of section 193.011 or use of professionally accepted appraisal practices. When sales of comparable properties are used to determine just value, the property appraiser performs a standard appraisal and considers all and uses some of the factors in section 193.011. *Nolte*, 524 So.2d at 418. The Plaintiffs' expert, Frank Catlett, testified that use of a comparable sales approach by relying upon the original purchase price from the developer would constitute a professionally accepted appraisal practice if the appropriate deductions were made under section 192.037(11).

192.037(11). The assessment for 2015, therefore, is entitled to the presumption of correctness under section 194.301(1).

This Court finds that the Plaintiffs have failed to establish, by a preponderance of the evidence, that the assessment exceeds just value for 2015. Mr. Catlett's appraisal was solely based on the resale market, and the Plaintiffs presented no other testimony or evidence regarding additional deductions necessary under section 192.037(11).⁸ Mr. Marshall's testimony and appraisal, which the court finds credible and well-reasoned, concluded a fair market value of \$95,200,000 easily supports the Property Appraiser's assessment of \$71,451,000.

This Court rejects the Plaintiffs' position that the assessment of the Wyndham Star Island Resort should be reduced because of the lower assessment of the timeshare interests at Vacation Break and Star Island. This Court is cognizant of case law concluding that it is "fundamental that property in Florida is legally required to be assessed at 100% of its actual fair market value and a court may not reduce a taxpayer's assessment below 100% on a mere showing that parcels of some other taxpayers are assessed at a lesser amount." *Deltona Corp. v. Bailey*, 336 So.2d 1163, 1167 (Fla. 1976); *see Ozier v. Seminole Cty. Property Appraiser*, 585 So.2d 357, 358 (Fla. 5th DCA 1991) (taxpayer had standing to challenge assessment by relying upon systemic undervaluation of

⁸ The Plaintiffs also rely upon Florida Administrative Code Rule 12D-6.006 (2018), as support for their argument that the accuracy of the Property Appraiser's assessment should be evaluated by reference to prices occurring in the resale market. The rule provides that resales should be used as the basis for determining the extent of any deductions and allowances that may be appropriate under section 193.011(8). Fla. Admin. Code R. 12D-6.006(3)(d) (2018). Review of the rule in its entirety, however, reveals that no reference is made to the operative sections 192.037(10) and (11). The rule initially was adopted in 1985, which was prior to passage of sections 192.037(10) and (11) in 1988. An administrative rule is operative until it is modified or superseded by subsequent legislation. *Hulmes v. Div. of Retirement*, 418 So.2d 269 (Fla. 1st DCA 1982). In the event of a conflict between a statute and an administrative rule, the statute governs. *Dep't of Revenue v. A. Duda & Sons, Inc.*, 608 So.2d 881, 884 (Fla. 5th DCA 1992); *see also Garcia v. Andonie*, 101 So.3d 339, 352 (Fla. 2012) (Department of Revenue administrative rule was not controlling authority relative to the constitutional issue of permanent residency). It appears that the rule has been effectively superseded by the intervening statutory enactment.

a substantial number of homes). This Court is not persuaded, however, that the assessment of the Wyndham Star Island Resort should be reduced because of the assessments at Vacation Break and Star Island.

The Plaintiffs' appraisal expert, Mr. Catlett, testified that he had no opinion as to the fair market value of the combined timeshare interests at either Vacation Break or Star Island. In addition, he had no opinion as to whether the timeshare interests at Vacation Break and Star Island should have the same value as the timeshare interests at Wyndham Star Island Resort. The evidence adduced at trial included discussion of an agreement between Wyndham and the developer of Vacation Break and Star Island whereby Wyndham had the exclusive right to market to owners and visitors to the resort. There was an obvious and appreciable difference in the sales activity within the three resorts. In calendar year 2014, there was a total of 18 annual sales of timeshare interests within Vacation Break and Star Island compared to 666 annual sales within Wyndham Star Island Resort. Ms. Breitenbruck testified that she relied upon the original purchase prices from the developer occurring in the respective resorts in 2014 to arrive at the assessment for the 2015 tax year.

This Court declines to speculate that the differences in assessments, number of sales, and consideration paid is caused by the difference between a "fixed week" and "points-based" timeshare interests, the impact of the exclusive marketing agreement, the presence of intangibles, or a difference in the quality or condition of the respective properties. The plaintiff has simply failed to present any evidence or expert opinion that the assessments should be the same or, restated, that the assessment of Wyndham Star Island Resort is excessive.⁹

⁹ After review all of the evidence and arguments presented by the parties, this Court's decision is aligned with the prior decision in *Cypress Palms Condo. Ass'n, Inc. v. Scarborough*, No. 2012-CA-1293 (Fla. 10th Jud. Cir. Ct. Jul. 25, 2016), which is considered persuasive.

Based upon the foregoing, it is **ORDERED** and **ADJUDGED** as follows:

1. Defendant Property Appraiser has proven, by a preponderance of the evidence, that the assessment of the Wyndham Star Island Resort for the 2015 tax year complied with section 192.037(10) and (11), section 193.011, and professionally accepted appraisal practices. Therefore, Defendant's assessment for 2015 is entitled to a presumption of correctness.

2. Plaintiffs have failed to establish, by a preponderance of the evidence, that the 2015 assessment exceeded just value for 2015.

3. The Property Appraiser's assessment of \$71,451,000 for 2015 is hereby upheld.

4. Final Judgment is hereby entered in favor of Defendant Property Appraiser and against the Plaintiffs.

5. Plaintiffs shall take nothing by this action and shall go hence without day.

6. The Court reserves jurisdiction for a period of one hundred eighty (180) days to consider a timely motion to tax costs.

DONE and **ORDERED** in Chambers at Kissimmee, Osceola County, Florida on this 21st day of August, 2019.

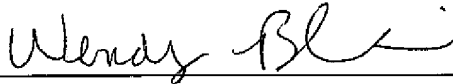


MARGARET H. SCHREIBER
Circuit Judge

CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by electronic filing by using the Florida Courts E-Filing Portal System on this 21st day of August, 2019, to the following:

Robert E. V. Kelley, Jr., Esquire	<i>rob.kelley@hwhlaw.com</i>
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Judicial Assistant

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Regulated Industries

BILL: SB 954

INTRODUCER: Senator Gruters

SUBJECT: Certified Public Accountants

DATE: January 12, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Oxamendi	Imhof	RI	Pre-meeting
2.			GO	
3.			RC	

I. Summary:

SB 954 permits a certified public accountant (CPA) to place his or her license in a retired status. If a licensee with a retired status license reenters the workforce in a position that has an association with accounting or any of the CPA services, the licensee automatically loses the retired status. A retired licensee may serve without compensation on a board of directors or board of trustees, provide volunteer tax preparation services, participate in government-sponsored business mentoring programs, or participate in an advisory role for a similar charitable, civic, or nonprofit organization. A retired licensee may reactivate a license in a conditional manner determined by the Florida Board of Accountancy, which must require the payment of fees and the completion of required continuing education specified in the bill.

The bill amends s. 473.302(9), F.S., to revise the definition of “Uniform Accountancy Act” to reference the current Eighth Edition, dated January 2018 and published by the American Institute of Certified Public Accountants and the National Association of State Boards of Accountancy. The Uniform Accountancy Act provides uniform standards for the regulation of accountancy.

The bill takes effect July 1, 2024.

II. Present Situation:

Certified Public Accountants

The Florida Board of Accountancy (board) within the Department of Business and Professional Regulation (DBPR) is responsible for regulating and licensing of nearly 41,760 active CPAs and more than 5,400 accounting firms in Florida.¹ The Division of Certified Public Accounting

¹ Department of Business and Professional Regulation, *Fiscal Year 2022-2023 Annual Report*, page 12 (on file with the Senate Regulated Industries Committee).

provides administrative support to the nine-member board, which consists of seven CPAs and two laypersons.²

A CPA is an individual who holds a license to practice public accounting in this state under ch. 473, F.S., or an individual who is practicing public accounting in this state pursuant to the practice privilege granted in s. 473.3141, F.S.³

Section 473.302(8), F.S., defines the practice of public accounting to include offering to the public the performance of services involving audits, reviews, compilations, tax preparation, management advisory or consulting services, or preparation of financial statements. To engage in the practice of public accounting,⁴ an individual or firm must be licensed pursuant to ss. 473.308 or 473.3101, F.S., and business entities must meet the requirements of s. 473.309, F.S.

CPA Licensing

Section 473.308, F.S., provides licensing requirements for CPAs. To be licensed as a certified public accountant, a person must be of good moral character, pass the licensure exam, and have at least 150 semester hours of education with a focus on accounting and business.⁵ CPA licenses must be renewed on a biennial basis through procedures adopted by the DBPR.⁶

Continuing Education

CPAs, as part of the license renewal procedure, are required to submit proof satisfactory to the board that, during the two years prior to the application for renewal, they have successfully completed not less than 48 or more than 80 hours of continuing professional education programs in public accounting subjects approved by the board.⁷ The board has the authority to prescribe by rule additional continuing professional education hours, not to exceed 25 percent of the total hours required, for failure to complete the hours required for renewal by the end of the reestablishment period.⁸

Not less than 10 percent of the total continuing education hours required by the board shall be in accounting-related and auditing-related subjects, as distinguished from federal and local taxation matters and management services.⁹

Not less than five percent of the continuing education must be in ethics applicable to the practice of public accounting, including a review of the provisions of ch. 455, F.S., relating to the

² Section 473.303, F.S.

³ See s. 473.302(4), F.S. Section 473.3141, F.S., permits a person who does not have an office in Florida to practice public accountancy in this state without obtaining a license under ch. 473, F.S., notifying or registering with the board, or paying a fee if the person meets the required criteria.

⁴ Section 473.302(8), F.S., defines the terms “practice of,” “practicing public accountancy,” and “public accounting.”

⁵ Sections 473.308(2)-(5), F.S.

⁶ Section 473.311(2), F.S.

⁷ Section 473.312(1)(a), F.S.

⁸ *Id.*

⁹ Section 473.312(1)(b), F.S.

regulations of businesses and professions, ch. 473, F.S., and the related administrative rules. This requirement must be administered by providers approved by the board.¹⁰

Inactive Licenses

Section 473.313(1), F.S., permits a Florida-licensed CPA to request that their license be placed on inactive status. Licenses may also be placed on inactive status for failing to complete, or failure to report completion of, the continuing education requirements.¹¹ The board is authorized to adopt rules establishing fees for placing a license on inactive status, renewal of inactive status, and reactivation of an inactive license.¹²

A CPA may reactivate an inactive license by paying the DPBR a \$250 application fee¹³ and providing certification that the CPA has completed the education requirements.¹⁴ If a license that was placed on inactive status for failure to report completed continuing education requirements is inactive on January 1, the applicant must submit a complete application to the board by March 15 immediately after the delinquent period.¹⁵

Retired Status

Florida law does not currently provide CPAs the option of placing licenses into a retired status as an alternative to an inactive status.

The American Institute of Certified Public Accountants (AICPA) estimated that, as of 2015, approximately 75 percent of its members would be eligible to retire by 2020.¹⁶ In order to allow a retired CPA to continue to serve their communities without remaining an active CPA in practice, the AICPA's Board of Directors and the National Association of State Boards of Accountancy Board of Directors each approved changes in the Uniform Accountancy Act to provide for the creation of a Retired-CPA status. The changes allow inactive CPAs at least 55 years of age to place the word "retired" after their CPA title, in lieu of "inactive," with appropriate registration with their state board; offer volunteer tax preparation services; participate in government-sponsored business mentoring programs; and serve on the board of a non-profit organization. All of these activities must be uncompensated, and the applicant must have a license in good standing.¹⁷

¹⁰ Section 473.312(1)(c), F.S.

¹¹ Sections 473.313(2) and (3), F.S.

¹² See Fla. Admin. Code R. 61H1-33.006 (2021).

¹³ Fla. Admin. Code R. 61H1-31.006 (2021).

¹⁴ Section 473.313(3), F.S.

¹⁵ *Id.*

¹⁶ American Institute of Certified Public Accountants, *Proposed Revisions to AICPA/NASBA Uniform Accountability Act 2015*, at <https://us.aicpa.org/content/dam/aicpa/advocacy/state/downloadabledocuments/inactive-retired-exposure-draft-nov-2015.pdf> (last visited Jan. 8, 2024).

¹⁷ Uniform Accountancy Act of 2018, s. 6(d). on p. 34, at <https://us.aicpa.org/content/dam/aicpa/advocacy/state/downloadabledocuments/uaa-eighth-edition-january-2018.pdf> (last visited Jan. 8, 2024).

Uniform Accountancy Act

Section 473.302(9), F.S., defines the term “Uniform Accountancy Act” to mean the Uniform Accountancy Act, Seventh Edition, dated May 2014 and published by the American Institute of Certified Public Accountants and the National Association of State Boards of Accountancy. The Uniform Accountancy Act provides uniform standards for the regulation of accountancy. The current edition is the eighth edition, dated January 2018.¹⁸

III. Effect of Proposed Changes:

Retired Status

Under current law, a CPA licensed in Florida is not permitted to place her or his license in a retired status. The bill amends s. 473.313(2), F.S., to permit a Florida-licensed CPA to submit an application to the DBPR to place a CPA license in a retired status if the licensee:

- Is at least 65 years of age;
- Holds a current active or inactive license; and
- Is in good standing and not the subject of any sanction or disciplinary action.

The bill authorizes the board to prescribe by rule the application for placing a license into retired status. The application must state that the applicant has no association with accounting or any of the services defined in s. 473.302(8), F.S.

Under the bill, a licensee in retired status who reenters the workforce in a position that has an association with accounting, or any related services defined in s. 473.302(8), F.S., automatically loses his or her retired status except as provided in s. 473.313(8)(a), F.S., relating to placing a license in an inactive status.

The bill provides that the term “retired licensee” for the purposes of a retired license status in s. 473.313(2), F.S., means a licensee whose license has been placed in a retired status by the department.

The bill authorizes a retired licensee to serve without compensation on a board of directors or board of trustees, provide volunteer tax preparation services, participate in government-sponsored business mentoring program such as the Internal Revenue Service’s Volunteer Income Tax Assistance program or the Small Business’s SCORE program, or participate in an advisory role for a similar charitable, civic, or nonprofit organization.

A retired licensee may be required by the board to affirm in writing his or her understanding of the limited types of activities in which he or she may engage while in retired status and that he or she has a professional duty to ensure that the retired licensee holds the professional competencies necessary to participate in such activities.

¹⁸ See Uniform Accountancy Act of 2018, at <https://us.aicpa.org/content/dam/aicpa/advocacy/state/downloadabledocuments/uaa-eighth-edition-january-2018.pdf> (last visited Jan. 8, 2024).

Under the bill, a retired licensee may accept routine reimbursement for actual costs of travel and meals associated with volunteer services or de minimis per diem amounts paid to the retired licensee to cover such expenses as allowed by law.

Retired licensees are permitted to use the title of “retired CPA” but may not offer or render professional services that require her or his signature and use of the CPA title, regardless of whether the word “retired” is attached to such title.

However, a “retired CPA” title may not be used in any such a manner that could confuse the public as to the current status of the licensee, and may not offer or render professional services that require her or his signature and the use of the CPA title, regardless of whether “retired” is attached to such title.

Retired licensees are not required to have a certificate issued with the word “retired” on the certificate and are not required to maintain the continuing education requirements set forth in s. 473.312, F.S.

A retired licensee may reactivate his or her license in a conditional manner determined by the board, which must require the payment of fees and the completion of any required continuing education. The board may prescribe by rule the reactivation application.

Under the bill the continuing education requirements for reactivation are those of the most recent biennium plus one-half of the continuing education requirements in s. 473.312, F.S., for each year or part thereof during which the license was on retired status. The bill also provides that, notwithstanding any other provision of s. 473.313, F.S., the continuing education requirements are 120 hours, including at least 30 hours in accounting-related and auditing-related subjects, a minimum of eight hours of Florida-specific ethics, and not more than 30 hours of behavioral subjects.

Uniform Accountancy Act

The bill amends s. 473.302(9), F.S., to revise the definition of “Uniform Accountancy Act” to reference the current Eighth Edition, dated January 2018 and published by the American Institute of Certified Public Accountants and the National Association of State Boards of Accountancy. The Uniform Accountancy Act provides uniform standards for the regulation of accountancy.

Effective Date

The bill takes effect July 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Section 19(a), Article VII of the State Constitution limits the authority of the legislature to enact legislation that imposes a new state tax or fee by requiring such legislation to be approved by a 2/3 vote in each chamber of the legislature. Section 19(e), Article VII of the Florida Constitution provides that a state tax or fee imposed, authorized, or raised must be contained in a separate bill that contains no other subject.

SB 954 permits a licensed CPA in retired status to reactivate his or her license in a conditional manner determined by the Florida Board of Accountancy. The bill requires that the conditions for the reactivation of a license in retired status must include the payment of fees. The board currently has the authority to impose a fee for the reactivation of an inactive license. Because the bill requires the board to impose a fee of an unknown amount for the reactivation of a license in retired status, it is unclear if the voting and separate bill requirements found in the State Constitution apply to the bill.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

None.

B. Private Sector Impact:

A retired CPA wishing to reactivate her or his license will be subject to reactivation fees in an amount determined by the board, and the expense of completing required continuing education hours.

C. Government Sector Impact:

The DBPR estimates that the technological modifications required to administer the bill may be made with existing resources.¹⁹

¹⁹ See Department of Business and Professional Regulation, 2024 Agency Legislative Bill Analysis for SB 954 (Dec. 20, 2023) (on file with the Senate Regulated Industries Committee).

VI. Technical Deficiencies:

None.

VII. Related Issues:

As noted by the DBPR, the continuing education requirements for reinstatement of a license on retired status are unclear.²⁰ In s. 473.313(2)(g), F.S., the bill provides that the minimum continuing education requirements for reactivation of a retired license are those of the most recent biennium plus one-half of the requirements in s. 473.312, F.S., for each year or part thereof during which the license was on retired status. However, this paragraph also provides that, notwithstanding any other provision of s. 473.313, F.S., the continuing education requirements are 120 hours, including at least 30 hours in accounting-related and auditing-related subjects, a minimum of eight hours of Florida-specific ethics, and not more than 30 hours of behavioral subjects.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 473.313 and 473.302.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

²⁰ *Id.* at 5.



275602

LEGISLATIVE ACTION

Senate

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. .
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. .
. .

House

The Committee on Regulated Industries (Gruters) recommended the following:

Senate Amendment

Delete lines 125 - 131
and insert:
473.312 for each license biennium or part thereof during which
the license was on retired status.

By Senator Gruters

22-01105A-24

2024954__

A bill to be entitled

An act relating to certified public accountants; amending s. 473.313, F.S.; authorizing certain certified public accountants to apply to the Department of Business and Professional Regulation to place their licenses on retired status; authorizing the Board of Accountancy to prescribe by rule a certain application; providing requirements for the application; providing that a licensee loses retired status in certain circumstances; authorizing a retired licensee to take certain actions without losing retired status; requiring a certain affirmation; authorizing a retired licensee to accept certain reimbursements or per diem amounts; prohibiting a retired licensee from offering or rendering certain professional services; providing for the reactivation of a retired licensee's license; providing requirements for the conditions of such reactivation; providing a definition; amending s. 473.302, F.S.; revising a definition; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 473.313, Florida Statutes, is amended to read:

473.313 Inactive status; retired status.—

(1) A Florida certified public accountant may request that her or his license be placed in an inactive status by making application to the department. The board may prescribe by rule

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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fees for placing a license on inactive status, renewal of inactive status, and reactivation of an inactive license.

(a)(2) A license that has become inactive under this subsection ~~(1)~~ or for failure to complete the requirements in s. 473.312 may be reactivated under s. 473.311 upon application to the department. The board may prescribe by rule continuing education requirements as a condition of reactivating a license. The maximum continuing education requirements for reactivating a license are 120 hours, including at least 30 hours in accounting-related and auditing-related subjects, not more than 30 hours in behavioral subjects, and a minimum of 8 hours in ethics subjects approved by the board, for the reactivation of a license that is inactive or delinquent.

(b)(3) A license that is delinquent for failure to report completion of the requirements in s. 473.312 may be reactivated under s. 473.311 upon application to the department. Reactivation requires the payment of an application fee as determined by the board and certification by the Florida certified public accountant that the applicant satisfactorily completed the continuing education requirements set forth under s. 473.311. If the license is delinquent on January 1 because of failure to report completed continuing education requirements, the applicant must submit a complete application to the board by March 15 immediately after the delinquent period.

(c)(4) Any Florida certified public accountant holding an inactive license may be permitted to reactivate such license in a conditional manner. The conditions of reactivation shall require the payment of fees and the completion of required continuing education.

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~~(d)(5)~~ Notwithstanding the provisions of s. 455.271, the board may, at its discretion, reinstate the license of an individual whose license has become null and void if the individual has made a good faith effort to comply with this section but has failed to comply because of illness or unusual hardship. The individual shall apply to the board for reinstatement in a manner prescribed by rules of the board and shall pay an application fee in an amount determined by rule of the board. The board shall require that the individual meet all continuing education requirements as provided in paragraph (a) ~~subsection (2)~~, pay appropriate licensing fees, and otherwise be eligible for renewal of licensure under this chapter.

(2) A Florida certified public accountant who is at least 65 years of age, currently holds an active or inactive license in good standing under this chapter, and is not the subject of any sanction or disciplinary action may request that her or his license be placed on retired status by making application to the department. The board may prescribe by rule the application for placing a license on retired status, which must state that the applicant has no association with accounting or any of the services described in s. 473.302(8). If a licensee who has been granted retired status reenters the workforce in a position that has an association with accounting or any of the services described in 473.302(8), the licensee automatically loses her or his retired status except as provided in paragraph (a).

(a) A retired licensee may, without losing her or his retired status, serve without compensation on a board of directors or board of trustees, provide volunteer tax preparation services, participate in a government-sponsored

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business mentoring program such as the Internal Revenue Service's Volunteer Income Tax Assistance program or the Small Business Administration's SCORE program, or participate in an advisory role for a similar charitable, civic, or other nonprofit organization.

(b) The board shall require a retired licensee to affirm in writing her or his understanding of the limited types of activities in which she or he may engage while in retired status and that she or he has a professional duty to ensure that she or he holds the professional competencies necessary to participate in such activities.

(c) A retired licensee may accept routine reimbursement for actual costs of travel and meals associated with volunteer services or de minimis per diem amounts paid to the licensee to cover such expenses as allowed by law.

(d) A retired licensee may use the title of "retired CPA" on any business card or letterhead or any other printed or electronic document. However, such title must not be applied in such a manner that could confuse the public as to the current status of the licensee. The licensee is not required to have a certificate issued with the word "retired" on the certificate.

(e) A retired licensee is not required to maintain the continuing education requirements under s. 473.312.

(f) A retired licensee may not offer or render professional services that require her or his signature and the use of the CPA title, regardless of whether "retired" is attached to such title.

(g) A retired licensee may be permitted to reactivate her or his license in a conditional manner as determined by the

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board. The conditions of reactivation must require the payment of fees and the completion of required continuing education. The board may prescribe by rule an application for reactivating a license placed on retired status and continuing education requirements as a condition of reactivating a license placed on retired status. The minimum continuing education requirements for reactivating a license placed on retired status are those of the most recent biennium plus one-half of the requirements in s. 473.312 for each year or part thereof during which the license was on retired status. Notwithstanding any other provision of this section, the continuing education requirements are 120 hours, including at least 30 hours in accounting-related and auditing-related subjects, a minimum of 8 hours of Florida-specific ethics, and not more than 30 hours of behavioral subjects.

For the purposes of this subsection, the term "retired licensee" means a licensee whose license has been placed in retired status by the department.

Section 2. Subsection (9) of section 473.302, Florida Statutes, is amended to read:

473.302 Definitions.—As used in this chapter, the term:

(9) "Uniform Accountancy Act" means the Uniform Accountancy Act, ~~Eighth~~ Seventh Edition, dated ~~January 2018~~ May 2014 and published by the American Institute of Certified Public Accountants and the National Association of State Boards of Accountancy.

However, these terms shall not include services provided by the

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American Institute of Certified Public Accountants or the Florida Institute of Certified Public Accountants, or any full service association of certified public accounting firms whose plans of administration have been approved by the board, to their members or services performed by these entities in reviewing the services provided to the public by members of these entities.

Section 3. This act shall take effect July 1, 2024.



Department of
BUSINESS AND PROFESSIONAL REGULATION

RON DESANTIS, GOVERNOR



MELANIE S. GRIFFIN, SECRETARY

November 1, 2023

The Honorable Kathleen Passidomo, President

The Florida Senate

409 The Capitol

404 South Monroe Street

Tallahassee, FL 32399-1100

(850) 487-5028

Dear President Passidomo,

Please find attached a copy of the Department's Annual Report for Fiscal Year 2022-2023 pursuant to sections 455.204 and 455.2285, Florida Statutes.

If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Melanie S. Griffin".

Melanie S. Griffin

Secretary

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

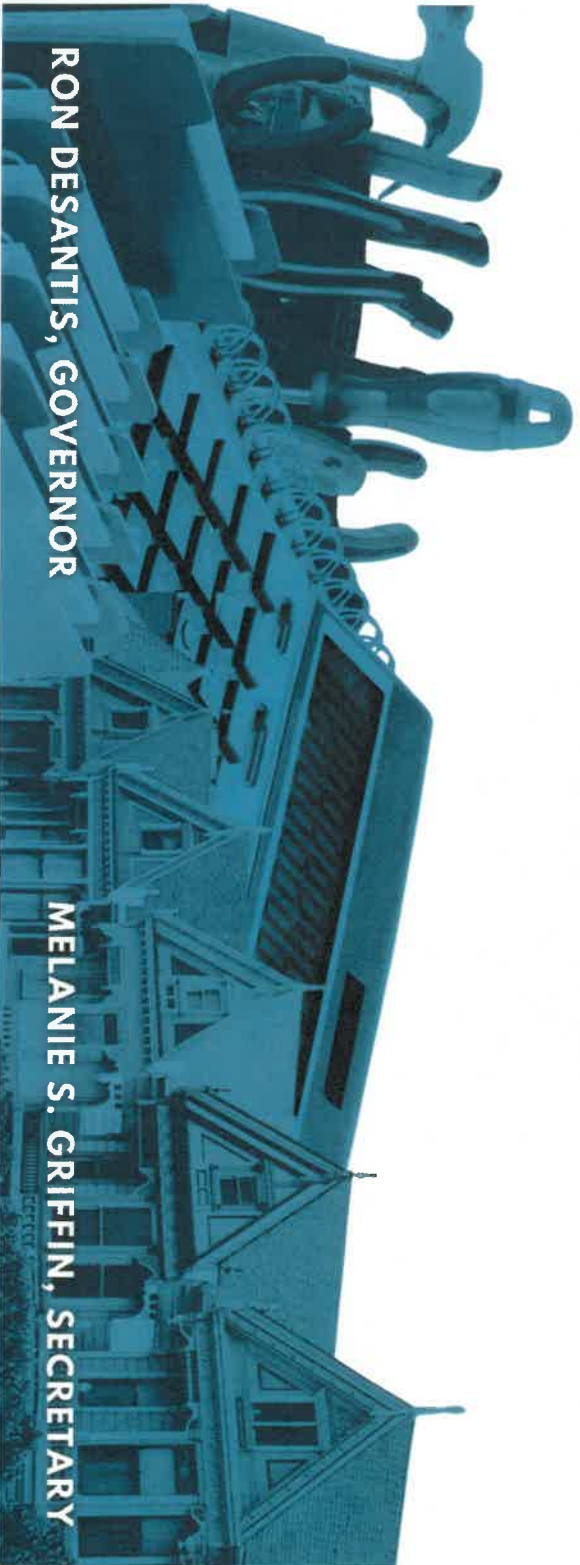


2022 - 2023 ANNUAL REPORT

DIVISION OF CERTIFIED PUBLIC ACCOUNTING
DIVISION OF PROFESSIONS
DIVISION OF REAL ESTATE
DIVISION OF REGULATION

RON DESANTIS, GOVERNOR

MELANIE S. GRIFFIN, SECRETARY



Message from the Secretary

Dear Fellow Floridians,

The Department of Business and Professional Regulation (DBPR) continues in its mission to lead by example in fair, efficient and innovative regulation, while helping to ensure the health, safety and wellbeing of the citizens of our great state. It has been my honor to serve the people of Florida as DBPR Secretary since January 2022. Each year, we reflect on the accomplishments and progress that we have made, and I am honored to share this information with you in this annual report.

The motto of our agency is “License efficiently. Regulate fairly.” We take that motto to heart, and it is something we seek to achieve every day. It means taking a look at our internal processes and examining whether there’s a better way to do things. It means looking at the statutes and rules governing the professions that we regulate and proposing changes to benefit our licensees. Every day, we make sure that thousands of professionals are able to accomplish their dreams with the things that we accomplish as a department.

Together, we have created more opportunities for individuals to be licensed. The Bureau of Education and Testing worked with their testing vendor to add three correctional facilities as examination sites. Individuals working towards reentry can now take Barber and Cosmetology examinations at these facilities. The Construction Industry Licensing Board entered into three reciprocity agreements with Louisiana, North Carolina and Mississippi, allowing certain Florida licensed contractors to more readily expand their businesses into other states. We’ve also ensured an expedited licensing process for spouses of active duty members of the Armed Forces of the United States.

These are just a few examples of the accomplishments you will see in the pages ahead. We are committed to serving the people of Florida, and I appreciate the opportunity to do so. I look forward to many more improvements and accomplishments over the next fiscal year!

Respectfully,



Melanie S. Griffin

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Executive Summary

This report prepared pursuant to Sections 455.204 and 455.2285, Florida Statutes, details the Department of Business and Professional Regulation's (the Department) long-range planning and monitoring process and provides statistics regarding its enforcement and discipline of the professions it regulates.

During Fiscal Year 2022-2023, the Department continued to prioritize the development of process improvements that benefit Florida's licensed professionals and consumers. Primary efforts included:

Consumer Recovery: The Florida Homeowners' Construction Recovery Fund continued its mission of aiding financially injured consumers by awarding 232 claims totaling \$4,462,646.61 in recovery payments for Fiscal Year 2022-2023.

Improvements for Licensees

- In May 2023, the Construction Industry Licensing Board voted to allow applicants to obtain Division I specialty license through the National Association of State Contractors Licensing Agencies (NASCLA) endorsement option. (Specialty Structure, Gypsum Drywall, Glass and Glazing, Marine Specialty, Tower Specialty, Building Demolition, Industrial Facility).
- The Bureau of Education and Testing and the Board of Professional Geologists worked together to launch computer-based testing examinations for professional geologists. The examination was previously administered in paper and pencil format in one centralized location, but in March 2023, was administered at 26 computer-based testing centers throughout the state.

Section One

DEPARTMENT INFORMATION

Mission

License efficiently. Regulate fairly.

Our Vision

We will make the Department and Florida great places to do business. To that end, we will invest in our employees, treat our licensees as valued customers and partners, and uphold laws that protect the public and Florida's competitive marketplace.

Our Values

Accountability

We hold ourselves to the highest standards on behalf of our customers and the public.

Innovation

We foster an environment that encourages everyone to seek ways to make the Department and Florida great places to do business without the constraints of fear of change or long held practices.

Integrity

We are fair and honest in all that we do so that our employees and customers trust our decisions.

Ownership

We embrace our responsibility to serve and see things through to resolution.

Responsiveness

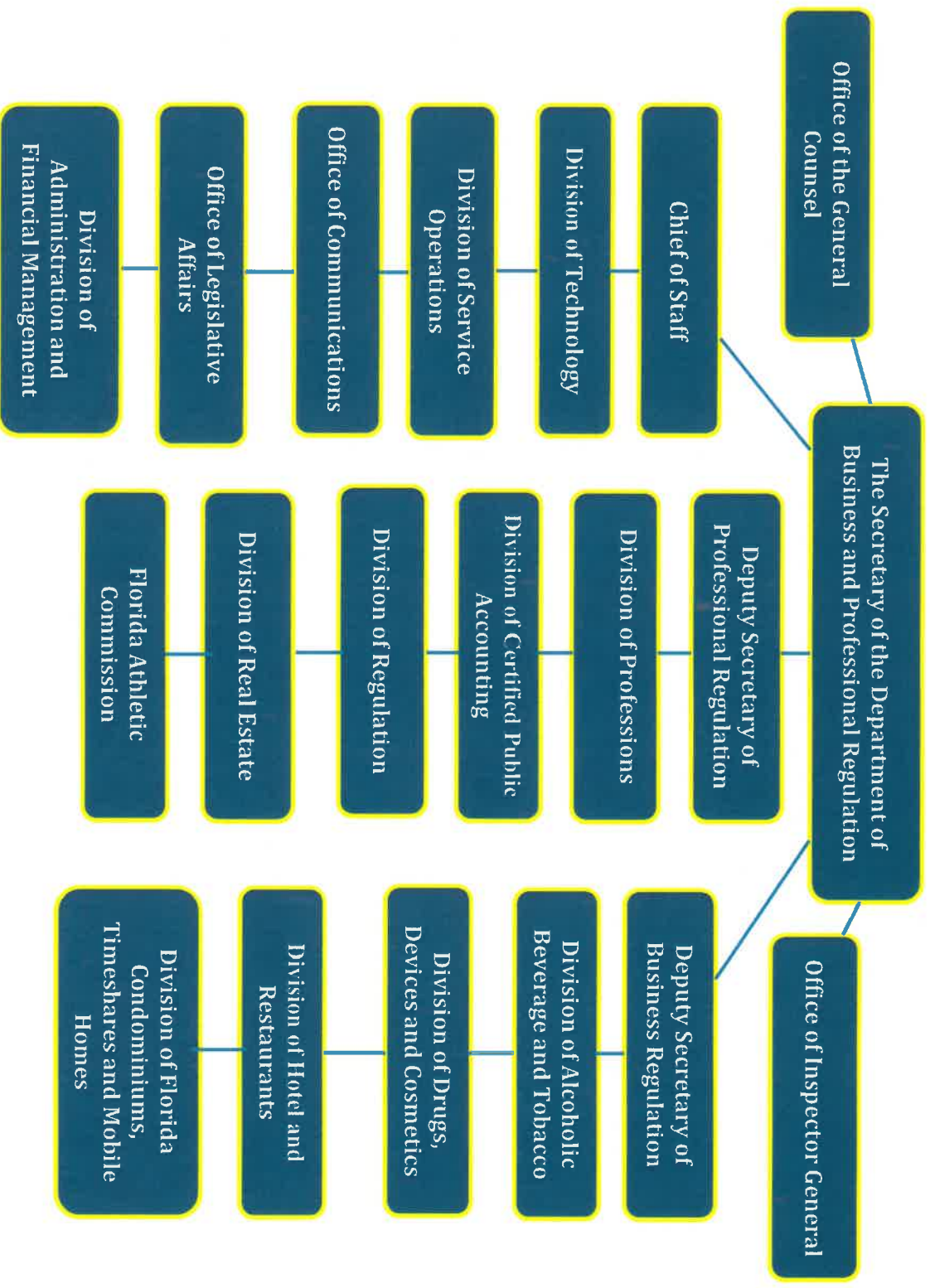
We are approachable and empathetic, we provide timely, accurate and consistent information and we offer alternative solutions when available.

Respect

We treat our employees and customers with fairness and courtesy and appreciate each person's viewpoint.

Teamwork

We understand, rely upon and cultivate the talents of our colleagues and customers to help us reach our goals.



Department Accomplishments

- At its June 2023 meeting, the Construction Industry Licensing Board voted to give the Department the authority to approve applications to qualify publicly traded entities without the responses from all officers.
- Effective January 2023, the Bureau of Education and Testing, and with Pearson Vue have worked together to add an additional correctional facility as an examination site offering Restricted Barbers examinations to the approved residents within approved correctional facilities.
- Effective May 2023, the Board of Veterinary Medicine updated rules to provide additional means to utilize electronic mediums for notification to the public regarding how to obtain copies when a practice closes or relocates.
- The Florida Building Commission completed and published several Hurricane Resistance Research projects, including a project involving updating and developing wind speed line maps for the Florida Building Code, 8th Edition (2023). As part of this project, the UF GeoPlan Center provided GIS technical assistance to all building code jurisdictions in preparing local wind speed line maps for compliance with the new 2023 update to the Florida Building Code.
- The Department of Business and Professional Regulation's Division of Professions is providing full or partial fee holidays for existing real estate licensees during their 2023 renewal periods. The fee holidays are estimated to save licensed professionals more than \$12.2 million.
- The Florida Real Estate Commission re-entered into a reciprocity agreement with Kentucky and West Virginia, making it the ninth and tenth state agreement for reciprocity throughout the United States. FREC is looking at more reciprocity agreements with other states like New York and North Carolina to enable more seamless transitions for real estate professionals from other areas of the country seeking to move and continue their business in Florida.
- Real estate examination candidates for their real estate sales, broker and instructor examination now have the option to schedule and take their remote online proctored examination in Spanish. Since South Florida has a significant Spanish-speaking population, this will allow our citizens to take a remote real estate examination without any language barriers.
- In 2022-23, the Florida Board of Accountancy implemented a mandatory continuing professional education (CPE) reporting tool for certified public accountants to report their CPE and provide proof of completion prior to licensure renewal. The July 1, 2022 to June 30, 2024, reestablishment period is the first period Florida certified public accountants will be required to report their CPE.
- The uniform CPA Examination is currently comprised of four mandatory sections. Effective January 1, 2024, the examination model is being revised. The new examination model will consist of three core parts and each exam candidate must pass one of three disciplines. An exam candidate must pass all four parts in a rolling 18-month window. In 2024, the American Institute of Certified Public Accountants and the National Association of State Board Accountancy announced they expect testing blackout periods and delays in score releases as the profession moves through the transition. In response to these challenges, the Florida Board of Accountancy passed a rule in May 2023, granting an extension to the 18-month requirement. All examination credits, expiring between January 1, 2024, and June 29, 2025, are granted an extension until June 30, 2025.

Legislative Impacts

House Bill 89

The bill makes various changes pertaining to the review and issuance of building permits and specifies the extent to which local building officials and fire safety officials may require a building permit applicant or holder to make substantive changes to building plans. Specifically, the bill prohibits a local government from making substantive changes to building plans after a permit has been issued unless such changes are required under the Florida Building Code or the Florida Fire Prevention Code. If changes are necessary, the local government must identify in writing the specific parts of the plan that do not conform to the applicable code. The bill requires a building code administrator, a plans examiner, or an inspector to notify the local government if an employee who is not a building code administrator, a plans examiner, or an inspector determines that a building plan does not comply with the Florida Building Code. The bill requires a local fire official to notify a building permit applicant of the specific reasons why building plans do not comply with the Florida Fire Prevention Code. The bill also allows a plans examiner, an inspector, a building official, or a fire safety inspector to have his or her certificate disciplined for failure to notify the appropriate person of the reasons for making or requiring substantive changes to building plans.

House Bill 213

The bill contains new and exclusive statutes of limitation and repose governing actions against appraisers or appraisal management companies. Specifically, the bill provides that an action to recover damages from an appraiser or appraisal management company must be brought within two years after the date that the alleged act is discovered, along with no more than four years after the date the appraisal services or appraisal management services were performed. The bill does not apply to any administrative proceedings initiated by the Florida Real Estate Appraisal Board or the Department of Business and Professional Regulation, and any action founded upon fraud.

House Bill 719

The bill exempts a veterinarian who has an active license in good standing in another United States jurisdiction to perform, as an unpaid volunteer (exempted unpaid volunteer), dog and cat sterilization services, and routine preventative health services at the time of such sterilization services. The bill states that an exempted unpaid volunteer must be under the responsible supervision of a Florida-licensed veterinarian, which requires control, direction, and regulation by a licensed veterinarian of the veterinary services delegated to unlicensed personnel. The bill states that the supervising licensed veterinarian is responsible for all acts performed by an exempted unpaid volunteer acting under such supervision.

House Bill 1383

The bill amends s. 163.211, F.S., relating to the preemption of occupational licensing to the state, to extend by one year, to July 1, 2024, the date that local governments may require and issue local occupation licenses, but only if such licensing was imposed by the local government before January 1, 2021. The bill requires the Construction Industry Licensing Board in the Department of Business and Professional Regulation to establish by rule, certified specialty contractor categories for voluntary licensing by July 1, 2024, as specified in the bill. Under the bill, for specified job scopes exempted from local licensing in current law, local governments are prohibited from requiring state or local licenses for work that is covered by state licensing, and from requiring a permit for such work. The bill authorizes a county that includes an area of critical state concern pursuant to s. 380.05, F.S., to offer a license for any job scope that requires a construction contracting license if the county imposed such a licensing requirement before January 1, 2021. A local government may continue to offer certain licenses, if such licensing was required before January 1, 2021.

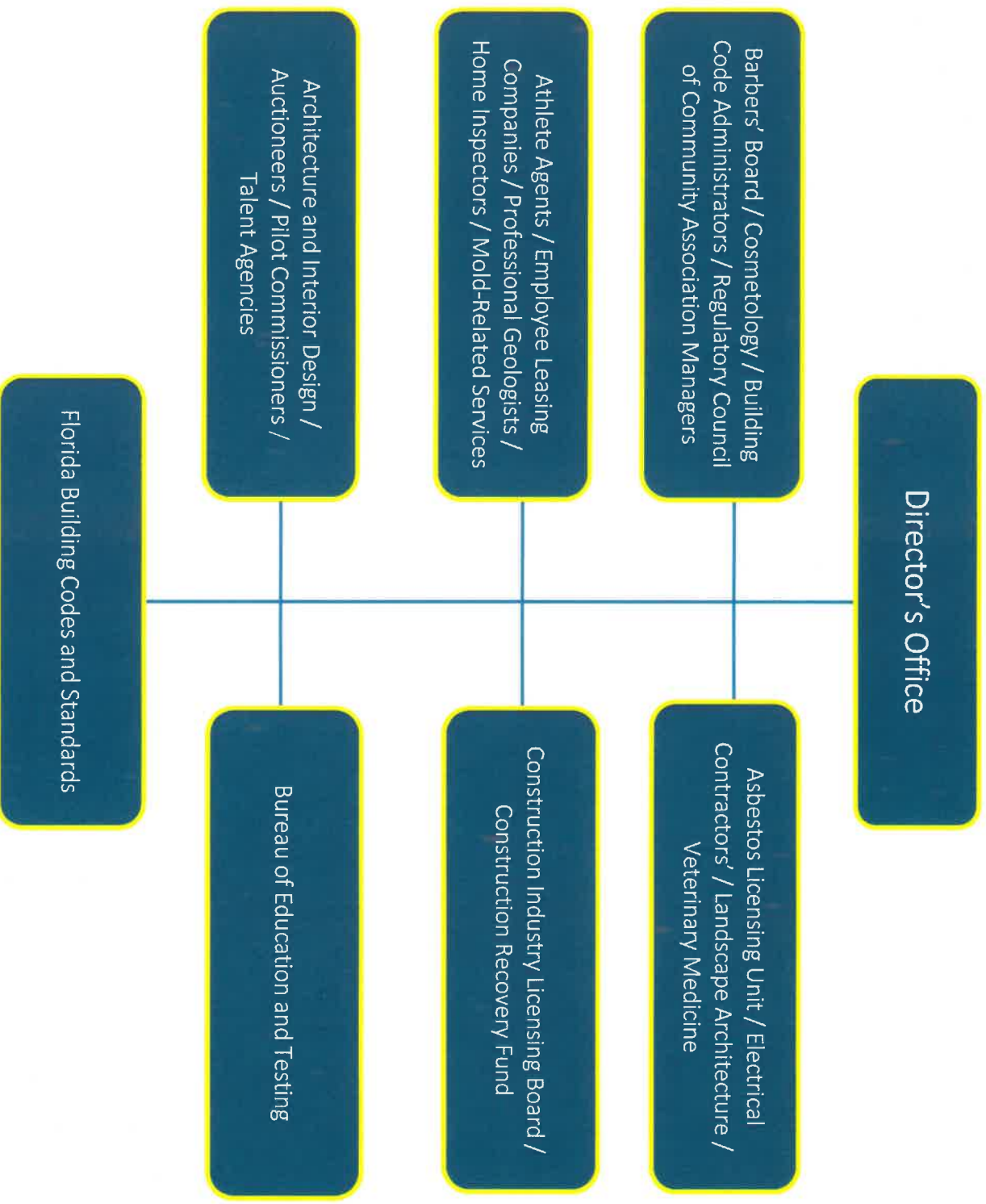
Division of Professions

The Department's Division of Professions is responsible for the licensing of approximately 503,539 professionals (see Table 1 on page 18). The Division administers 12 professional boards, one council, one commission and five Department-regulated professions. These professionals include: architects and interior designers, asbestos consultants and contractors, athlete agents, auctioneers, barbers, building code administrators and inspectors, community association managers, the construction industry, cosmetologists, electrical contractors, employee leasing companies, geologists, harbor pilots, home inspectors, landscape architects, mold related services, talent agencies and veterinarians. Pursuant to Ch. 2011-142, Laws of Florida, the Florida Building Codes and Standards program was transferred from the Department of Community Affairs to the Division of Professions within the Department, effective October 1, 2011.

The Division of Professions' organizational structure includes the Director's Office, the board/council offices, Florida Building Codes and Standards, and the Bureau of Education and Testing.

- [The Director's Office:](#) Provides for the overall management and supervision of the Division as well as handling administrative functions.
- [The Board/Council Offices:](#) Consist of five offices, each staffed by an executive director, two government analysts and an administrative assistant. Each office provides direct support to its respective boards/council by scheduling meetings, preparing application and disciplinary files for board review, attending and providing support during board/council meetings and tracking discipline. Additionally, the Department is responsible for issuing licenses and taking disciplinary action for the athlete agent, talent agency, asbestos, community association management, home inspector and mold-related professions. The board/council offices also provide industry education through speaking engagements and assist applicants and licensees with complex licensing issues that are referred from the Department's Customer Contact Center.
- [The Florida Building Codes and Standards Program:](#) Includes the Florida Building Commission, the Florida Building Code, the statewide product approval system and the Manufactured (Modular) Building Program.
- [The Bureau of Education and Testing:](#) Responsible for exam development and administration, processing continuing education provider and course applications and monitoring our licensees' continuing education compliance.

Division of Professions

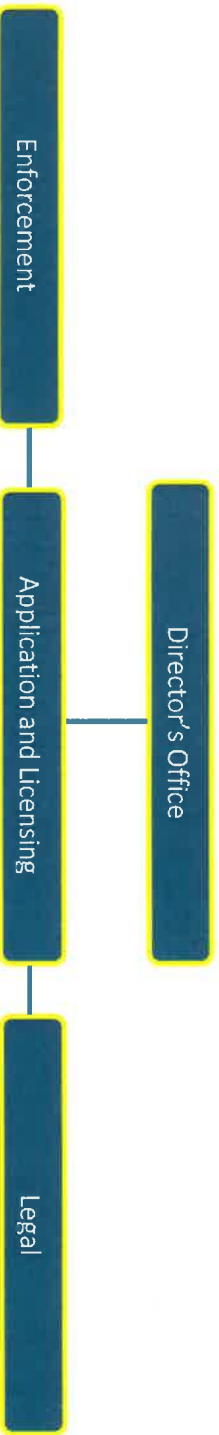


Division of Certified Public Accounting

The Division of Certified Public Accounting is responsible for the licensing of nearly 41,760 active Certified Public Accountants (CPAs) and 5,400 accounting firms pursuant to Chapters 455 and 473, Florida Statutes (See Table 1 on page 18). The Division also provides administrative support to the Florida Board of Accountancy (the Board), which consists of nine members: seven CPAs and two consumer members. The Board makes final decisions in areas that affect the practice of public accounting, which includes qualifying applicants for the CPA examination, issuing licenses, taking disciplinary action and promulgating rules as needed. The Division is headquartered in Gainesville, as required by section 20.165, Florida Statutes.

The Director's Office, application/licensure, enforcement, and legal are all parts of the Division of Certified Public Accounting organizational structure.

- **The Director's Office:** Responsible for the overall management and supervision of the Division, as well as handling administrative functions such as processing verification of licensure and exam grades for other states, tracking discipline, providing industry education through speaking engagements, scheduling meetings, preparing agendas and materials for board and committee meetings and attending and providing support during board meetings.
- **The Application and Licensure Section:** Responsible for processing applications to sit for the CPA examination, for licensure as ethics continuing professional education providers, and for individual and firm CPA licensure. The unit also processes applications for refunds and licensure maintenance requests, conducts background checks on all individual examination and licensure applications, and serves as liaison to CPA Examination Services.
- **The Enforcement Section:** Responsible for compliance of licensees and protecting the public by performing efficient analysis and investigations of complaints. The section reviews complaints to determine legal sufficiency and investigates applicable complaints regarding the CPA profession, as well as unlicensed activity. Violations that warrant additional actions are processed through the Division's legal section.
- **Legal Section:** Responsible for processing complaints after investigations are concluded. The legal section presents all licensed complaints before the Board's Probable Cause Panel for a determination as to whether there has been a violation of law or rule. In the event probable cause is found, the legal section prosecutes the case before the full Board. The legal section also prosecutes unlicensed activity cases.



Division of Real Estate

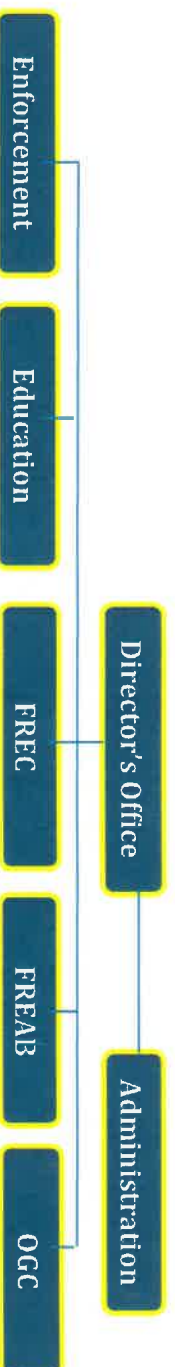
The Division of Real Estate (DRE) is responsible for the examination, licensing and regulation of 448,867 real estate professionals, real property appraisal professionals including corporations, real estate schools and real estate/appraiser instructors and appraisal management companies pursuant to Chapters 455 and 475, Florida Statutes. Additionally, the DRE provides administrative support to the Florida Real Estate Commission (FREC) and the Florida Real Estate Appraisal Board (FREAB).

The Division of Real Estate’s organizational structure includes the Director’s Office, the Bureau of Enforcement, the Office of the General Counsel (OGC), the Licensing Support Section, and the Education Support Section.

- **The Director’s Office:** Provides for the overall management and supervision of the Division as well as handling the administrative functions. The Director of the DRE is appointed by the Department Secretary and approved by a majority vote of the Florida Real Estate Commission.
- **The Bureau of Enforcement:** Responsible for the compliance of licensees and protecting the public by performing timely and efficient investigations of complaints, and proactively performing audits and inspections. The Bureau investigates applicable complaints regarding the real estate and appraisal professions as well as unlicensed activity. Violations that warrant additional action are processed through the Department’s Office of the General Counsel.
- **The Office of the General Counsel:** Responsible for processing complaints once an investigation has been completed. OGC may present investigated complaints before the Probable Cause Panel of the FREC or FREAB for a determination as to whether there has been a violation of law or rule. If probable cause is found, OGC prosecutes the case at the Division of Administrative Hearings or before FREC or FREAB. OGC also assists citizens with escrow disbursement orders and recovery fund claims.
- **The Licensing Support Section:** Responsible for processing non-routine applications and licensee inquiries that have been forwarded to the DRE from the Department’s Division of Service Operations. In most instances, applications sent to the DRE require a determination by the FREC or the FREAB as to whether the applicant will be approved to take the requisite examination for licensure.

- **The Education Section:** Responsible for reviewing transcripts and inquiries for equivalency for sales associates, brokers, instructors and appraisers. Also tasked with reviewing courses and inquiries from providers or schools seeking to provide continuing education credit for attendees. Responsible for handling inquiries and reviewing courses completed by appraisers in another state for possible equivalency in Florida. Responsible for reviewing and processing appraisal applications for compliance with pre-qualifying education as required by the Appraisal Qualification Board and the Florida Real Estate Appraisal Board received by the Department’s Division of Service Operation.

The DRE headquarters are located in Orlando as required by section 20.165, Florida Statutes. The DRE has personnel in the Tallahassee, Pensacola, Panama City Beach and Gainesville areas and maintains field offices in Jacksonville, Tampa, Miami, West Palm Beach, Margate and Fort Myers.



Division of Regulation

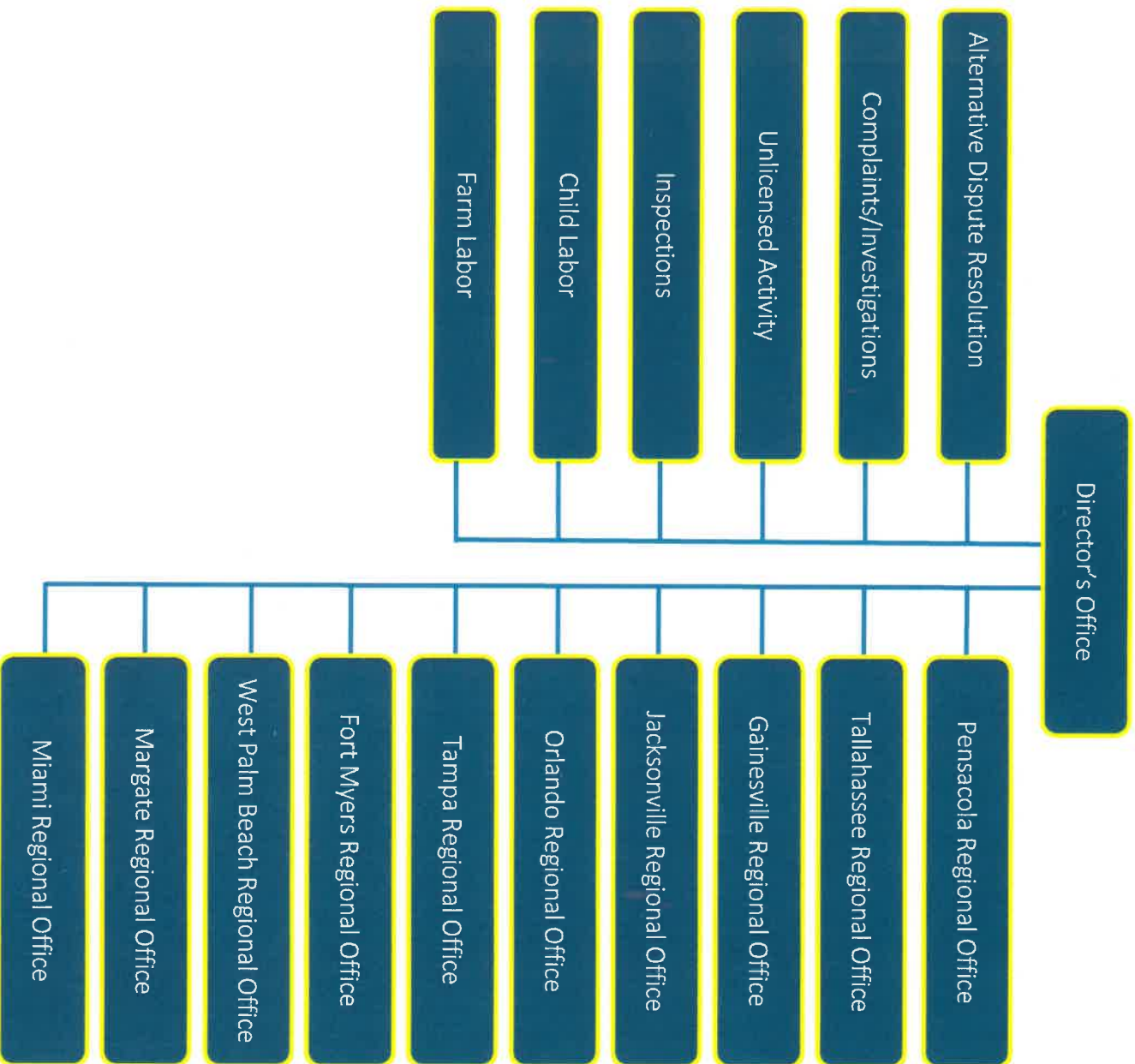
The Division of Regulation is the enforcement authority for the Division of Professions. It monitors those professions and related businesses to ensure that the laws, rules and standards set by the Legislature and professional boards are followed. This is accomplished by proactively monitoring the professionals and related businesses; investigating complaints of wrongdoing; utilizing compliance mechanisms such as notices of noncompliance and citations; and the performance of statutorily mandated inspections. On behalf of the Department, the Division of Regulation is delegated the responsibility to regulate and enforce Florida Statutes and rules put in place for approximately 464,200 individuals and firms who hold professional licenses under the Division of Professions (*See Table 1 on page 18 for a complete list*), plus the Farm and Child Labor Programs and the Florida Athletic Commission administered by the Department. Enforcement is carried out through complaint intake, analysis, investigations and regular inspections through the authority of Chapters 310, 455, 468, Parts VI, VII, VIII, IX, XI, XII, XV, XVI, 469, 474, 476, 477, 481, Part II, 489, Parts I & II, 492 and 548, Florida Statutes. The Division of Regulation is fully funded by the Professional Regulation Trust Fund through fees paid by its licensees, with the exception of the Farm and Child Labor Programs which are partially subsidized by the Workers' Compensation Trust Fund.

The Division's organizational structure includes the Director's Office located in Tallahassee headquarters, 10 regional offices, and six specialized program areas including: Complaints/Investigations, Alternative Dispute Resolution, Unlicensed Activity, Inspections, Child Labor and Farm Labor. The Division is comprised of 150 employees throughout the state, which includes 63 compliance and enforcement investigators, 16 inspectors responsible for compliance and enforcement initiatives and 23 supplemental unlicensed activity staff. There are 30 licensing and enforcement personnel in the Child and Farm Labor Programs. Statewide operations are divided among regional offices located in Pensacola, Tallahassee, Jacksonville, Gainesville, Orlando, Tampa, Fort Myers, West Palm Beach, Margate and Miami.

- [The Director's Office](#): Provides for the overall management, policy making and supervision of the Division as well as the handling of its administrative functions.
- [The Complaints/Investigations Program](#): Responsible for intake and initial analysis of all regulated complaints for the determination of legal sufficiency. Investigations are conducted by the appropriate office and referred to the Department's Office of the General Counsel for review when necessary (*See Complaint Statistics Table on page 87*).
- [The Alternative Dispute Resolution Program \(ADR\)](#): This program, which has won multiple Prudential-Davis Productivity Awards, is responsible for resolving consumer complaints by helping disputing parties reach mutually acceptable resolutions through mediation. This form of resolution greatly reduces the associated costs of processing complaints and investigations. During Fiscal Year 2022-2023, the ADR program completed 238 successful mediations. These 238 mediations represent a cost savings to the Department of \$241,232 and consumer recoveries of \$1,121,332.16 (*See Table 2.6 on page 24*).

- **The Unlicensed Activity Program Unit:** Responsible for coordinating and providing quality control for consumer complaints of unlicensed activity as well as proactive outreach and enforcement actions. The deterrence of unlicensed activity regarding Department-regulated professions and related businesses is given a high priority. Proactive measures for Fiscal Year 2022-2023 included the increase of educational outreach, partnerships with professional organizations and associations, and the production of marketing items and brochures. More information can be found at the Unlicensed Activity Program's website at myfloridalicense.com/dbpr/unlicensed-activity/ (See ULA Efforts on page 27).
- **The Inspections Program Area:** Responsible for performing the statutorily mandated and complaint-driven inspections of establishments licensed by the Board of Cosmetology, the Florida Barbers' Board and the Board of Veterinary Medicine. Inspections are conducted on a two-year cycle which allows the inspector to focus on violators and perform re-inspections of establishments not meeting minimum standards within 120 days of the violation. During Fiscal Year 2022-2023, inspectors completed over 23,051 inspections of licensed establishments (See Table 2.7 on page 25).
- **The Farm Labor and Child Labor Programs:** Responsible for protecting Florida's most vulnerable populations: children and farm labor workers. The two programs verify compliance with statutes through regulatory efforts, which include licensing, testing, education, routine inspections, investigations, and enforcement. These programs strive to keep Florida's farm labor contractors and those businesses that employ minors in compliance with the requirements set forth in Chapters 447 and 450, Florida Statutes.

Division of Regulation

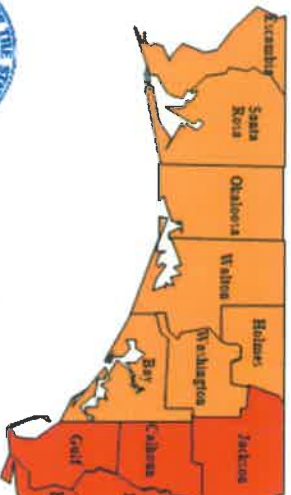


Division of Regulation Regional Offices

The regional offices are strategically located across the state to be accessible to Florida's citizens. Through coordination with headquarters in Tallahassee, these offices are responsible for conducting inspections, investigations, alternative dispute resolutions, and sweeps and undercover operations.



DIVISION OF REGULATION REGIONAL OFFICES



Pensacola Regional

160 West Government Street, Suite 501
Pensacola, FL 32502-5735
850.595.0143

Tallahassee Regional

2601 Blair Stone Road
Tallahassee, FL 32399-2218
850.488.0063

Jacksonville Regional

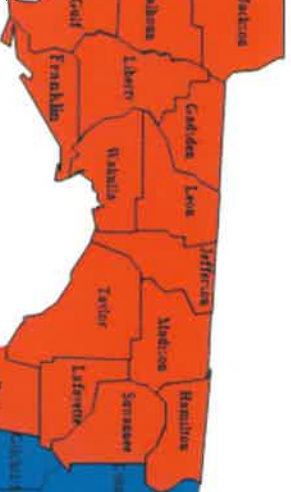
4161 Carmichael Avenue, Suite 254A
Jacksonville, FL 32207-2316
904.727.5591

Gainesville Regional

240 NW 76th Drive, Suite A
Gainesville, FL 32607-6635
352.313.6623

Orlando Regional

400 West Robinson Street, Suite N802
Orlando, FL 32801-1732
407.317.7835



Tampa Regional

1313 North Tampa Street, Suite 915
Tampa, FL 33602-3330
813.233.4419

Fort Myers Regional

2295 Victoria Avenue, Suite 271
Fort Myers, FL 33901-3877
239.338.2376

West Palm Beach Regional

111 S. Sapodilla Avenue, Suite 104
West Palm Beach, FL 33401-8701
561.650.6887

Margate Regional

5080 Coconut Creek Parkway, Suite A
Margate, FL 33063-3942
954.956.3629

Miami Regional

8240 NW 52nd Terrace, Suite 304
Doral, FL 33166-4001
305.513.3437

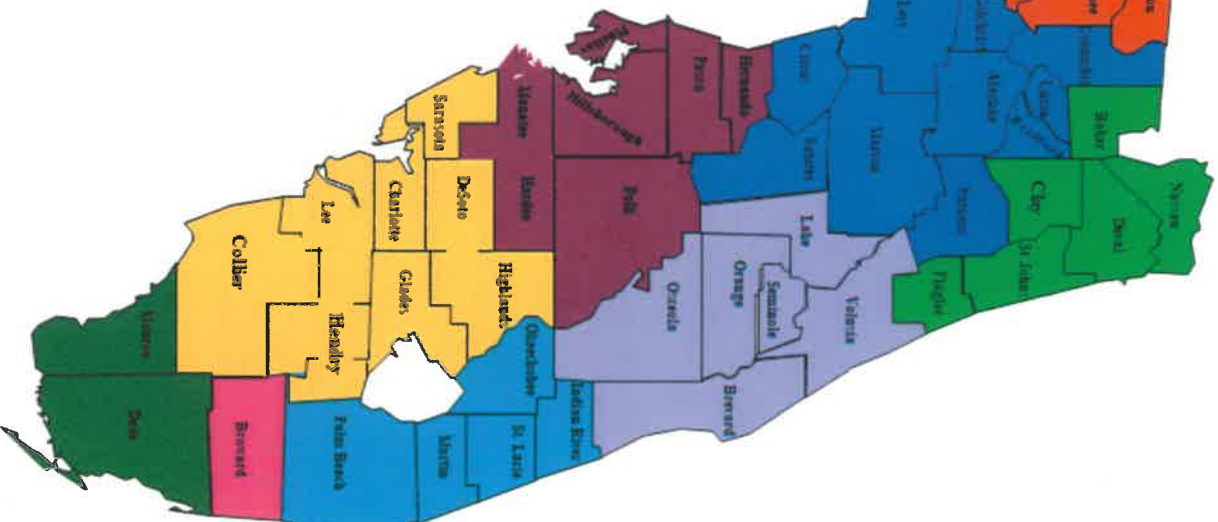


Table 1

Division of Professions, Certified Public Accounting and Real Estate Licensee Data Fiscal Year 2022-2023

Profession	Active	Inactive	Total
Accountancy	39,336	2,424	41,760
Architecture and Interior Design	13,913	357	14,270
Asbestos Contractors & Consultants	447	11	458
Athlete Agents	455	1	456
Auctioneers	2,289	5	2,294
Barbers	24,382	59	24,441
Building Code Administrators/Inspectors	10,171	285	10,456
Community Association Managers	21,271	213	21,484
Construction Industry	86,541	12,863	99,404
Cosmetology	279,046	785	279,831
Electrical Contractors	14,987	1,193	16,180
Employee Leasing Companies	1,064	0	1,064
Florida Board of Professional Engineers	67,827	596	68,423
Geologists	1,666	50	1,716
Home Inspectors	8,884	686	9,570
Landscape Architecture	1,281	71	1,352
Mold-Related Services	5,935	601	6,536
Pilot Commissioners	103	0	103
Real Estate Appraisal	6,771	462	7,233
Real Estate Commission	350,268	91,366	441,634
Talent Agencies	458	0	458
Veterinarians	13,285	181	13,466
Total	950,380	112,209	1,062,589
Totals By Division			
Certified Public Accounting	39,336	2,424	41,760
Division of Real Estate	357,039	91,828	448,867
Division of Professions	486,178	17,361	503,539
Florida Board of Professional Engineers	67,827	596	68,423

The licensure data includes current, probationary and suspended licenses in a status of active or inactive. Licenses in a status of delinquent or null/void are not included. Licensure statistics change daily.

Section Two

LONG RANGE PLANNING & MONITORING

Long-Range Program Planning and Monitoring

Section 455.204, Florida Statutes, requires the Department and the boards, where appropriate, to develop and implement a long-range policy planning and monitoring process, including estimates of revenues, expenditures, cash balances and performance statistics for each profession. The period covered shall not be less than five years. The Department is required to monitor compliance with the approved long-range plan and provide concise management reports to the boards quarterly. Detailed copies of each profession's financial management reports and five-year projections are included in Section 3.

As part of its long-range plan, the Department shall continue to evaluate:

- Whether the Department, including the boards and the various functions performed by the Department, is operating efficiently and effectively and if there is a need for a board or council to assist in cost-effective regulation [Section 455.204(1), Florida Statutes];
- How and why the various professions are regulated [Section 455.204(2), Florida Statutes];
- Whether there is a need to continue regulation, and to what degree [Section 455.204(3), Florida Statutes];
- Whether or not consumer protection is adequate, and how it can be improved [Section 455.204(4), Florida Statutes];
- Whether there is consistency between the various practice acts [Section 455.204(5), Florida Statutes]; and,
- Whether unlicensed activity is adequately enforced [Section 455.204(6), Florida Statutes].

Efficient and Effective Operations

Section 455.204(1), Florida Statutes, requires the Department to evaluate whether the boards are operating efficiently and effectively.

The Divisions of Professions, Regulation, Real Estate and Certified Public Accounting provide services and oversight to 21 professions and the Child and Farm Labor programs. The Department is charged with the evaluation of applications, licensing, license renewals, monitoring of continued education, investigations, inspections and other duties deemed appropriate.

As part of its monitoring process, the Department evaluates whether its professions are operating in an efficient and cost-effective manner. The Department has developed a formal Cost Allocation Plan that uses actual levels of service provided to allocate cost overhead to the various professions and businesses.

Most fees are adequate to cover both direct and indirect costs. The Department acknowledges that some professions have actual or projected negative cash balances while others have actual or projected cash surpluses. All fees are set by rule and some are capped by statute. The Department conducts an annual review of all professions at the end of each fiscal year. Those professions in a deficit or having excessive surpluses are reviewed for appropriate fee adjustments, and options are presented to the boards for a course of action necessary to eliminate the actual or projected deficit or surplus. The ultimate decision to decrease fees is determined by the boards, or the Department where there is no board.

On June 30, 2023, there were five professions with negative cash balances:

- Auctioneers
- Employee Leasing Companies
- Professional Geologists
- Harbor Pilots
- Talent Agencies

The Board of Auctioneers is in a deficit for the fiscal year ended June 30, 2023. The Board will have a plan in place by the end of the current fiscal year to eliminate the deficit.

The Board of Employee Leasing Companies is in a deficit for the fiscal year ended June 30, 2023. The Board will have a plan in place by the end of the current fiscal year to eliminate the deficit.

The Board of Professional Geologists is in a deficit for the fiscal year ended June 30, 2023. The Board will have a plan in place by the end of the current fiscal year to eliminate the deficit.

The Board of Harbor Pilots is in a deficit for the fiscal year ended June 30, 2023. The Board will have a plan in place by the end of the current fiscal year to eliminate the deficit.

Due to the small number of licensees, Talent Agencies do not generate sufficient funds to cover the Department's cost of regulation. The program was created in 1986. The Department issued the first licenses during Fiscal Year 1987-1988 at the statutory cap of \$400 per license. The program has operated in a deficit since that time. The Department anticipates that the deficit will continue.

Regulation and Consumer Protection

- Section 455.204(2)–(4), Florida Statutes, requires the Department to evaluate how and why various professions are regulated; whether there is a need to continue regulation and to what degree; and whether consumer protection is adequate and how it can be improved.
- Section 11.62(2), Florida Statutes, provides that the intention of the Florida Legislature is that no profession or occupation be subject to regulation by the state unless the regulation is necessary to protect the public health, safety or welfare from significant and discernible harm or damage and that the police power of the state be exercised only to the extent necessary for that purpose. The statute also provides that no profession or occupation be regulated by the state in a manner that unnecessarily restricts entry into the practice of the profession or occupation or adversely affects the availability of the professional or occupational services to the public.

The Department’s regulatory activities are designed to protect the public health, safety and welfare. The regulatory oversight is appropriate to enforce the specific qualifications for each license type, accept and investigate complaints against licensees, and to provide support to boards in rulemaking and disciplinary procedures. The Department is continuously working to improve customer service and to reduce regulatory barriers while maintaining a high standard of consumer protection. The charts below show the Department’s current and projected performance in consumer protection.

The information provided in the tables below reflects the measures as outlined in previous submissions of the Long-Range Program Plan provided to the Legislature as required by Chapter 216, Florida Statutes. The projections below indicate anticipated compliance with Long-Range Program Plan measures.

Table 2.1
AVERAGE NUMBER OF DAYS TO COMPLETE INVESTIGATIONS OF CONSUMER COMPLAINTS

	Baseline FY 2011-12	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Regulation	114	90	60	60	60	60
Real Estate	195	39	60	60	60	60
CPA	111	54	60	60	60	60

Table 2.2
PERCENTAGE OF STATUTORILY MANDATED INSPECTIONS FOR COMPLIANCE WITH LAWS, RULES AND STANDARDS COMPLETED

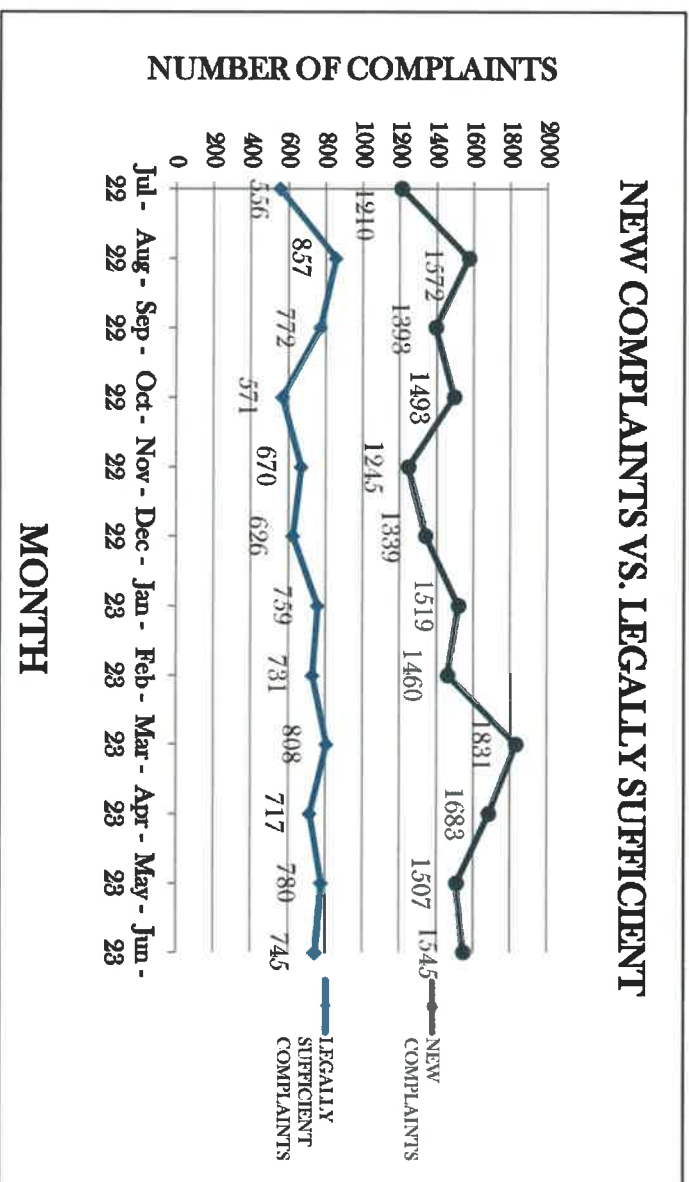
Baseline FY 2011-12	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
100%	95%	99%	99%	99%	99%

Division of Regulation Complaints/Investigations Program

The Complaints/Investigations Program is responsible for the receipt and analysis of complaints to determine legal sufficiency. A complaint is legally sufficient when an allegation is made that a violation of the practice act has occurred. The complaint analyst gathers information needed on the individual and/or business that is subject within the complaint and then forwards the case to the appropriate area for investigation. The Complaint Section is responsible for the maintenance of all complaint records. The Department has investigators and inspectors in 10 regional offices, and they are charged with investigating complaints of possible statutory violations.

The Division implemented an online complaint process which allows consumers to submit their complaints, electronically through the Department's website. This new automation has significantly enhanced the Department's goal of going paperless, reducing processing time and saving both the consumer and Department money by reducing postage costs.

Table 2.3 - Complaints and Investigations Processing Statistics



Legally Sufficient refers to the total number of complaints reviewed by the Division that met the standard of legal sufficiency established in section 435.225 (1), Florida Statutes. However, the number of "Complaints Legally Sufficient" may not include all "Complaints Received" during a reporting period and can include complaints from previous quarters.

Alternative Dispute Resolution Program

The Division of Regulation's Alternative Dispute Resolution Program (ADR) facilitates agreements between professionals and consumers and may provide economic recovery to the consumer without the time and expense of an enforcement action against the professional. Section 455.2235, Florida Statutes, gives the Division authority to resolve complaints through mediation, which has been proven to be especially beneficial after hurricanes and storms.

The Division of Regulation's mediation process, in lieu of the investigative process, saved \$1,014 per successful mediation in associated legal and investigative costs.

The Alternative Dispute Resolution Program has the authority to mediate complaints involving the following professions:

- Construction Industry
- Electrical Contractors
- Barbers
- Landscape Architects
- Community Association Managers
- Cosmetology
- Employee Leasing
- Auctioneers
- Veterinarians

Table 2.6 - Alternative Dispute Resolution Program Statistics Fiscal Year 2022-2023

Mediation Assigned	Successfully Mediated	Mediation Cost Savings	Total Recovered Money
222 *Some mediations assigned in prior FY.	238	\$241,232	\$1,121,332.16

Mediation Assigned: Cases that meet the requirements for mediation and are assigned to a mediator.

Successfully Mediated: Cases where both parties have mutually agreed to a settlement relating to the outstanding issues within the complaint.

Mediation Cost Savings: The average amount of legal and investigative costs that are saved by using the mediation process in lieu of an investigation.

Total Recovered Money: The amount of money or value of services returned to the consumer by the professional.

Division of Regulation Inspection Program

The Inspection Program is responsible for performing the statutorily mandated and complaint-driven inspections of establishments licensed by the Board of Cosmetology, the Florida Barbers' Board and the Board of Veterinary Medicine under section 455.243, Florida Statutes. The two main functions of the Inspection Program are to protect the consuming public by inspecting licensed establishments and to actively seek out unlicensed activity relating to these professions. Inspectors issue on-site discipline in the form of notices of non-compliance (NNC) and citations and may also initiate formal investigations. Inspections are conducted on a two-year cycle which allows the inspector to focus on violators and perform re-inspections of establishments not meeting minimum standards within 120 days of the violation.

The Division of Regulation has joined other divisions in the Department by distributing a licensee "Bill of Rights" card. The card provides information regarding the licensees' rights including their right to know the reason for the inspection and the right to be fairly treated in all dealings with the Department. The cards are distributed to the manager/owner at the time of the inspection and include the name of the inspector and contact information of the regional manager.

Table 2.7 - Inspection Statistics Fiscal Year 2022-2023

Profession	Total Complete
Barbershops	3,206
Cosmetology salons	18,584
Veterinary establishments/clinics	1,261
Total	23,051

Table 2.8 - Notices of Non-Compliance (NNC) and Citations Fiscal Year 2022-2024

Notice	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	2022	2022	2022	2022	2022	2022	2023	2023	2023	2023	2023	2023
NNC	55	84	46	45	40	27	40	27	56	37	35	28
Citations	51	82	82	28	31	50	33	34	57	59	50	15

Notice of Non-Compliance: This notice is issued as a first response to a minor violation of a regulatory law in any instance in which it is reasonable to assume that the violator was unaware of such a law or unclear as to how to comply with it. A violation of a regulatory law is a "minor violation" if it does not result in economic or physical harm to a person or adversely affect the public health, safety or welfare, or create a significant threat of such harm.

Citation: This is a monetary penalty imposed on a subject for violations of Florida laws and rules.

Consistency Between Practice Acts

- Section 455.204(5), Florida Statutes, requires the Department to evaluate whether there is consistency between the various practice acts.

Each of the Department's professions is governed by Chapter 455, Florida Statutes, and individual practice acts. The Department has determined that the practice acts are consistent with regard to a profession's unique qualifications for licensure. The practice acts establish qualifications for licensure, which in most cases include some combination of education, experience and examination. The practice acts establish standards of practice, disciplinary action and prohibited acts that carry administrative and criminal penalties. Most professions include a governing professional board responsible for ultimate licensing and disciplinary decisions. The exceptions are community association managers, athlete agents, talent agencies, asbestos consultants and contractors, home inspectors and mold-related professionals. The Department is responsible for licensing and regulating those professions. The Regulatory Council of Community Association Managers is responsible for adopting rules relating to the licensure examination, continuing education requirements, continuing education providers, fees and professional practice standards to assist the Department in carrying out its duties.

Unlicensed Activity Program Efforts

With a duty to protect the health, safety and welfare of Florida citizens and visitors, the Department places great emphasis on unlicensed activity through proactive efforts and investigations.

Division of Certified Public Accounting

The Division of Certified Public Accounting's (the Division) Unlicensed Activity Program is responsible for analyzing consumer complaints alleging unlicensed certified public accounting activity. During the Fiscal Year 2022-2023, the Division focused its efforts on raising public awareness by participating in industry tradeshows, speaking engagements, virtual meetings and virtual webinars.

The majority of the unlicensed activity complaints filed with the Division concerned the improper use of the "certified public accountant" designation. These complaints were received from consumers, licensees, social media and proactive research by Board staff. During Fiscal Year 2022-2023, 73 unlicensed complaints were received, of which 14 were legally sufficient.

Another tool utilized by the Division to combat unlicensed activity is the issuance of a Notice to Cease and Desist pursuant to Section 455.228(1), Florida Statutes. A Notice to Cease and Desist is issued once it has been determined, by Division staff, that the profession has been practiced without the professional license or certification required by Florida law, specifically Chapter 473, Florida Statutes. For this reporting period, 12 Cease and Desist notifications were issued. All unlicensed activity investigative reports are forwarded to the related State Attorney's Offices for review once the investigation is complete. During the Fiscal Year 2022-2023, there were five Respondents prosecuted for ULA.

Division of Real Estate

The Division of Real Estate (DRE) is responsible for the examination, licensing and regulation of more than 478,098 real estate professionals, corporations, schools, instructors and appraisers. The mission is to protect the health, safety and welfare of the public. The Division of Real Estate's unlicensed activity program is to educate consumers and real estate professionals about unlicensed practice, and to ensure, by mutual effort with the Department's Office of the General Counsel, that unlicensed real estate activity is expeditiously investigated and prosecuted.

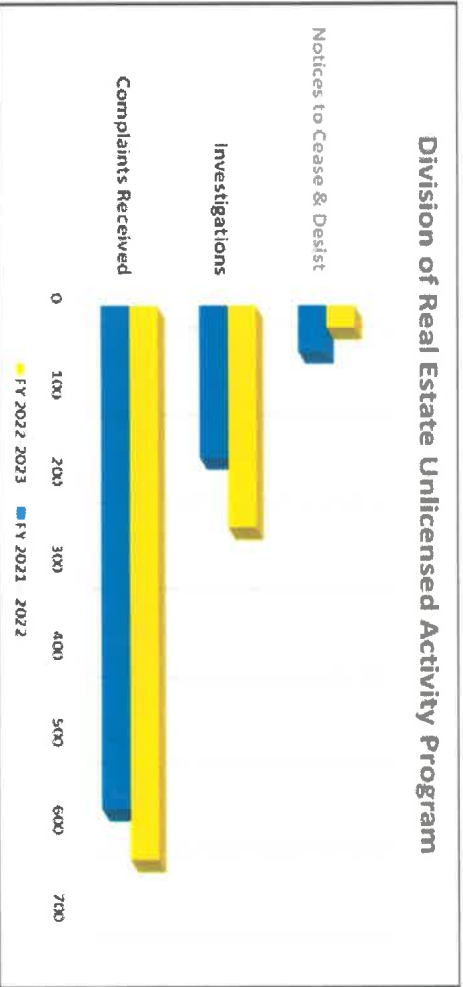
Outreach is critical in alerting consumers to the potential of financial harm when unlicensed individuals are used. The Division understands the value of front-end education and at trade shows and presentations, Division investigators and supervisors emphasize the importance of working with licensed real estate professionals and reporting suspected unlicensed activity.



Unlicensed real estate practice can be reported by submitting a complaint by mail, email, fax or online through the Department website. If facts outlined in the complaint indicate that a violation may have occurred, an investigation is initiated. Once the investigation is complete, an investigative report is produced and delivered to the Department's Office of the General Counsel. The Department may issue a Notice to Cease and Desist from unlicensed practice; and the Office of the General Counsel may seek an injunction against persons violating the notice. In addition, the Department may impose administrative penalties or issue a citation. In accordance with Chapter 455, Florida Statutes, the Division refers cases to the State Attorney for consideration of criminal prosecution.

In addition to examining consumer complaints, investigators routinely monitor social media and websites where unlicensed practice is known to be carried out. When unlicensed activity is discovered, internal complaints are initiated and thoroughly investigated.

In Fiscal Year 2022-2023, 636 complaints alleging unlicensed practice violations were received, 254 investigations were completed and 25 Notices to Cease and Desist were issued.



Division of Regulation

Outreach and Education

The Division of Regulation's investigators carried out numerous outreach programs to inform and educate the public of unlicensed activity. Public education efforts included the Division's presence at various trade and consumer events, speaking engagements with trade associations, consumer groups and other governmental agencies.



During Fiscal Year 2022-2023, the Division of Regulation conducted 684 outreach events to educate Floridians about the importance of hiring licensed professionals and the dangers unlicensed individuals pose. This number represents a 22% increase over the previous fiscal year.

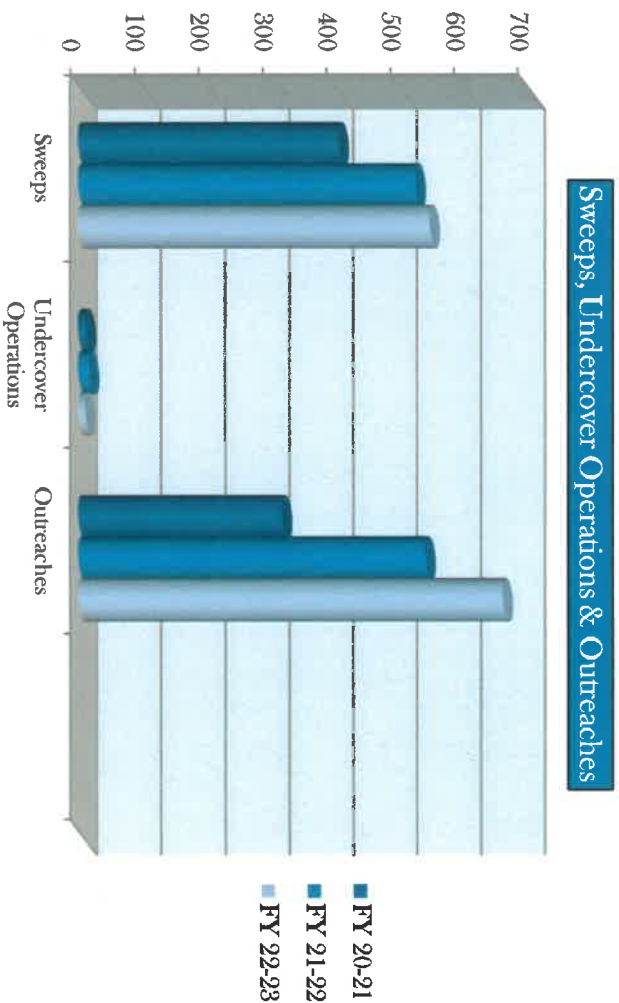
Additionally, nearly 50% of the Division's outreach activities were in areas affected by Hurricane Ian. These events resulted in interactions with thousands of individuals including citizens, licensees, professionals, local government's State Attorney's Offices, building department officials and law enforcement groups.

Proactive Enforcement

The Division engages in proactive efforts through sweeps and enforcement operations. The goal of proactively seeking unlicensed activity is to protect the public from future harm.

Division of Regulation investigators conduct compliance checks (sweeps) in areas suspected of having unlicensed activity. In Fiscal Year 2022-2023, investigators performed 538 sweep operations. These sweep operations frequently include other agencies such as the Department of Financial Services, law enforcement or local building departments. Compliance checks also include reviews of common advertising locations (publications, online marketplaces and social media), seeking to stop the offer of unlicensed services before a consumer is affected.

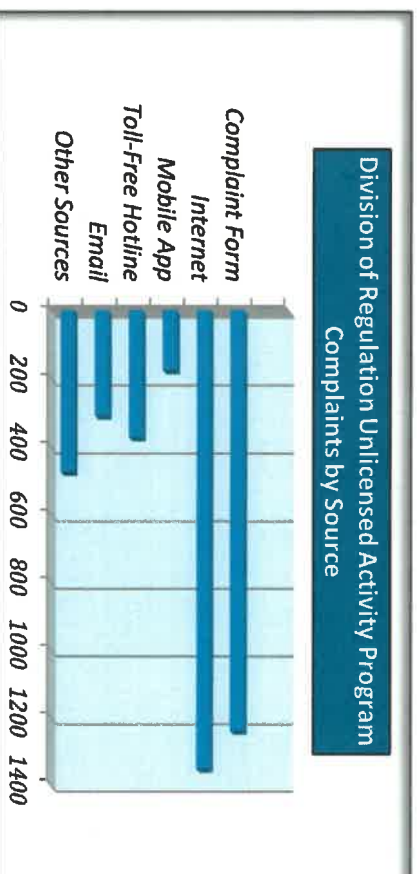
During Fiscal Year 2022-2023, the Division participated in 11 enforcement operations. During an enforcement operation, the Department provides individuals the opportunity to offer services that require a license. These individuals often provide a bid, proposal or performance of the service to an undercover investigator and/or law enforcement personnel.



Complaints and Investigations

The Division reviews all unlicensed activity complaints through the complaints and investigations process.

Complaints concerning unlicensed activity may be submitted through several methods, including online, by email, by calling the toll-free unlicensed activity hotline, by using the DBPR mobile app, and by traditional mail or fax. Once a complaint is filed with the Division, it is reviewed by an analyst to determine if the complaint is legally sufficient. If the complaint is found to be legally sufficient, an investigation is opened and is sent to the Regional Office closest to where the violation is alleged to have occurred. These investigations of unlicensed activity may result in fines, a Notice to Cease and Desist or citation being issued. Once the investigation is completed, unlicensed activity cases are also forwarded to State Attorney's Offices for review and potential criminal prosecution.



In Fiscal Year 2022-2023, the Division received 3,930 complaints of unlicensed activity, of which 2,324 were found to be legally sufficient and resulted in further investigation. These investigations resulted in the issuance of 1,358 Notices to Cease and Desist, 200 citations and imposition of 706 Final Orders.

Unlicensed Activity Complaint Access

The Department has made filing a complaint easy and convenient for the consumer and license holder. Below are numerous ways in which a complaint may be filed:

- Complaint forms are online at myfloridalicense.com/DBPR/file-a-complaint/
- Consumers may send an email to the unlicensed activity inbox at: ula@myfloridalicense.com.
- Complaints may be mailed to the Department at
2601 Blair Stone Road, Tallahassee, Florida, 32399-0782.
- Complaints relating to the Department's Division of Certified Public Accounting may be mailed to
240 NW 76th Drive, Suite A, Gainesville, Florida, 32607.
- Complaints relating to the Department's Division of Real Estate may be mailed to
400 West Robinson Street, Suite N801, Orlando, Florida, 32801.
- Consumers may call the toll-free unlicensed activity hotline at 866-532-1440 and they may remain anonymous by filing a complaint via the hotline.
- Consumers may call the Customer Contact Center at 850-487-1395 for all other inquiries.
- Consumers may download the free mobile application for their mobile devices to file a complaint of work happening right now. This is an ideal method for consumers to submit an anonymous complaint.



Unlicensed Activity Program

The purpose of the Unlicensed Activity Unit is to assist in overseeing the productivity of the investigative field offices to ensure that the goals of the Division are being met. The Unlicensed Activity Unit tracks sweeps, enforcement operations and outreach efforts made by each investigative office and serves as a liaison between the field offices and the Office of the General Counsel. The Unlicensed Activity Unit works in conjunction with the Office of Communications to use media outlets to spread the word about unlicensed activity, as well as to display the Division's efforts.

In addition to receiving and processing complaints from the public, the Unlicensed Activity Unit provides other services to aid in the investigation and prosecution of unlicensed individuals. These services include researching and issuing Certificates of Non-Licensure, receiving and tracking subpoenas, and supporting investigative agencies throughout the state.

Certificates of Non-Licensure

A Certificate of Non-Licensure is a notarized document provided by the Unlicensed Activity Unit, upon request, to Department personnel and other individuals, to certify that the individual or business named has never had a license. When the requests are received, the analyst assigned will conduct a diligent search of Department records. If the search yields no result, the analyst prepares a Certificate of Non-Licensure. These documents are self-authenticating and are often used in the administrative and criminal prosecution of unlicensed individuals. In Fiscal Year 2022-2023, over 850 requests were received and researched, resulting in over 1460 Certificates of Non-Licensure being issued.

Toll-Free Hotline

The toll-free hotline is staffed from 8 a.m.-5 p.m. on weekdays and generates tips and complaints. The hotline is used to report "in progress" tips on unlicensed activity across several boards of licensure. Additionally, it is used to assist consumers in completing complaint forms and provide education on unlicensed activity. In Fiscal Year 2022-2023 over 374 complaints were initiated as the result of a call on the hotline.

Subpoena Receipt and Tracking

Completed unlicensed activity investigations are referred to the local State Attorney's Office for possible criminal prosecution. Department personnel involved in every stage of the investigation are often subpoenaed to testify in these criminal cases. The Unlicensed Activity Unit receives these subpoenas, tracks them, and forwards them to the appropriate individual and the Office of the General Counsel. In Fiscal Year 2022-2023, 118 subpoenas were received and tracked.



Reporting by Email

The Unlicensed Activity Unit manages a dedicated unlicensed activity email inbox. Each day, staff receives dozens of emails and answers questions related to unlicensed activity, how to become licensed and the steps to file a complaint. In Fiscal Year 2022-2023, over 4,200 emails were received and reviewed. During the course of the year, a number of emails received were for other agencies, other Divisions within the Department, or work not regulated by the Department. These types of emails are sent to the appropriate agency/area and handled accordingly.

Mobile Application (App)

The mobile application for smartphones allows consumers to report unlicensed activity anonymously through their mobile devices. The Division has received positive feedback from license holders on the application. By using the DBPR Mobile App, the consumer can take a picture of an advertisement or work being performed by an unlicensed individual and submit the information within minutes directly to the Unlicensed Activity Unit. In Fiscal Year 2022-2023, the Unlicensed Activity unit initiated 177 complaints that were received via the DBPR Mobile App.



Hurricane Ian

Hurricane Ian developed into an extremely intense Category 4 hurricane at landfall, striking the Fort Myers area in the same manner that Hurricane Charley had in the 2004 Atlantic Hurricane season. In scenes that were described in the media as being reminiscent of a “war zone,” Ian’s intensity resulted in the deadliest storm to strike Florida since 1935 and one of costliest storms to ever hit Florida.

On September 23, 2022, Governor Ron DeSantis declared a state of emergency for the entire state. Mandatory evacuation orders were issued for parts of multiple counties and everything from school districts to tourist attractions closed in anticipation of Ian.

After Ian made landfall with 155 mph winds and a destructive storm surge of 10-15 feet, investigators from the Fort Myers Regional Office, along with investigators and staff from several other DBPR offices, began to sweep the affected areas for signs of unlicensed contractors. The Fort Myers office faced the unique challenge of performing their professional duties, while simultaneously dealing with the damage and destruction of their own homes.



The Division also participated in the Disaster Recovery Centers (DRC’s), which are locations where agencies from federal, state and local governments can all be at one location to service the needs of hurricane victims. There were five main locations in Southwest Florida and other smaller ones in Orlando and Jacksonville, and Department staff were at each one every day for a six-week period educating the public on the danger of hiring an unlicensed contractor and assisting other agencies in any way possible.



During Fiscal Year 2022-2023, DBPR investigators performed nearly 300 sweeps in the areas affected by Ian, resulting in nearly 4,000 site visits and over 5,100 license checks. This number represents 49% of the total sweep activity for the Division in Fiscal Year 2022-2023. These sweeps were often performed in conjunction with local law enforcement agencies, as well as other state agencies such as the Department of Financial Services.

The Division of Regulation also participated in over 300 outreach events related specifically to Hurricane Ian. In the immediate aftermath of a storm, many consumers do not know the dangers presented by unlicensed contractors and the Division considers education and outreach of the risks to be paramount. These outreaches included events geared towards assisting the public, as well as outreaches to law enforcement agencies, city and county building departments and task forces focused on unlicensed activity.

Section Three

FINANCES
REVENUES
EXPENDITURES
AND CASH BALANCES

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 364,115	\$ 324,590	\$ 324,525	\$ 371,182	\$ 384,584	\$ 371,182	\$ 384,584	\$ 371,182	\$ 384,584	\$ 371,182
Licenses	1,715,557	2,497,827	2,497,827	2,497,827	1,846,765	2,497,827	1,846,765	2,497,827	1,846,765	2,497,827
Less: Licenses Waiver	(148,980)	(200,030)			(180,650)	(1,248,914)	(923,383)			
Net Licenses	1,566,577	2,297,797	2,497,827	2,497,827	1,666,115	1,248,914	923,383	2,497,827	1,846,765	2,497,827
Fines	61,330	70,039	104,871	157,643	81,033	157,643	81,033	157,643	81,033	157,643
Investment Earnings	16,355	10,548	12,788	4,722	5,781	4,018	8,749	7,257	12,317	10,924
Refunds	355	431	19	-	50	-	-	-	-	-
Other Revenues	48,930	51,281	39,400	43,637	32,803	43,210	43,210	43,210	43,210	43,210
Total Revenues	2,057,662	2,754,686	2,203,649	3,075,011	2,170,366	1,824,966	1,440,959	3,077,120	2,367,909	3,080,787
EXPENSES										
Division Office										
Division Administrative Office	1,060,411	1,036,530	1,074,262	1,128,894	1,203,973	1,100,814	1,108,895	1,123,368	1,133,189	1,134,048
Service Charge to General Revenue	172,353	231,553	189,357	260,085	187,562	260,085	187,562	260,085	187,562	260,085
Refunds	46,414	52,840	29,299	38,885	36,202	40,728	39,591	36,941	38,469	38,386
Investigations	-	-	-	-	-	-	-	-	-	-
Attorney General's Office	89,072	84,508	111,306	104,305	83,302	94,499	95,584	97,799	95,098	93,256
Service Operations										
Central Intake/Licensure	16,824	21,148	6,000	4,852	2,875	10,340	9,043	6,622	6,746	7,125
Call Center	148,618	143,718	119,535	96,034	101,972	121,975	116,647	111,233	109,572	112,280
Revenue Bank Charges	33,095	42,503	40,396	57,547	42,453	43,199	45,220	45,763	46,836	44,694
Testing and Continuing Education	152,744	190,979	175,625	112,200	136,980	153,706	153,898	146,482	140,653	146,344
Department Administrative Costs										
Administration	217,192	187,467	146,534	120,789	145,043	163,405	152,648	145,684	145,514	150,459
Information Technology	225,998	271,602	225,819	242,846	264,658	246,185	250,222	245,946	249,971	251,396
General Counsel/Legal	165,454	115,881	112,623	87,392	75,648	111,400	100,589	97,530	94,512	95,936
Division Legal	258,233	253,299	226,817	278,929	254,678	254,391	253,623	253,688	259,062	255,088
Total Expenses	2,586,409	2,632,028	2,457,573	2,532,758	2,535,347	2,600,726	2,513,520	2,571,139	2,507,184	2,589,097
Excess (Deficiency) of Revenues Over (Under) Expenses	(528,747)	122,658	(253,924)	542,253	(364,982)	(775,760)	(1,072,561)	505,980	(139,275)	491,690
TRANSFERS										
Transfer To General Revenue				(90,600)	-					
Transfer from General Revenue						1,248,914	923,383			
Total Transfers	-	-	-	(90,600)	-	1,248,914	923,383	-	-	-
CHANGE IN ACCOUNT BALANCE	(528,747)	122,658	(253,924)	451,653	(364,982)	473,154	(149,178)	505,980	(139,275)	491,690
ACCOUNT BALANCE, Beginning of Period	1,015,870	487,123	609,781	355,857	766,744	401,762	874,916	725,738	1,231,718	1,092,443
ACCOUNT BALANCE, End of Period	\$ 487,123	\$ 609,781	\$ 355,857	\$ 807,510	\$ 401,762	\$ 874,916	\$ 725,738	\$ 1,231,718	\$ 1,092,443	\$ 1,584,133

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 9,925	\$ 126,815	\$ 93,100	\$ 124,512	\$ 10,430	\$ 124,512	\$ 10,430	\$ 124,512	\$ 10,430	\$ 124,512
Investment Earnings	3,236	6,374	5,290	2,550	4,469	3,244	4,168	4,051	4,982	4,873
Fines	223		(13)	-	-					
Total Revenues	13,384	133,189	98,377	127,062	14,899	127,756	14,598	128,563	15,412	129,385
EXPENSES										
Service Charge to General Revenue	1,070	10,655	7,870	10,165	1,192	10,220	1,168	10,285	1,233	10,351
Refunds	10			-	-					
Unlicensed Activity	68,829	44,401	10,689	-	1,704	25,125	25,125	25,125	25,125	25,125
Total Expenses	69,909	55,056	18,559	10,165	2,896	35,345	26,292	35,410	26,358	35,475
TRANSFERS										
Transfer of Excess Cash to General Revenue	-	(25,281)	(32,480)	(53,700)	-					
CHANGE IN ACCOUNT BALANCE	(56,525)	52,852	47,338	63,197	12,002	92,411	(11,695)	93,153	(10,945)	93,910
ACCOUNT BALANCE, Beginning of Period	205,506	148,981	201,833	249,171	312,369	324,371	416,781	405,087	498,240	487,295
Adjustment to decrease Beginning Account Balance										
ACCOUNT BALANCE, End of Period	\$ 148,981	\$ 201,833	\$ 249,171	\$ 312,369	\$ 324,371	\$ 416,781	\$ 405,087	\$ 498,240	\$ 487,295	\$ 581,204

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
CLAY FORD SCHOLARSHIP PROGRAM
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 137,288	\$ 183,449	\$ 186,538	\$ 248,732	\$ 192,330	\$ 248,732	\$ 192,330	\$ 248,732	\$ 192,330	\$ 248,732
Investment Earnings	5,872	9,457	6,091	3,486	9,018	3,801	4,326	4,293	4,823	4,795
Total Revenues	143,160	192,906	192,629	252,218	201,348	252,533	196,656	253,025	197,153	253,527
EXPENSES										
Division Administrative Scholarships	195,513	199,999	102,000	126,000	196,197	200,000	200,000	200,000	200,000	200,000
Total Expenses	195,513	199,999	102,000	126,000	196,197	200,000	200,000	200,000	200,000	200,000
CHANGE IN ACCOUNT BALANCE	(52,353)	(7,093)	90,630	126,218	5,151	52,533	(3,344)	53,025	(2,847)	53,527
ACCOUNT BALANCE, Beginning of Period	217,535	165,182	158,088	248,717	374,935	380,086	432,619	429,275	482,300	479,453
rior Period Adjustment										
ACCOUNT BALANCE, End of Period	\$ 165,182	\$ 158,087	\$ 248,716	\$ 374,935	\$ 380,086	\$ 432,619	\$ 429,275	\$ 482,300	\$ 479,453	\$ 532,979

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ARCHITECTURE AND INTERIOR DESIGN
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 104,135	\$ 59,725	\$ 19,802	\$ 20,795	\$ 25,615	\$ 20,795	\$ 25,615	\$ 20,795	\$ 25,615	\$ 20,795
Licenses	2,016,110	82,290	1,237,040	81,630	1,317,420	81,630	1,317,420	81,630	1,317,420	81,630
Less: License Waiver	-	-	-	-	-	(40,815)	(858,710)	-	-	-
Net Licenses	2,016,110	82,290	1,237,040	81,630	1,317,420	40,815	858,710	81,630	1,317,420	81,630
Fines	51,463	28,383	45,165	41,167	48,174	41,167	48,174	41,167	48,174	41,167
Investment Earnings	23,759	32,312	16,741	3,779	4,463	3,724	-	-	-	-
Interest on Temporary Advancement	-	-	-	-	-	-	-	-	-	-
Refunds	-	-	-	-	-	-	-	-	-	-
Administrative Refund	-	-	-	-	-	-	-	-	-	-
Other Revenues	9,297	16,101	26,300	3,588	11,791	-	-	-	-	-
Total Revenues	2,204,763	218,811	1,345,048	150,969	1,405,463	106,501	730,499	143,592	1,389,209	143,592
EXPENSES										
Board Office										
Board Administrative Office	194,944	221,161	332,839	226,234	211,416	237,318	245,793	250,719	234,296	235,906
Refunds	8,725	17,977	13,646	13,624	10,258	-	-	-	-	-
Service Charge to General Revenue	175,683	16,957	106,512	10,987	111,616	10,987	111,616	10,987	111,616	10,987
Contracted Services	341,987	303,240	324,761	335,403	425,239	346,126	346,954	355,697	361,884	367,180
Professional Regulation Division										
Investigations	-	-	-	-	-	-	-	-	-	-
Attorney General's Office	40,389	38,320	43,753	33,445	19,477	35,077	34,014	33,153	31,033	30,551
Service Operations										
Central Intake	95,272	66,196	66,546	63,177	73,225	72,683	69,405	68,847	69,308	70,534
Call Center	65,531	36,767	65,392	26,473	49,177	48,668	45,295	47,001	43,323	46,693
Revenue Bank Charges	33,853	2,452	25,343	1,993	29,640	16,657	15,617	18,250	16,831	19,799
Testing and Continuing Education	58,667	108,767	69,260	81,637	65,431	76,792	80,377	74,700	75,787	74,616
Department Administrative Costs										
Administration	69,160	45,335	42,740	34,428	48,755	48,084	43,868	43,575	43,742	45,605
Information Technology	92,827	101,203	84,816	74,880	72,146	85,131	83,592	80,069	79,119	80,011
General Counsel/Legal	152	65	103	163	186	134	130	143	151	149
DOAH	-	-	-	-	-	-	-	-	-	-
Consumer Complaints	-	-	-	-	-	-	-	-	-	-
Licensure	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,177,391	957,552	1,175,709	902,224	1,116,566	979,856	1,075,663	983,141	1,047,091	982,034
Excess (Deficiency) of Revenues										
Over (Under) Expenses	1,027,372	(738,741)	169,339	(751,265)	288,897	(873,355)	(345,164)	(839,549)	322,118	(838,442)
TRANSFERS										
Transfers (to)/from Administrative Trust Fund	-	-	-	-	-	-	-	-	-	-
Transfers to Unlicensed Activity Account	-	-	-	-	-	-	-	-	-	-
Transfer from General Revenue	-	(98,400)	(103,440)	-	-	40,815	658,710	-	-	-
Transfer To General Revenue	-	(98,400)	(103,440)	-	-	-	-	-	-	-
Total Transfers	-	(98,400)	(103,440)	-	-	40,815	658,710	-	-	-
CHANGE IN ACCOUNT BALANCE	1,027,372	(837,141)	65,899	(751,265)	288,898	(832,540)	313,546	(839,549)	322,118	(838,442)
ACCOUNT BALANCE, Beginning of Period	575,565	1,606,037	768,898	834,798	83,533	372,431	(460,109)	(146,563)	(986,112)	(663,994)
Adjustment to decrease Beginning Account Balance										
Prior Period Adjustment										
ACCOUNT BALANCE, End of Period	\$ 1,606,037	\$ 768,899	\$ 834,798	\$ 83,533	\$ 372,431	\$ (460,109)	\$ (146,563)	\$ (986,112)	\$ (663,994)	\$ (1,502,437)

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ARCHITECTURE AND INTERIOR DESIGN
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 89,000	\$ 6,750	\$ 69,745	\$ 5,745	\$ 74,395	\$ 5,745	\$ 74,395	\$ 5,745	\$ 74,395	\$ 5,745
Investment Earnings	2,403	2,130	1,294	431	607	447	447	0	0	0
Fines and Penalties	26,089	26,503	32,460	19,094	11,112	23,051	23,051	23,051	23,051	23,051
Total Revenues	117,492	35,383	103,499	25,270	86,114	29,243	97,893	28,796	97,446	28,796
EXPENSES										
Investigations										
Refunds	-	-	15.00	-	-	-	-	-	-	-
Service Charge to General Revenue	9,399	2,831	8,278	2,022	6,889	2,339	7,831	2,304	7,796	2,304
Unlicensed Activity	-	-	-	-	-	-	-	-	-	-
Contracted Services	120,248	121,999	50,239	89,836	50,239	89,836	50,239	89,836	50,239	89,836
Total Expenses	129,647	124,830	58,532	91,858	57,128	92,175	58,070	92,140	58,035	92,140
CHANGE IN NET ASSETS	(12,155)	(89,447)	44,967	(66,588)	28,986	(62,933)	39,822	(63,344)	39,411	(63,344)
TRANSFERS										
Transfers from Operating Account	-	-	-	-	-	-	-	-	-	-
Transfer To General Revenue										
Transfer To General Revenue-Special Session I										
Total Transfers	-	-	-	-	-	-	-	-	-	-
NET ASSETS, Beginning of Period	138,920	126,765	37,319	82,286	15,698	44,684	(18,249)	21,574	(41,770)	(2,359)
Adjustment to decrease Beginning Account Balance										
Prior Period Adjustment										
NET ASSETS, End of Period	\$ 126,765	\$ 37,319	\$ 82,286	\$ 15,698	\$ 44,684	\$ (18,249)	\$ 21,574	\$ (41,770)	\$ (2,359)	\$ (65,702)

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
ASBESTOS UNIT
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 32,130	\$ 26,150	\$ 25,600	\$ 23,330	\$ 25,022	\$ 23,330	\$ 25,022	\$ 23,330	\$ 25,022	\$ 23,330
Licenses	57,450	62,870	38,875	61,500	27,525	61,500	27,525	61,500	27,525	61,500
Less: Licenses Waiver	-	-	-	-	(33,575)	(30,750)	(13,763)	-	-	-
Net Licenses	57,450	62,870	38,875	61,500	61,100	30,750	13,763	30,750	13,763	30,750
Fines	-	-	15	-	-	-	-	-	-	-
Investment Earnings	9,631	16,275	9,961	3,804	5,903	4,488	4,414	3,868	3,480	2,788
Refunds	-	-	-	-	-	-	-	-	-	-
Other Revenues	8,240	9,255	8,200	10,655	9,690	-	-	-	-	-
Total Revenues	107,451	114,550	82,651	99,289	101,715	58,568	43,198	57,948	42,265	56,868
EXPENSES										
Board Office										
Board Administrative Office	24,037	25,779	35,264	37,358	39,562	32,400	39,562	32,400	39,562	32,400
Service Charge to General Revenue	7,991	8,539	6,364	7,645	4,783	4,685	3,456	4,636	3,381	4,549
Refunds	7,560	7,810	3,100	3,725	8,355	6,110	8,355	6,110	8,355	6,110
Professional Regulation Division										
Investigations	534	-	1,114	3,322	589	1,112	589	1,112	589	1,112
Service Operations										
Central Intake/Licensure	4,558	3,733	2,368	2,173	3,381	3,243	3,381	3,243	3,381	3,243
Call Center	8,376	4,907	4,261	3,034	6,057	5,327	6,057	5,327	6,057	5,327
Revenue Bank Charges	908	936	821	1,141	746	910	746	910	746	910
Testing and Continuing Education	26,229	20,876	22,850	38,354	34,048	28,471	34,048	28,471	34,048	28,471
Department Administrative Costs						-	-	-	-	-
Administration	7,063	6,294	5,179	6,366	6,733	6,327	6,733	6,327	6,733	6,327
Information Technology	4,403	8,250	3,850	4,348	4,508	5,072	4,508	5,072	4,508	5,072
General Counsel/Legal	140	403	57	369	2,716	737	2,716	737	2,716	737
Total Expenses	91,799	87,527	85,228	107,835	111,478	96,773	111,478	96,773	111,478	96,773
Excess (Deficiency) of Revenues Over (Under) Expenses	15,652	27,023	(2,577)	(8,546)	(9,762)	(38,205)	(68,280)	(38,825)	(69,213)	(39,905)
TRANSFERS										
Transfer to General Revenue		(58,721)			-					
Transfer from General Revenue						30,750	13,763			
Total Transfers	-	(58,721)	-	-	-	30,750	13,763	-	-	-
CHANGE IN ACCOUNT BALANCE	15,652	(31,698)	(2,577)	(8,546)	(9,762)	(7,455)	(54,517)	(38,825)	(69,213)	(39,905)
ACCOUNT BALANCE, Beginning of Period	485,744	501,396	469,700	467,124	458,577	448,815	441,360	386,842	348,017	278,804
ACCOUNT BALANCE, End of Period	\$ 501,396	\$ 469,700	\$ 467,123	\$ 458,578	\$ 448,815	\$ 441,360	\$ 386,842	\$ 348,017	\$ 278,804	\$ 238,899

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
ASBESTOS UNIT
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 170	\$ 150	\$ 110	\$ 165	\$ 125	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144
Investment Earnings	166	281	160	62	83	57	50	44	38	31
Total Revenues	336	431	270	227	208	201	194	188	182	175
EXPENSES										
Investigations	149	-	1,410	727	1,791	815	815	815	815	815
General Counsel/Legal	-	-	166	-	-					
Refunds	15	15	-	-	-					
Service Charge to General Revenue	26	33	22	18	17	16	16	15	15	14
Total Expenses	190	48	1,598	745	1,808	831	831	830	830	829
TRANSFERS										
Transfers to General Revenue										
Total Transfers	-	-	-	-	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	146	383	(1,328)	(518)	(1,600)	(630)	(636)	(642)	(648)	(654)
ACCOUNT BALANCE, Beginning of Period	8,581	8,727	9,110	7,783	7,265	5,665	5,035	4,398	3,756	3,108
ACCOUNT BALANCE, End of Period	\$ 8,727	\$ 9,110	\$ 7,782	\$ 7,265	\$ 5,665	\$ 5,035	\$ 4,398	\$ 3,756	\$ 3,108	\$ 2,454

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
ATHLETE AGENTS
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 15,500	\$ 17,570	\$ 19,263	\$ 39,290	\$ 24,822	\$ 23,289	\$ 23,289	\$ 23,289	\$ 23,289	\$ 23,289
Licenses	16,955	80,675	27,035	122,845	40,350	122,845	40,350	122,845	40,350	122,845
Less: Licenses Waiver		(59,960)	-			(61,423)	(20,175)			
Net Licenses	16,955	20,715	27,035	122,845	40,350	61,423	20,175	122,845	40,350	122,845
Fines	-	-	-	-	-	-	-	-	-	-
Investment Earnings	9,542	14,336	8,854	3,351	5,678	3,945	4,436	4,077	4,417	3,992
Interest on Temporary Advancement										
Refunds/Other Rev	1,090	1,170	1,167	2,303	1,802	-	-	-	-	-
Total Revenues	43,087	53,791	56,319	167,788	72,651	88,657	47,900	150,211	68,056	150,126
EXPENSES										
Board Office										
Board Administrative Office	47,509	63,438	82,153	75,588	85,518	70,841	75,508	77,922	77,075	77,373
Refunds	-	1,125	912	1,005	287	-	-	-	-	-
Service Charge to General Revenue	3,447	4,213	4,433	13,343	5,789	7,093	3,832	12,017	5,444	12,010
Professional Regulation Division										
Investigations	3,144	527	2,784	8,471	11,185	5,222	5,638	6,660	7,435	7,228
Service Operations										
Central Intake	1,533	2,682	3,390	6,611	4,129	3,669	4,096	4,379	4,577	4,170
Call Center	1,199	1,365	1,174	2,412	2,333	1,697	1,796	1,882	2,024	1,946
Revenue Bank Charges	424	487	690	2,747	973	1,064	1,192	1,333	1,462	1,205
Testing and Continuing Education	-	-	-	-	-	-	-	-	-	-
Department Administrative Costs										
Administration	4,963	5,301	5,484	8,185	7,810	6,349	6,626	6,891	7,172	6,989
Information Technology	3,507	4,120	3,393	4,836	4,862	4,144	4,271	4,301	4,483	4,412
General Counsel/Legal	244	2,211	450	945	770	924	1,060	830	906	898
Total Expenses	65,970	85,469	104,863	124,142	123,655	101,002	104,019	116,215	110,578	116,212
Excess (Deficiency) of Revenues Over (Under) Expenses	(22,883)	(31,678)	(48,544)	43,646	(51,004)	(12,345)	(56,118)	33,996	(42,523)	33,914
TRANSFERS										
Transfer to General Revenue						61,423	20,175			
Transfers from General Revenue										
Total Transfers	-	-	-	-	-	61,423	20,175	-	-	-
CHANGE IN ACCOUNT BALANCE	(22,883)	(31,678)	(48,544)	43,646	(51,004)	49,077	(35,943)	33,996	(42,523)	33,914
ACCOUNT BALANCE, Beginning of Period	505,005	482,122	450,444	401,901	445,547	394,543	443,620	407,677	441,673	399,151
ACCOUNT BALANCE, End of Period	\$ 482,122	\$ 450,444	\$ 401,900	\$ 445,547	\$ 394,543	\$ 443,620	\$ 407,677	\$ 441,673	\$ 399,151	\$ 433,064

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
ATHLETE AGENTS
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

		ACTUAL					Projected				
		JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES											
Unlicensed Activity Fees		\$ 270	\$ 300	\$ 390	\$ 795	\$ 485	\$ 795	\$ 485	\$ 795	\$ 485	\$ 795
Investment Earnings		138	236	154	64	116	88	94	97	103	106
Total Revenues		408	536	544	859	601	883	579	892	588	901
EXPENSES											
Investigations											
Refunds Payable											
General Counsel/Legal											
Service Charge to General Revenue		33	43	43	69	48	71	46	71	47	72
Unlicensed Activity		203	563	5	423	-	239	239	239	239	239
Total Expenses		236	606	48	492	48	309	285	310	286	311
TRANSFERS											
Transfers to General Revenue											
Total Transfers		-	-	-	-	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE		172	(70)	496	367	553	574	294	582	302	590
ACCOUNT BALANCE, Beginning of Period		7,324	7,497	7,427	7,923	8,290	8,844	9,418	9,712	10,294	10,596
ACCOUNT BALANCE, End of Period		\$ 7,497	\$ 7,427	\$ 7,923	\$ 8,290	\$ 8,844	\$ 9,418	\$ 9,712	\$ 10,294	\$ 10,596	\$ 11,186

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF AUCTIONEERS
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCES
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 18,496	27,466	25,906	23,095	31,357	\$ 23,095	\$ 31,357	\$ 23,095	\$ 31,357	\$ 23,095
Licenses	31,300	344,800	42,420	318,225	46,905	318,225	46,905	318,225	46,905	318,225
Less: Licenses Waiver	-	-	-	-	-	(159,113)	(23,453)	-	-	-
Net Licenses	31,300	344,800	42,420	318,225	46,905	159,113	23,453	318,225	46,905	318,225
Fines	7,800	3,759	1,011	33,612	(24,651)	33,612	-	33,612	-	33,612
Investment Earnings	-	-	-	-	-	-	-	-	-	-
Interest on Temporary Advancement	-	-	-	-	-	-	-	-	-	-
Refunds	36	-	-	-	-	-	-	-	-	-
Administrative Refund	-	-	-	-	-	-	-	-	-	-
Other Revenues	6,237	3,571	7,572	(4,584)	11,338	-	-	-	-	-
Total Revenues	63,869	379,596	76,909	370,348	64,949	215,820	54,810	374,932	78,262	374,932
EXPENSES										
Board Office										
Board Administrative Office	43,625	44,728	54,542	45,077	55,281	48,651	49,656	50,641	49,861	50,818
Service Charge to General Revenue	4,004	28,708	5,243	28,982	3,829	17,266	4,385	29,995	6,261	29,995
Refunds	2,830	5,281	1,624	3,627	5,985	3,869	4,077	3,837	4,279	4,409
Professional Regulation Division										
Investigations	39,301	45,317	32,296	39,311	15,307	34,306	33,307	30,906	30,827	28,891
Attorney General's Office	10,447	9,912	24,215	11,618	14,533	14,145	14,885	15,879	14,212	14,731
Service Operations										
Central Intake/Licensure	9,404	15,438	11,297	12,077	17,450	13,133	13,879	13,567	14,021	14,410
Call Center	7,150	10,628	8,806	6,690	6,895	8,034	8,211	7,727	7,511	7,676
Revenue Bank Charges	434	7,742	888	6,100	1,026	3,238	3,799	3,010	3,435	2,902
Testing and Continuing Education	57,989	27,108	60,702	31,629	18,090	39,104	35,327	36,970	32,224	32,343
Department Administrative Costs										
Administration	13,909	22,891	14,947	15,307	12,044	15,820	16,202	14,864	14,847	14,755
Information Technology	18,903	18,551	15,614	16,277	13,573	16,584	16,120	15,633	15,637	15,509
General Counsel/Legal	127,752	40,804	45,736	35,735	9,718	51,949	36,788	35,985	34,035	33,895
Interest Assessment	10,984	15,464	9,750	4,446	11,103	10,349	10,222	9,174	9,059	9,982
Total Expenses	346,732	292,572	285,660	256,875	184,833	276,447	246,857	268,189	236,010	260,115
Excess (Deficiency) of Revenues Over (Under) Expenses	(282,863)	87,024	(208,751)	113,473	(119,885)	(60,629)	(192,049)	106,742	(157,749)	114,816
TRANSFERS										
Transfer to General Revenue	-	-	-	-	-	159,113	23,453	-	-	-
Transfer from General Revenue	-	-	-	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	159,113	23,453	-	-	-
CHANGE IN ACCOUNT BALANCE	(282,863)	87,024	(208,751)	113,473	(119,885)	98,485	(168,595)	106,743	(157,748)	114,817
ACCOUNT BALANCE, Beginning of Period	(326,491)	(609,354)	(522,328)	(720,094)	(606,382)	(606,621)	(508,136)	(676,731)	(569,988)	(727,736)
ACCOUNT BALANCE, End of Period	\$ (609,354)	\$ (522,328)	\$ (731,079)	\$ (606,621)	\$ (726,267)	\$ (508,136)	\$ (676,731)	\$ (569,988)	\$ (727,736)	\$ (612,919)

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF AUCTIONEERS
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 1,020	\$ 11,385	\$ 1,400	\$ 10,445	\$ 1,515	\$ 10,445	\$ 1,515	\$ 10,445	\$ 1,515	\$ 10,445
Investment Earnings	711	1,325	837	321	418	290	317	252	267	194
Fines	53	-	-	100	(53)	20	20	20	20	20
Total Revenues	1,784	12,710	2,237	10,866	1,880	10,755	1,852	10,717	1,802	10,659
EXPENSES										
Investigations										
Unlicensed Activity	1,206	4,782	4,582	8,235	7,489	5,259	6,069	6,327	6,676	6,364
General Counsel/Legal	107	3,166	1,285	900	3,896	1,871	2,224	2,035	2,185	2,442
Service Charge to General Revenue	143	1,017	179	869	150	860	148	857	144	853
Total Expenses	1,456	8,965	6,046	10,004	11,535	7,990	8,441	9,219	9,005	9,659
TRANSFERS										
Transfers to General Revenue										
Total Transfers	-	-	-	-	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	328	3,745	(3,809)	862	(9,655)	2,765	(6,589)	1,497	(7,203)	1,001
ACCOUNT BALANCE, Beginning of Period	37,505	37,833	41,579	37,770	38,633	28,978	31,743	25,154	26,651	19,448
ACCOUNT BALANCE, End of Period	\$ 37,833	\$ 41,579	\$ 37,770	\$ 38,632	\$ 28,978	\$ 31,743	\$ 25,154	\$ 26,651	\$ 19,448	\$ 20,449

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF AUCTIONEERS
AUCTIONEER RECOVERY FUND
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Recovery Fund	3,012	242,901	8,068	3,816	2,310	3,816	2,310	3,816	2,310	3,816
Investment Earnings	4,358	11,203	7,929	2,779	4,864	3,510	3,214	2,965	2,727	2,474
Total Revenues	7,370	254,104	15,997	6,595	7,174	7,326	5,524	6,781	5,037	6,290
EXPENSES										
Claims	25,680	60,262	51,281	26	12,734	29,996	29,996	29,996	29,996	29,996
Service Charge To General Revenue	590	20,328	1,280	528	574	586	442	542	403	503
General Counsel	31	-	-	-	-	-	-	-	-	-
Total Expenses	26,301	80,590	52,561	554	13,308	30,582	30,438	30,538	30,399	30,499
Excess (Deficiency) of Revenues Over (Under) Expenses	(18,931)	173,514	(36,564)	6,041	(6,134)	(23,256)	(24,914)	(23,758)	(25,362)	(24,210)
TRANSFERS										
Transfer To General Revenue	-	-	-	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	(18,931)	173,514	(36,564)	6,041	(6,134)	(23,256)	(24,914)	(23,758)	(25,362)	(24,210)
ACCOUNT BALANCE, Beginning of Period	226,964	208,033	381,548	344,983	350,787	344,653	321,397	296,483	272,726	247,364
ACCOUNT BALANCE, End of Period	\$ 208,033	\$ 381,548	\$ 344,984	\$ 351,024	\$ 344,653	\$ 321,397	\$ 296,483	\$ 272,726	\$ 247,364	\$ 223,154

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BARBERS' BOARD
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 421,014	\$ 374,802	\$ 442,840	\$ 441,208	\$ 465,021	\$ 441,208	\$ 465,021	\$ 441,208	\$ 465,021	\$ 441,208
Licenses	1,344,548	631,308	1,125,486	713,575	1,609,123	713,575	1,609,123	713,575	1,609,123	713,575
Less: Licenses Waiver	-	-	-	-	-	(356,788)	(804,562)	-	-	-
Net Licenses	1,344,548	631,308	1,125,486	713,575	1,609,123	356,788	804,562	713,575	1,609,123	713,575
Fines	75,608	49,730	64,605	35,421	55,002	56,074	56,074	56,074	56,074	56,074
Investment Earnings	66,092	97,574	67,969	20,800	42,003	29,957	29,213	36,783	35,754	43,432
Refunds	920	-	-	-	-	-	-	-	-	-
Other Revenues	29,262	29,684	38,470	35,723	44,976	35,723	44,976	35,723	44,976	35,723
Total Revenues	1,937,444	1,183,098	1,739,370	1,246,727	2,216,125	919,749	1,399,846	1,283,363	2,210,948	1,290,012
EXPENSES										
Board Office										
Board Administrative Office	85,950	122,458	137,556	114,888	142,622	120,691	127,639	128,675	126,899	129,305
Refunds	24,113	29,550	36,870	38,729	42,365	34,325	36,368	37,731	37,904	37,739
Service Charge to General Revenue	153,066	92,284	136,200	96,640	173,901	96,640	173,901	96,640	173,901	96,640
Professional Regulation Division										
Inspections	150,133	123,123	160,876	138,480	223,419	159,206	161,021	168,600	170,145	176,478
Investigations	134,768	228,126	220,515	215,364	263,727	212,500	228,046	228,030	229,534	232,367
Attorney General's Office	40,712	38,626	73,788	39,329	17,904	42,072	42,344	43,087	36,947	36,471
Service Operations										
Central Intake/Licensure	155,875	141,027	148,960	121,808	157,614	145,057	142,893	143,266	142,128	146,192
Call Center	96,641	97,860	108,996	73,593	139,200	103,258	104,581	105,926	105,312	111,655
Revenue Bank Charges	25,130	15,944	25,542	20,131	31,386	23,627	23,326	24,802	24,654	25,559
Testing and Continuing Education	74,906	91,522	81,910	77,084	59,188	76,922	77,325	74,486	73,001	72,184
Department Administrative Costs										
Administration	105,671	85,494	89,428	82,257	120,185	96,607	94,794	96,654	98,089	101,268
Information Technology	141,636	167,746	168,743	163,166	178,571	163,972	168,440	168,578	168,545	169,621
General Counsel/Legal	122,324	52,144	137,695	30,595	37,472	76,046	66,790	69,720	56,125	61,231
Total Expenses	1,310,925	1,285,904	1,527,079	1,212,043	1,587,554	1,350,923	1,447,469	1,386,197	1,443,194	1,396,711
Excess (Deficiency) of Revenues Over (Under) Expenses	626,519	(102,806)	212,291	34,684	628,571	(431,174)	(47,623)	(102,834)	767,754	(106,699)
TRANSFERS										
Transfer to General Revenue	-	(360,721)	(355,840)	(407,200)	-	-	-	-	-	-
Transfers from General Revenue	-	-	-	-	-	356,788	804,562	-	-	-
Total Transfers	-	(360,721)	(355,840)	(407,200)	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	626,519	(463,527)	(143,549)	(372,516)	628,571	(74,386)	756,938	(102,834)	767,754	(106,699)
ACCOUNT BALANCE, Beginning of Period	2,720,217	3,346,736	2,883,209	2,739,659	2,367,143	2,995,715	2,921,328	3,678,265	3,575,430	4,343,183
ACCOUNT BALANCE, End of Period	\$ 3,346,736	\$ 2,883,209	\$ 2,739,659	\$ 2,367,142	\$ 2,995,715	\$ 2,921,328	\$ 3,678,265	\$ 3,575,430	\$ 4,343,183	\$ 4,236,483

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BARBERS' BOARD
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 63,635	\$ 16,325	\$ 18,495	\$ 17,285	\$ 20,375	\$ 17,285	\$ 20,375	\$ 17,285	\$ 20,375	\$ 17,285
Investment Earnings	7,055	11,134	6,272	2,088	3,073	2,217	2,079	1,986	1,880	1,824
Fines	18,406	7,992	6,618	3,192	5,426	3,192	5,426	3,192	5,426	3,192
Total Revenues	89,096	35,451	31,385	22,565	28,874	22,694	27,880	22,463	27,681	22,301
EXPENSES										
Unlicensed Activity- Investigations	31,453	34,036	21,264	22,766	26,535	27,211	26,362	24,828	25,540	26,095
Refunds	5	5	-	5	5	-	-	-	-	-
Service Charge to General Revenue	7,127	2,836	2,511	1,805	2,310	1,816	2,230	1,797	2,214	1,784
General Counsel	1,739	19,180	11,032	5,317	-	7,454	8,597	6,480	5,569	5,620
Total Expenses	40,324	56,057	34,807	29,893	28,850	36,480	37,189	33,105	33,324	33,499
Excess (Deficiency) of Revenues Over (Under) Expenses	48,772	(20,606)	(3,422)	(7,328)	24	(13,786)	(9,309)	(10,641)	(5,643)	(11,199)
TRANSFERS										
Transfer to General Revenue	-	(38,081)	(34,720)	(38,100)	0	-	-	-	-	-
Total Transfers	-	(38,081)	(34,720)	(38,100)	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	48,772	(58,687)	(38,142)	(45,428)	24	(13,786)	(9,309)	(10,641)	(5,643)	(11,199)
ACCOUNT BALANCE, Beginning of Period	315,192	363,964	305,279	267,137	221,709	221,733	207,947	198,639	187,997	182,354
ACCOUNT BALANCE, End of Period	\$ 363,964	\$ 305,279	\$ 267,137	\$ 221,709	\$ 221,733	\$ 207,947	\$ 198,639	\$ 187,997	\$ 182,354	\$ 171,156

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BUILDING CODE ADMINISTRATORS AND INSPECTORS BOARD
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 39,713	\$ 43,916	\$ 44,152	\$ 40,995	\$ 41,848	\$ 40,995	\$ 41,848	\$ 40,995	\$ 41,848	\$ 40,995
Licenses	29,275	13,930	17,725	10,950	18,100	10,950	18,100	10,950	18,100	10,950
Less: Licenses Waiver	-	-	-	-	-	(5,475)	(9,050)	-	-	-
Net Licenses	29,275	13,930	17,725	10,950	18,100	5,475	9,050	10,950	18,100	10,950
Building Permit Surcharge	5,114,432	5,442,147	5,247,278	6,583,097	6,525,112	5,782,413	5,916,010	6,010,782	6,163,483	6,079,560
Fines	5,334	9,796	15	689	1,767	-	-	-	-	-
Investment Earnings	313,918	621,575	494,705	213,296	460,402	345,128	392,391	441,707	492,190	544,449
Refunds	-	-	-	-	-	-	-	-	-	-
Other Revenue	630	(671,219)	11,839	22,130	47,224	-	-	-	-	-
					0					
Total Revenues	5,503,301	5,460,145	5,815,714	6,871,157	7,094,453	6,174,012	6,359,299	6,504,434	6,715,621	6,675,954
EXPENSES										
Board Office										
Board Administrative Office	188,792	169,980	169,276	183,761	229,865	188,335	188,243	191,896	196,420	198,952
Refunds	3,559	3,908	31,454	21,552	7,395	13,574	15,577	17,910	15,201	13,931
Service Charge to General Revenue	466,514	436,499	462,741	547,968	566,965	493,921	508,744	520,355	537,250	534,076
Professional Regulation Division										
Investigations	13,625	4,742	6,686	11,631	12,951	9,927	9,187	10,076	10,754	10,579
Attorney General's Office	75,501	71,633	48,430	36,083	47,419	55,813	51,876	47,924	47,823	50,171
Service Operations					0					
Central Intake/Licensure	131,320	161,131	111,368	111,927	183,654	139,880	141,592	137,684	142,948	149,152
Call Center	45,450	48,927	40,546	35,231	38,184	41,668	40,911	39,308	39,060	39,826
Revenue Bank Charges	582	448	1,107	852	1,447	887	948	1,048	1,037	1,074
Testing and Continuing Education	497,473	299,489	350,172	340,355	440,163	385,530	363,142	375,872	381,013	389,144
Department Administrative Costs					0					
Administration	98,940	45,021	35,849	33,742	44,950	51,700	42,252	41,699	42,869	44,694
Information Technology	44,136	67,628	52,832	69,765	51,534	57,179	59,787	58,219	59,297	57,203
General Counsel/Legal	16,145	16,185	4,873	23,682	13,006	14,778	14,505	14,169	16,028	14,497
Total Expenses	1,582,037	1,325,590	1,315,334	1,416,550	1,637,531	1,453,192	1,436,765	1,456,161	1,489,699	1,503,299
Excess (Deficiency) of Revenues Over (Under) Expenses	3,921,264	4,134,555	4,500,380	5,454,607	5,456,921	4,720,820	4,922,534	5,048,273	5,225,922	5,172,655
TRANSFERS										
Transfers from General Revenue						5,475	9,050			
Transfers to General Revenue			(2,000,000)							
Total Transfers	-	-	(2,000,000)	-	-	5,475	9,050	-	-	-
CHANGE IN ACCOUNT BALANCE	3,921,264	4,134,555	2,500,380	5,454,606	5,456,921	4,726,295	4,931,584	5,048,273	5,225,922	5,172,655
ACCOUNT BALANCE, Beginning of Period	13,045,112	16,966,376	21,100,931	23,601,312	29,055,918	34,512,839	39,239,134	44,170,718	49,218,991	54,444,913
ACCOUNT BALANCE, End of Period	\$ 16,966,376	\$ 21,100,931	\$ 23,601,312	\$ 29,055,918	\$ 34,512,839	\$ 39,239,134	\$ 44,170,718	\$ 49,218,991	\$ 54,444,913	\$ 59,617,568

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BUILDING CODE ADMINISTRATORS AND INSPECTORS BOARD
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 10,260	\$ 9,325	\$ 8,280	\$ 10,005	11,595	\$ 10,005	\$ 11,595	\$ 10,005	\$ 11,595	\$ 10,005
Investment Earnings	8,618	14,487	9,830	3,881	6,996	3,881	6,996	3,881	6,996	3,881
Total Revenues	18,878	23,812	18,110	13,886	18,591	13,886	18,591	13,886	18,591	13,886
EXPENSES										
Investigations	2,829	3,375	940	605	1,465	1,843	1,646	1,300	1,372	1,525
Refunds	-	-	-	10	0					
Service Charge to General Revenue	1,510	1,905	1,449	1,110	1,487	1,111	1,487	1,111	1,487	1,111
Total Expenses	4,339	5,280	2,389	1,725	2,952	2,954	3,133	2,411	2,859	2,636
TRANSFERS										
Transfer to Operating Account										
Total Transfers	-	-	-	-	-	-	-	-	-	-
CHANGE IN NET ASSETS	14,539	18,532	15,721	12,161	15,639	10,932	15,458	11,475	15,732	11,250
ACCOUNT BALANCE, Beginning of Period	431,615	446,154	464,686	480,407	492,568	508,207	519,139	534,597	546,073	561,805
ACCOUNT BALANCE, End of Period	\$ 446,154	\$ 464,686	\$ 480,407	\$ 492,568	\$ 508,207	\$ 519,139	\$ 534,597	\$ 546,073	\$ 561,805	\$ 573,055

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
CONSTRUCTION INDUSTRY LICENSING BOARD
FLORIDA HOMEOWNERS' CONSTRUCTION RECOVERY FUND
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
License Fees	\$ -				\$ 171	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	1,661	28,309	25,000	0					
Investment Earnings	197,410	421,589	367,455	167,521	328,340	232,351	256,072	263,364	287,370	294,000
Recovery Repayment	245,322	(27,293)	225,585	17,796	(2,026)					
Building Code Surcharge 50 % Split	5,114,432	5,442,147	5,247,278	6,583,097	6,525,112	5,372,976	5,372,976	5,372,976	5,372,976	5,372,976
Other Revenues	352	3,720	1,068	89						
Total Revenues	5,557,516	5,841,824	5,869,695	6,793,503	6,851,597	5,605,327	5,629,048	5,636,340	5,660,346	5,667,000
EXPENSES										
Salaries	1,932,147	1,777,630	1,538,941	2,784,772	4,449,552	2,784,772	4,449,552	2,784,772	4,449,552	2,784,772
Grants					0					
Service Charge to General Revenue	418,067	467,213	465,576	543,480	548,128	448,426	450,324	450,907	452,828	453,000
Total Expenses	2,350,214	2,244,843	2,004,517	3,328,253	4,997,680	3,233,198	4,899,876	3,235,679	4,902,380	3,238,000
Excess (Deficiency) of Revenues Over (Under) Expenses	3,207,302	3,596,981	3,865,178	3,465,250	1,853,917	2,372,129	729,172	2,400,660	757,966	2,429,000
TRANSFERS										
Transfer In- From Building Code										
Adjustment	(2,935)	-	-	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-	-	-	-	-
CHANGE IN NET ASSETS	3,204,367	3,596,981	3,865,178	3,465,250	1,853,916	2,372,129	729,172	2,400,660	757,966	2,429,000
ASSETS, Beginning of Period	7,667,572	10,871,939	14,468,920	18,135,514	21,381,146	23,235,064	25,607,192	26,336,364	28,737,024	29,494,000
ASSETS, End of Period	\$ 10,871,939	\$ 14,468,920	\$ 18,334,098	\$ 21,600,764	\$ 23,235,064	\$ 25,607,192	\$ 26,336,364	\$ 28,737,024	\$ 29,494,991	\$ 31,923,000

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
COMMUNITY ASSOCIATION MANAGERS
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 405,833	\$ 352,571	\$ 424,885	\$ 382,069	362,092	\$ 382,069	\$ 382,069	\$ 382,069	\$ 382,069	\$ 382,069
Licenses	2,002,635	556,160	2,030,325	611,620	2,087,995	611,620	2,087,995	611,620	2,087,995	611,620
Less: Licenses Waiver	-	-	-	-	-	(305,810)	(1,043,997)	-	-	-
Net Licenses	2,002,635	556,160	2,030,325	611,620	2,087,995	305,810	1,043,997	611,620	2,087,995	611,620
Fines	60,935	23,719	41,524	8,233	6,470	8,233	6,470	8,233	6,470	8,233
Investment Earnings	-	-	15,311	3,742	18,442	12,287	8,734	19,449	15,714	25,444
Refunds	-	-	-	-	31,948	-	-	-	-	-
Other Revenues	29,593	18,772	21,677	31,471	-	-	-	-	-	-
Total Revenues	2,498,995	951,222	2,533,722	1,037,135	2,506,946	708,399	1,441,270	1,021,371	2,492,248	1,027,366
EXPENSES										
Board Office										
Board Administrative Office	37,015	42,462	57,849	47,323	75,238	51,977	54,970	57,472	57,396	59,411
Refunds	19,842	21,795	21,579	28,851	25,650	23,543	24,284	24,781	25,422	24,736
Service Charge to General Revenue	198,547	73,778	200,931	80,663	198,504	56,672	115,302	81,710	199,380	82,189
Professional Regulation Division										
Investigations	538,715	512,105	520,176	640,529	573,979	557,101	560,778	570,513	580,580	568,590
Attorney General's Office	7,862	7,460	17,564	6,734	9,888	9,902	10,310	10,880	9,543	10,104
Service Operations										
Central Intake/Licensure	262,931	226,054	229,254	151,443	222,450	218,426	209,526	206,220	201,613	211,647
Call Center	101,544	80,533	86,998	62,269	105,822	87,433	84,611	85,427	85,113	89,681
Revenue Bank Charges	36,819	14,224	43,462	18,321	47,009	31,967	30,997	34,351	32,529	35,371
Testing and Continuing Education	85,972	114,360	93,931	106,505	104,591	101,072	104,092	102,038	103,659	103,090
Department Administrative Costs										
Administration	100,640	76,985	87,359	94,283	106,137	93,081	91,569	94,486	95,911	96,237
Information Technology	121,274	127,911	119,991	122,620	120,379	122,435	122,667	121,618	121,944	121,809
General Counsel/Legal	72,192	735	1,567	732	4,224	15,890	4,630	5,408	6,177	7,266
Interest Assessment	(2,695)	7,202	-	-	0	-	-	-	-	-
Total Expenses	1,580,658	1,305,604	1,480,661	1,360,272	1,593,872	1,369,500	1,413,734	1,394,903	1,519,266	1,410,131
Excess (Deficiency) of Revenues Over (Under) Expenses	918,337	(354,382)	1,053,061	(323,136)	913,074	(661,101)	27,537	(373,532)	972,982	(382,765)
TRANSFERS										
Transfer from General Revenue						305,810	1,043,997			
Transfer To General Revenue			(83,040)		-					
Total Transfers	-	-	(83,040)	-	-	305,810	1,043,997	-	-	-
CHANGE IN ACCOUNT BALANCE	918,337	(354,382)	970,021	(323,136)	913,074	(355,291)	1,071,534	(373,532)	972,982	(382,765)
ACCOUNT BALANCE, Beginning of Period	(895,218)	23,119	(331,263)	638,759	315,622	1,228,697	873,407	1,944,941	1,571,409	2,544,391
ACCOUNT BALANCE, End of Period	\$ 23,119	\$ (331,263)	\$ 638,758	\$ 315,622	\$ 1,228,697	\$ 873,407	\$ 1,944,941	\$ 1,571,409	\$ 2,544,391	\$ 2,161,626

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
COMMUNITY ASSOCIATION MANAGERS
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 95,325	\$ 22,365	\$ 18,725	\$ 20,560	16,295	\$ 16,295	\$ 20,560	\$ 16,295	\$ 20,560	\$ 16,295
Investment Earnings	5,201	8,784	5,768	2,302	3,940	2,793	2,762	2,773	2,740	2,748
Citations Unlicensed Activity	1,901	160	1,474	501	623	501	623	501	623	501
Total Revenues	102,427	31,309	25,967	23,363	20,858	19,589	23,945	19,569	23,922	19,544
EXPENSES										
Investigations	21,445	19,690	21,969	12,715	29,791	21,122	21,057	21,331	21,203	22,901
General Counsel/Legal	-	-	-	-	0	-	-	-	-	-
Refunds	5	-	-	15	5	-	-	-	-	-
Service Charge to General Revenue	8,194	2,505	2,077	1,868	1,668	1,527	1,866	1,525	1,864	1,523
DOAH	-	-	-	-	-	-	-	-	-	-
Total Expenses	29,644	22,195	24,046	14,598	31,465	22,649	22,923	22,856	23,067	24,425
Transfers										
Transfer To General Revenue	-	-	-	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	72,783	9,114	1,921	8,765	(10,607)	(3,060)	1,022	(3,288)	855	(4,880)
ACCOUNT BALANCE, Beginning of Period	197,324	270,107	279,221	281,142	289,906	279,300	276,240	277,262	273,974	274,829
ACCOUNT BALANCE, End of Period	\$ 270,107	\$ 279,221	\$ 281,142	\$ 289,906	\$ 279,300	\$ 276,240	\$ 277,262	\$ 273,974	\$ 274,829	\$ 269,949

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
CONSTRUCTION INDUSTRY LICENSING BOARD
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 849,515	\$ 789,402	\$ 924,819	\$ 1,041,474	1,227,614	\$ 966,565	\$ 989,975	\$ 1,030,089	\$ 1,051,143	\$ 1,053,077
Licenses	13,332,566	6,802,708	14,734,204	5,484,325	8,363,034	9,743,367	9,025,528	9,470,092	8,417,269	9,003,858
Less: Licenses Waiver	-	-	-	-	-	(4,871,684)	(4,512,764)	-	-	-
Net Licenses	13,332,566	6,802,708	14,734,204	5,484,325	8,363,034	4,871,684	4,512,764	9,470,092	8,417,269	9,003,858
Fines	813,935	529,885	625,812	369,362	433,539	369,362	433,539	369,362	433,539	369,362
Investment Earnings	212,715	217,575	262,805	51,404	86,342	41,474	38,474	50,252	85,959	49,753
Interest On Temporary Advancement	-	-	-	-	-	-	-	-	-	-
Administrative Refund	-	-	-	-	-	-	-	-	-	-
Refunds	239	6,994	(5,258)	-	284	452	452	452	452	452
DCA Research Fee	-	-	-	-	-	-	-	-	-	-
Other Revenues	256,910	185,509	223,495	209,908	224,896	220,144	212,790	218,246	217,197	218,655
Total Revenues	15,465,680	8,532,073	16,765,677	7,156,473	10,335,709	6,469,680	6,187,994	11,138,493	10,205,560	10,695,157
EXPENSES										
Board Office										
Board Administrative Office	475,669	681,480	855,499	841,854	948,513	760,603	817,590	844,812	842,674	842,838
Refunds	205,995	145,214	186,835	145,162	231,839	183,009	178,412	185,051	184,895	192,601
Service Charge to General Revenue	1,273,529	627,837	1,284,206	560,905	808,308	499,927	477,980	873,584	799,033	838,084
Professional Regulation Division										
Investigations	3,337,750	3,241,428	3,428,598	3,258,764	3,616,966	3,258,764	3,616,966	3,258,764	3,616,966	3,258,764
Attorney General's Office	150,788	143,061	160,672	187,055	206,831	187,055	206,831	187,055	206,831	187,055
Service Operations										
Central Intake/Licensure	610,259	590,338	550,746	524,080	958,572	646,799	654,107	666,861	690,084	723,285
Call Center	666,716	645,056	669,714	507,968	758,078	649,506	646,064	646,266	641,577	668,298
Revenue Bank Charges	175,445	112,011	242,421	96,675	130,219	151,354	146,536	153,441	135,645	143,439
Testing and Continuing Education	617,998	582,949	637,579	628,601	1,160,230	725,471	746,986	779,769	808,207	844,129
Department Administrative Costs					0	-	-	-	-	-
Administration	515,459	407,047	519,947	561,274	657,611	532,268	535,629	561,346	569,626	571,296
Information Technology	590,105	630,465	590,546	633,620	676,809	624,309	631,150	631,267	639,435	640,598
General Counsel/Legal	2,782,484	924,889	1,238,509	815,505	681,154	1,288,508	989,713	1,002,678	955,512	983,513
DOAH	-	-	-	-	-	-	-	-	-	-
Licensure	-	-	-	-	-	-	-	-	-	-
Consumer Complaints	-	-	-	-	-	-	-	-	-	-
Inspections	-	-	-	-	-	-	-	-	-	-
Total Expenses	11,402,195	8,731,775	10,365,272	8,761,463	10,835,131	9,507,574	9,647,945	9,790,914	10,090,285	9,893,900
Excess (Deficiency) of Revenues Over (Under) Expenses	4,063,685	(199,702)	6,400,405	(1,604,990)	(499,422)	(3,037,894)	(3,459,951)	1,347,580	115,275	801,257
TRANSFERS										
Transfer to Unlicensed Activity	(3,000,000)	-	-	(2,000,000)	-	-	-	-	-	-
Transfer to Department of Community Affairs	-	-	-	-	-	-	-	-	-	-
Transfer to CLIB Recovery Fund	-	-	-	-	-	-	-	-	-	-
Transfer from General Revenue	-	(1,386,140)	(1,534,076)	(1,049,986)	-	4,871,684	4,512,764	-	-	-
Transfer to General Revenue	-	-	-	-	-	-	-	-	-	-
Total Transfers	(3,000,000)	(1,386,140)	(1,534,076)	(3,049,986)	-	4,871,684	4,512,764	-	-	-
CHANGE IN ACCOUNT BALANCE	1,063,685	(1,585,842)	4,866,329	(4,654,976)	(499,422)	1,833,790	1,052,813	1,347,580	115,275	801,257
ACCOUNT BALANCE, Beginning of Period	4,536,920	5,600,156	4,014,314	8,880,643	4,646,805	4,147,383	5,981,173	7,033,986	8,381,586	8,496,841
Adjustment to Increase Beginning Account Balance Prior Period Adjustment										
ACCOUNT BALANCE, End of Period	\$ 5,600,156	\$ 4,014,314	\$ 8,880,643	\$ 4,225,667	\$ 4,147,383	\$ 5,981,173	\$ 7,033,986	\$ 8,381,566	\$ 8,496,841	\$ 9,298,097

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
CONSTRUCTION INDUSTRY LICENSING BOARD
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 308,636	\$ 161,028	\$ 326,635	\$ 210,634	329,055	\$ 210,634	\$ 329,055	\$ 210,634	\$ 329,055	\$ 210,634
Investment Earnings	-	-	-	-	-	-	-	-	-	-
Administrative Fines	74,476	38,033	43,871	67,526	369,570	118,695	118,695	118,695	118,695	118,695
Citations	362,146	272,193	327,936	371,845	-	269,162	269,162	269,162	269,162	269,162
Total Operating Revenues	745,258	471,255	698,442	650,005	698,625	598,491	716,912	598,491	716,912	598,491
EXPENSES										
Investigations	1,189,382	1,017,781	874,822	874,688	1,142,165	1,019,768	985,845	979,457	1,000,385	1,025,524
Refunds	-	-	-	-	-	-	-	-	-	-
General Counsel/Legal	72,150	636,790	262,997	459,608	1,011,627	488,634	571,931	558,960	618,152	649,861
Service Charge to General Revenue	55,734	28,990	54,508	51,637	54,606	47,879	57,353	47,879	57,353	47,879
Interest Assessment	48,587	108,878	17,086	4,537	16,046	-	-	-	-	-
Total Expenses	1,365,853	1,792,439	1,209,413	1,390,470	2,224,445	1,556,281	1,615,129	1,586,296	1,675,890	1,723,264
Excess (Deficiency) of Revenues Over (Under) Expenses	(620,596)	(1,321,184)	(510,971)	(740,465)	(1,525,820)	(957,790)	(898,217)	(987,805)	(958,978)	(1,124,773)
TRANSFERS										
Transfer From Operating Account	3,000,000	-	-	2,000,000	-	-	-	-	-	-
Total Transfers	3,000,000	-	-	2,000,000	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	2,379,405	(1,321,184)	(510,971)	1,259,534	(1,525,821)	(957,790)	(898,217)	(987,805)	(958,978)	(1,124,773)
ACCOUNT BALANCE, Beginning of Period	(1,934,509)	444,896	(876,289)	(1,387,263)	(127,728)	(1,653,548)	(2,611,338)	(3,509,555)	(4,497,361)	(5,456,338)
ACCOUNT BALANCE, End of Period	\$ 444,896	\$ (876,289)	\$ (1,387,260)	\$ (127,729)	\$ (1,653,548)	\$ (2,611,338)	\$ (3,509,555)	\$ (4,497,361)	\$ (5,456,338)	\$ (6,581,112)

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF COSMETOLOGY
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 1,105,828	\$ 1,036,031	\$ 1,265,227	\$ 1,366,891	1,344,604	\$ 1,366,891	\$ 1,344,604	\$ 1,366,891	\$ 1,344,604	\$ 1,366,891
Licenses	6,235,779	5,821,786	6,728,792	5,590,008	7,318,443	5,590,008	7,318,443	5,590,008	7,318,443	5,590,008
Less: Licenses Waiver	-	(4,417,590)	(5,395,030)	-	-	(2,795,004)	(3,659,222)	-	-	-
Net Licenses	6,235,779	1,404,196	1,333,762	5,590,008	7,318,443	2,795,004	3,659,222	5,590,008	7,318,443	5,590,008
Fines	180,276	169,637	147,493	129,493	176,210	160,622	160,622	160,622	160,622	160,622
Investment Earnings	150,282	153,431	29,084	10,984	39,056	24,835	31,916	55,442	60,873	81,574
Refunds	500	1,542	30	50	75	-	-	-	-	-
One Time Assessment	-	-	-	-	-	-	-	-	-	-
Other Revenues	131,525	70,894	115,244	108,569	253	-	-	-	-	-
Total Revenues	7,804,190	2,835,731	2,890,840	7,205,994	8,878,640	4,347,352	5,196,363	7,172,963	8,884,542	7,199,095
EXPENSES										
Board Office										
Board Administrative Office	328,970	206,658	210,676	192,041	245,899	236,849	218,425	220,778	222,798	228,950
Refunds	65,137	90,466	127,053	108,420	86,245	95,464	101,530	103,742	99,080	97,212
Service Charge to General Revenue	619,124	219,505	221,103	567,804	703,392	347,788	415,709	573,837	710,763	575,928
Professional Regulation Division										
Inspections	838,222	817,469	800,504	806,363	1,008,259	854,163	857,352	865,328	878,293	892,679
Investigations	402,498	541,066	526,760	525,942	665,818	532,417	558,400	561,867	568,889	577,478
Attorney General's Office	59,345	56,305	93,639	54,971	27,942	58,440	58,260	58,650	51,653	50,989
Service Operations										
Call Center	755,534	759,857	671,565	595,800	850,916	726,734	720,974	713,198	721,525	746,669
Central Intake/Licensure	1,441,671	1,458,948	1,333,207	1,291,233	1,485,308	1,402,073	1,394,154	1,381,195	1,390,793	1,410,704
Revenue Bank Charges	115,947	37,403	42,237	134,135	169,385	99,821	96,596	108,435	121,674	119,182
Testing and Continuing Education	162,851	207,123	180,820	114,209	169,637	166,928	167,743	159,867	155,677	163,971
Department Administrative Costs										
Administration	623,860	468,841	428,145	362,957	462,372	469,235	438,310	432,204	433,015	447,027
Information Technology	1,162,786	1,492,542	1,231,515	1,351,984	1,429,902	1,333,746	1,367,938	1,343,017	1,365,317	1,367,984
General Counsel/Legal	125,637	107,378	171,106	64,060	84,932	110,623	107,620	107,668	94,980	101,165
Total Expenses	6,701,582	6,463,561	6,038,330	6,169,918	7,390,005	6,434,282	6,503,010	6,629,787	6,814,458	6,779,938
Excess (Deficiency) of Revenues Over (Under) Expenses	1,102,608	(3,627,830)	(3,147,490)	1,036,077	1,488,635	(2,086,930)	(1,306,647)	543,176	2,070,084	419,157
TRANSFERS										
Transfer From Unlicensed Activity Account	-	-	-	-	-	-	-	-	-	-
Transfer from General Revenue	-	-	-	-	-	2,795,004	3,659,222	-	-	-
Transfer to General Revenue	-	(404,880)	-	(170,600)	-	-	-	-	-	-
Total Transfers	-	(404,880)	-	(170,600)	-	2,795,004	3,659,222	-	-	-
CHANGE IN ACCOUNT BALANCE	1,102,608	(4,032,710)	(3,147,490)	865,477	1,488,635	708,074	2,352,575	543,176	2,070,084	419,157
ACCOUNT BALANCE, Beginning of Period	6,206,996	7,309,604	3,276,894	129,403	994,879	2,483,515	3,191,590	5,544,164	6,087,340	8,157,424
ACCOUNT BALANCE, End of Period	\$ 7,309,604	\$ 3,276,894	\$ 129,404	\$ 994,879	\$ 2,483,515	\$ 3,191,590	\$ 5,544,164	\$ 6,087,340	\$ 8,157,424	\$ 8,576,582

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF COSMETOLOGY
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
OPERATING REVENUES										
Unlicensed Activity Fees	\$ 173,050	\$ 158,997	\$ 169,260	\$ 184,807	192,058	\$ 184,807	\$ 192,058	\$ 184,807	\$ 192,058	\$ 184,807
Investment Earnings	71,190	120,948	73,448	25,890	40,582	29,458	30,666	31,953	33,164	34,468
Citations	23,754	14,082	7,983	12,783	15,340	14,651	14,765	13,104	14,173	14,014
Total Operating Revenues	267,994	294,027	250,691	223,480	247,980	228,915	237,490	229,864	239,396	233,289
OPERATING EXPENSES										
Investigations	87,400	71,869	64,614	61,881	90,351	75,223	72,788	72,971	74,643	77,195
General Counsel/Legal	1,579	14,866	27,330	7,776	18,628	14,036	16,527	16,859	14,765	16,163
Refunds	10	20	5	5	0	500	500	500	500	500
Service Charge to General Revenue	21,439	23,521	20,055	17,878	19,838	18,313	18,999	18,389	19,152	18,663
Total Operating Expenses	110,428	110,276	112,004	87,540	128,817	108,072	108,814	108,720	109,060	112,521
Operating Income	157,566	183,751	138,687	135,940	119,164	120,843	128,676	121,145	130,336	120,768
TRANSFERS										
Transfer to General Revenue		(431,281)		(486,000)	-					
Net Transfers	-	(431,280)	(413,280)	(486,000)	-	-	-	-	-	-
CHANGE IN NET ASSETS	157,566	(247,529)	(274,593)	(350,060)	119,164	120,843	128,676	121,145	130,336	120,768
NET ASSETS, Beginning of Period	3,541,221	3,698,787	3,451,258	3,176,664	2,826,605	2,945,768	3,066,611	3,195,287	3,316,431	3,446,768
NET ASSETS, End of Period	\$ 3,698,787	\$ 3,451,258	\$ 3,176,665	\$ 2,826,605	\$ 2,945,768	\$ 3,066,611	\$ 3,195,287	\$ 3,316,431	\$ 3,446,768	\$ 3,567,536

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
Drugs, Devices and Cosmetics
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCES
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2027
REVENUES										
Fees and Charges	\$ 28,067	\$ 28,622	\$ 28,524	\$ 58,280	\$ 26,072	\$ 26,072	\$ 26,072	\$ 26,072	\$ 26,072	\$ 26,072
Licenses	2,590,835	3,694,299	3,680,241	4,358,055	4,325,941	4,358,055	4,325,941	4,358,055	4,325,941	4,358,055
Miscellaneous	55,502	66,164	67,653	78,368	142,082	51,151	51,151	51,151	51,151	51,151
Interest on Investments/Investment Expenses	-	-	-	-	-	-	-	-	-	-
Refunds	-	-	398	7	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Fines and Penalties	398,944	470,107	487,106	715,188	234,304	500,404	500,404	500,404	500,404	500,404
Total Revenues	3,074,249	4,257,192	4,273,922	5,210,898	4,728,380	4,935,682	4,903,568	4,935,682	4,903,568	4,935,682
EXPENSES										
Salaries and Benefits	2,239,501	2,018,949	2,046,227	2,285,976	1,951,238	1,951,236	1,951,236	1,951,236	1,951,236	1,951,236
SPS/Medical Inspectors	153,660	120,289	76,146	63,611	-	-	-	-	-	-
Service Charge to General Revenue	251,065	352,931	356,619	-	385,697	394,855	392,285	394,855	392,285	394,855
Unemployment Compensation	-	-	1,237	-	0	-	-	-	-	-
Telephone	9,722	7,574	7,542	5,826	4,777	4,777	4,777	4,777	4,777	4,777
Cellular	2,467	3,001	3,348	3,650	10,643	10,643	10,643	10,643	10,643	10,643
Technology Supplies & Software	18,765	4,655	23,432	21,001	7,272	7,272	7,272	7,272	7,272	7,272
Postage & Freight	11,532	11,360	10,078	13,396	17,059	17,059	17,059	17,059	17,059	17,059
Printing	3,180	3,308	1,935	3,086	5,276	5,276	5,276	5,276	5,276	5,276
Travel	20,902	9,708	3,028	6,736	19,759	19,759	19,759	19,759	19,759	19,759
Office Supplies	9,825	9,340	7,276	11,254	4,886	4,886	4,886	4,886	4,886	4,886
Communications IT	-	20,966	19,922	22,054	9,348	9,348	9,348	9,348	9,348	9,348
Software	5,316	-	-	-	-	-	-	-	-	-
Rent	143,054	152,812	154,859	157,392	157,037	157,037	157,037	157,037	157,037	157,037
Equipment Rental	103	-	105	40	246	246	246	246	246	246
Awards/Tokens	-	-	-	-	164	164	164	164	164	164
Copier Rental	7,053	7,249	6,894	5,468	7,011	7,011	7,011	7,011	7,011	7,011
Vehicle	-	-	-	-	16,194	16,194	16,194	16,194	16,194	16,194
Registration	-	-	-	750	1,284	1,284	1,284	1,284	1,284	1,284
Subscriptions	6,176	1,503	3,553	5,160	3,653	3,653	3,653	3,653	3,653	3,653
Fees	-	-	-	-	0	-	-	-	-	-
Fees General	1,236	113	201	1,325	915	915	915	915	915	915
Other Service Contracts	867	60	932	1,149	3,694	3,694	3,694	3,694	3,694	3,694
Notary Bond	-	-	267	-	112	112	112	112	112	112
Legal Contract	-	-	-	-	0	-	-	-	-	-
Contracted Services	-	-	-	-	0	-	-	-	-	-
Security	-	-	-	-	0	-	-	-	-	-
Mailing Service	453	1,894	1,500	4,500	2,824	2,824	2,824	2,824	2,824	2,824
Fingerprints	7,180	6,370	3,278	4,768	1,751	1,751	1,751	1,751	1,751	1,751
Repairs & Maintenance	-	-	-	174	12	12	12	12	12	12
Tax & Vehicle Expense	11,443	11,867	7,128	35,937	18,680	18,680	18,680	18,680	18,680	18,680
Risk Management	35,150	4,790	5,058	5,062	4,745	4,745	4,745	4,745	4,745	4,745
Court Reporter	1,851	1,014	908	671	602	602	602	602	602	602
Education and Testing	-	-	-	-	-	-	-	-	-	-
Personnel Assessment	10,259	10,264	10,263	9,436	11,552	11,552	11,552	11,552	11,552	11,552
Refunds	39,548	43,607	44,997	37,712	44,937	44,937	44,937	44,937	44,937	44,937
Departmental Administration	135,161	136,874	128,381	141,557	184,781	184,781	184,781	184,781	184,781	184,781
Departmental Technology	171,920	169,749	211,906	202,492	217,828	217,828	217,828	217,828	217,828	217,828
Service Operations - Call Center	6,196	7,472	8,437	6,204	16,364	16,364	16,364	16,364	16,364	16,364
Service Operations - Central Intake	36,384	48,489	40,771	53,010	53,043	53,043	53,043	53,043	53,043	53,043
Office of General Counsel	326,583	349,014	319,725	332,398	477,328	477,328	477,328	477,328	477,328	477,328
Service Operations - Bank Charges	20,191	15,314	46,601	55,772	55,772	55,772	55,772	55,772	55,772	55,772
Medical	-	-	-	-	-	-	-	-	-	-
Legal Advertising	343	1,106	1,152	7,000	10,001	10,001	10,001	10,001	10,001	10,001
Total Expenses	3,687,282	3,531,643	3,542,303	3,495,397	3,706,479	3,715,637	3,713,068	3,715,637	3,713,068	3,715,637
Excess (Deficiency) of Revenues										
Over (Under) Expenses	(613,033)	725,549	731,619	1,715,501	1,021,900	1,220,045	1,190,500	1,220,045	1,190,500	1,220,045
TRANSFERS										
TRANSFER IN FROM GENERAL REVENUE	640,000	639,999	-	-	-	-	-	-	-	-
Total Transfers	640,000	639,999	-	-	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	28,967	1,365,548	731,619	1,715,501	1,021,900	1,220,045	1,190,500	1,220,045	1,190,500	1,220,045
COUNT BALANCE BEGINNING OF PERIOD	(103,754)	(76,787)	1,288,762	2,020,381	3,735,882	4,757,782	5,977,827	7,168,327	8,388,372	9,578,871
COUNT BALANCE, End of Period	\$ (76,787)	\$ 1,288,761	\$ 2,020,381	\$ 3,735,882	\$ 4,757,782	\$ 5,977,827	\$ 7,168,327	\$ 8,388,372	\$ 9,578,871	\$ 10,798,916

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
ELECTRICAL CONTRACTORS' LICENSING BOARD
 OPERATING ACCOUNT
 ACTUAL AND PROJECTED REVENUES, EXPENSES
 AND CHANGES IN ACCOUNT BALANCE
 FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 542,616	\$ 557,449	\$ 654,059	\$ 702,135	747,258	\$ 702,135	\$ 747,258	\$ 702,135	\$ 747,258	\$ 702,135
Licenses	2,390,663	1,210,444	2,782,321	1,404,486	2,286,292	1,404,486	2,286,292	1,404,486	2,286,292	1,404,486
Less: Licenses Waiver	-	-	-	-	-	(702,243)	(1,143,146)	-	-	-
Net Licenses	2,390,663	1,210,444	2,782,321	1,404,486	2,286,292	702,243	1,143,146	1,404,486	2,286,292	1,280,141
Fines	37,401	34,182	40,638	40,693	32,444	40,693	32,444	40,693	32,444	40,693
Investment Earnings	69,977	92,519	88,872	26,066	63,669	44,185	49,824	64,202	69,278	82,767
Refunds	1,685	164	-	-	-	-	-	-	-	-
Miscellaneous Revenue	66,420	53,664	53,928	65,427	64,360	-	-	-	-	-
One Time Assessment	-	-	-	-	-	-	-	-	-	-
Total Revenues	3,108,762	1,948,422	3,619,818	2,238,806	3,194,023	1,489,256	1,972,671	2,211,516	3,135,272	1,858,772
EXPENSES										
Board Office										
Board Administrative Office	185,945	181,637	185,888	195,409	202,353	190,246	191,107	193,001	192,601	193,071
Refunds	48,695	59,763	48,585	43,174	57,393	51,518	52,083	50,546	51,517	51,517
Service Charge to General Revenue	244,805	151,080	285,700	175,651	250,930	119,140	157,814	176,921	250,822	148,702
Professional Regulation Division										
Investigations	304,465	236,024	239,442	286,262	352,680	283,775	279,637	288,359	290,086	291,349
Attorney General's Office	57,514	54,567	51,756	41,623	29,815	47,055	44,963	43,042	43,519	42,812
Service Operations	-	-	-	-	-	-	-	-	-	-
Central Intake/Licensure	317,371	372,237	373,428	372,550	549,910	397,099	413,045	421,206	420,903	425,664
Call Center	95,920	99,506	105,748	75,629	115,014	98,363	98,852	98,721	98,981	99,105
Revenue Bank Charges	36,538	24,466	53,600	31,827	44,284	38,143	38,464	41,264	39,371	39,617
Testing and Continuing Education	145,886	233,439	155,780	159,489	172,561	173,431	178,940	168,040	172,719	172,577
Department Administrative Costs										
Administration	122,644	88,866	85,382	86,156	116,520	99,914	95,368	96,668	98,471	98,182
Information Technology	100,423	118,151	104,084	114,650	116,533	110,768	112,837	111,775	112,348	112,663
General Counsel/Legal	34,625	17,878	14,290	17,909	6,244	18,189	14,902	14,307	15,060	14,434
DOAH	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,694,831	1,637,614	1,703,663	1,600,330	2,014,238	1,627,642	1,678,010	1,703,851	1,786,398	1,689,693
Excess (Deficiency) of Revenues Over (Under) Expenses	1,413,931	310,808	1,916,155	638,476	1,179,785	(138,386)	294,661	507,665	1,348,874	169,079
TRANSFERS										
Transfers (to)/from Administrative Trust Fund		(339,760)	(475,280)	(557,400)	-					
Transfers from General Revenue						702,243	1,143,146			
Transfer to Department of Community Affairs										
Transfers (to) Unlicensed Activity Account	(500,000)	(667,366)	(250,000)	(250,000)	-			-		-
Total Transfers	(500,000)	(1,007,126)	(725,280)	(807,400)	-	702,243	1,143,146	-	-	-
CHANGE IN ACCOUNT BALANCE	913,931	(696,318)	1,190,875	(168,924)	1,179,785	563,857	1,437,807	507,665	1,348,874	169,079
ACCOUNT BALANCE, Beginning of Period	1,999,151	2,913,082	2,216,764	3,407,637	3,238,712	4,418,498	4,982,355	6,420,162	6,927,827	8,276,700
Adjustment to decrease Beginning Account Balance Prior Period Adjustment										
ACCOUNT BALANCE, End of Period	\$ 2,913,082	\$ 2,216,764	\$ 3,407,638	\$ 3,238,712	\$ 4,418,498	\$ 4,982,355	\$ 6,420,162	\$ 6,927,827	\$ 8,276,700	\$ 8,445,779

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
ELECTRICAL CONTRACTORS' LICENSING BOARD
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 49,320	\$ 25,720	\$ 58,130	\$ 35,234	\$ 55,845	\$ 35,234	\$ 55,845	\$ 35,234	\$ 55,845	\$ 35,234
Unlicensed Administrative Fines	114,001	99,987	101,715	97,249	182,275	119,045	119,045	119,045	119,045	1,149,045
Total Revenues	163,321	125,707	157,845	132,483	238,120	154,279	174,890	154,279	174,890	1,184,279
EXPENSES										
Investigations	262,678	218,139	187,734	202,838	270,401	228,358	221,494	222,165	229,051	234,294
Refunds	45	50	20	-	0	-	-	-	-	-
General Counsel/Legal	-	-	5,501	6,748	213	2,492	213	2,492	213	2,492
Service Charge to General Revenue	11,108	8,136	12,469	10,719	19,297	12,342	13,991	12,342	13,991	94,742
Interest Assessment	24,430	23,955	1,968	(1,511)	(3,098)	-	-	-	-	-
Total Expenses	298,261	250,280	207,692	218,795	286,814	243,193	235,698	237,000	243,256	331,529
Excess (Deficiency) of Revenues Over (Under) Expenses	(134,940)	(124,573)	(49,847)	(86,312)	(48,694)	(88,914)	(60,808)	(82,721)	(68,366)	852,750
TRANSFERS										
Transfers (to)/from Administrative Trust Fund	\$ 500,000	\$ 667,366	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers from Operating Account	500,000	667,366	250,000	250,000	-	-	-	-	-	-
Total Transfers										
CHANGE IN ACCOUNT BALANCE	365,060	542,793	200,153	163,688	(48,694)	(88,914)	(60,808)	(82,721)	(68,366)	852,750
ACCOUNT BALANCE, Beginning of Period	(1,032,427)	(667,367)	(124,574)	75,580	239,267	190,573	101,659	40,851	(41,870)	(110,236)
Adjustment to increase Beginning Account Balance Prior Period Adjustment										
ACCOUNT BALANCE, End of Period	\$ (667,367)	\$ (124,574)	\$ 75,580	\$ 239,267	\$ 190,573	\$ 101,659	\$ 40,851	\$ (41,870)	\$ (110,236)	\$ 742,515

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF EMPLOYEE LEASING COMPANIES
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	ACTUAL					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	26,503	37,741	33,775	22,620	196,272	22,620	196,272	22,620	196,272	22,620
Licenses	44,452	526,523	68,985	537,450	51,965	537,450	51,965	537,450	51,965	537,450
Less: Licenses Walver	-	-	-	-	-	(268,725)	(25,983)	-	-	-
Net Licenses	44,452	526,523	68,985	537,450	51,965	268,725	25,983	537,450	51,965	537,450
Fines	22,185	57,590	46,277	48,808	31,141	48,808	31,141	48,808	31,141	48,808
Interest on Temporary Advancement	-	-	-	-	-	-	-	-	-	-
Refunds	-	19,602	4,884	8,792	15,554	-	-	-	-	-
Board Specific	150,758	151,226	169,371	173,162	-	-	-	-	-	-
Other Revenues	4,598	-	-	-	-	-	-	-	-	-
Total Revenues	248,495	792,681	323,292	790,831	294,933	340,153	253,396	608,878	279,378	608,878
EXPENSES										
Board Office										
Board Administrative Office	122,001	128,992	145,843	153,994	157,852	141,736	145,683	149,022	149,857	148,790
Refunds	1,883	4,801	9,264	2,050	4,229	4,445	4,958	4,989	4,134	4,551
Service Charge to General Revenue	18,898	61,750	24,612	62,862	23,025	27,212	20,272	48,710	22,350	48,710
Professional Regulation Division										
Investigations	116,855	135,928	110,809	91,954	41,207	99,351	95,850	87,834	83,239	81,496
Attorney General's Office	31,988	30,349	23,384	32,281	13,784	26,357	25,231	24,207	24,372	22,790
Service Operations										
Central Intake/Licensure	2,862	4,638	4,145	2,867	3,239	3,550	3,688	3,498	3,368	3,469
Call Center	3,991	4,619	2,632	1,789	2,887	3,184	3,022	2,703	2,717	2,902
Revenue Bank Charges	2,113	9,387	2,612	10,714	3,326	5,630	6,334	5,723	6,345	5,472
Department Administrative Costs										
Administration	30,032	41,291	17,073	16,741	14,158	23,859	22,625	18,891	19,255	19,758
Information Technology	15,731	21,138	16,817	18,075	15,002	17,353	17,677	16,965	17,018	16,807
General Counsel/Legal	147,403	74,636	112,540	91,263	29,855	91,139	79,887	80,937	74,616	71,287
Interest Assessment	10,392	16,003	6,383	3,002	2,885	-	-	-	-	-
Total Expenses	504,149	533,532	476,114	487,594	311,450	462,568	454,252	438,395	430,852	419,503
Excess (Deficiency) of Revenues Over (Under) Expenses	(255,654)	259,149	259,149	259,149	259,149	(122,415)	(200,856)	170,482	(151,474)	189,374
TRANSFERS										
Transfer from General Revenue	-	-	-	-	-	268,725	25,983	-	-	-
Transfer To General Revenue	-	-	-	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	268,725	25,983	-	-	-
CHANGE IN ACCOUNT BALANCE	(255,654)	259,150	(152,820)	303,239	(16,517)	146,310	(174,873)	170,482	(151,474)	189,374
ACCOUNT BALANCE, Beginning of Period	(295,782)	(551,433)	(292,283)	(445,103)	(141,866)	(158,383)	(12,073)	(186,946)	(16,464)	(167,938)
ACCOUNT BALANCE, End of Period	\$ (551,433)	\$ (292,283)	\$ (445,103)	\$ (141,866)	\$ (158,383)	\$ (12,073)	\$ (186,946)	\$ (16,464)	\$ (167,938)	\$ 21,437

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF EMPLOYEE LEASING COMPANIES
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	ACTUAL					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 285	\$ 3,080	\$ 390	\$ 3,075	315	\$ 3,075	\$ 315	\$ 3,075	\$ 315	\$ 2,975
Investment Earnings	852	1,442	958	378	629	992	900	872	892	856
Unlicensed Fines and Citations	136	79	-	-	(49)	-	(49)	-	(49)	-
Total Revenues	1,273	4,601	1,348	3,453	896	4,067	1,166	3,947	1,158	3,831
EXPENSES										
Unlicensed Activity	406	-	1,057	121	3,256	968	1,080	1,296	1,344	1,589
General Counsel/Legal	-	1,722	276	-	3,789	1,157	1,389	1,322	1,532	1,838
Refunds	-	5	10	-	-	-	-	-	-	-
Service Charge to General Revenue	104	368	107	276	72	325	97	316	97	306
Total Expenses	510	2,095	1,450	397	7,117	2,451	2,566	2,934	2,972	3,733
TRANSFERS										
Transfers to General Revenue	-	-	-	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	763	2,506	(102)	3,055	(6,221)	1,616	(1,400)	1,012	(1,814)	97
ACCOUNT BALANCE, Beginning of Period	43,361	44,124	46,632	46,530	49,585	43,364	44,980	43,579	44,592	42,777
ACCOUNT BALANCE, End of Period	\$ 44,124	\$ 46,632	\$ 46,530	\$ 49,585	\$ 43,364	\$ 44,980	\$ 43,579	\$ 44,592	\$ 42,777	\$ 42,875

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF PROFESSIONAL ENGINEERS
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 675,410	\$ 359,750	\$ 466,650	\$ 432,725	497,375	\$ 432,725	\$ 497,375	\$ 432,725	\$ 497,375	\$ 432,725
Licenses	4,118,350	233,880	3,654,039	320,014	3,999,493	320,014	3,999,493	320,014	3,999,493	320,014
Less: Licenses Waiver	-	-	-	-	-	(160,007)	(1,999,746)	-	-	-
Net Licenses	4,118,350	233,880	3,654,039	320,014	3,999,493	160,007	1,999,746	320,014	3,999,493	320,014
Fines	48,661	12,700	45,148	39,760	16,351	39,760	16,351	39,760	16,351	39,760
Investment Earnings	98,667	152,029	92,257	35,350	64,351	35,350	64,351	35,350	64,351	35,350
Interest on Temporary Advancement	-	-	-	-	-	-	-	-	-	-
Refunds	19,200	19,200	32,045	98,353	-	-	-	-	-	-
Refund from FEMC	242,672	206,710	153,832	75,795	241,426	-	-	-	-	-
Other Revenue	14,063	10,226	5,221	11,036	28,483	-	-	-	-	-
Total Revenues	5,217,023	994,495	4,449,192	1,013,032	4,847,458	667,842	2,577,823	827,849	4,577,569	827,849
EXPENSES										
Board Office										
FEMC Contracted Services	2,070,000	2,070,000	2,070,000	1,945,800	2,070,000	2,045,160	2,040,192	2,034,230	2,027,076	2,043,336
Refunds	11,346	12,565	5,316	6,119	6,713	8,412	7,825	6,877	7,189	7,403
Service Charge to General Revenue	416,454	63,408	340,663	66,630	367,956	53,427	206,226	66,228	366,206	66,228
Professional Regulation Division										
Attorney General's Office	107,058	107,058	117,646	57,940	53,112	57,940	53,112	57,940	53,112	57,940
Service Operations					0					
Revenue Bank Charges	82,730	802	71,176	1,173	89,244	1,173	89,244	1,173	89,244	1,173
Call Center	2,695	910	1,269	478	1,585	478	1,585	478	1,585	478
Department Administrative Costs					0	-	-	-	-	-
Administration	19,791	9,235	16,317	10,085	15,650	10,085	15,650	10,085	15,650	10,085
Information Technology	170,757	206,397	175,082	200,274	204,839	200,274	204,839	200,274	204,839	200,274
Total Expenses	2,880,831	2,464,888	2,797,469	2,288,499	2,809,100	2,376,949	2,618,674	2,377,285	2,764,903	2,386,913
Excess (Deficiency) of Revenues Over (Under) Expenses	2,336,191	(1,470,393)	1,651,723	(1,275,467)	2,038,358	(1,709,107)	(40,851)	(1,549,436)	1,812,667	(1,559,064)
TRANSFERS										
Transfer from General Revenue						160,007	1,999,746			
Transfer To General Revenue		(490,160)	(635,840)	(559,600)	-					
Total Transfers	-	(490,160)	(635,840)	(559,600)	-	160,007	1,999,746	-	-	-
CHANGE IN ACCOUNT BALANCE	2,336,191	(1,960,553)	1,015,883	(1,835,067)	2,038,358	(1,549,100)	1,958,895	(1,549,436)	1,812,667	(1,559,064)
ACCOUNT BALANCE, Beginning of Period	3,583,237	5,919,427	3,958,874	4,974,756	3,139,689	5,178,047	3,628,947	5,587,842	4,038,406	5,851,073
ACCOUNT BALANCE, End of Period	\$ 5,919,427	\$ 3,958,874	\$ 4,974,756	\$ 3,139,689	\$ 5,178,047	\$ 3,628,947	\$ 5,587,842	\$ 4,038,406	\$ 5,851,073	\$ 4,292,009

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF PROFESSIONAL ENGINEERS
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 227,195	\$ 11,695	\$ 200,990	\$ 15,585	219,310	\$ 15,585	\$ 219,310	\$ 15,585	\$ 219,310	\$ 15,585
Investment Earnings	5,907	9,222	6,313	3,287	6,277	6,201	6,201	6,201	6,201	6,201
Total Revenues	233,102	20,917	207,303	18,872	225,587	21,786	225,511	21,786	225,511	21,786
EXPENSES										
Refunds	10	-	10	-	-					
Service Charge to General Revenue	18,647	1,673	16,583	1,510	18,047	1,743	18,041	1,743	18,041	1,743
FEMC Contracted Services	96,641	99,488	100,875	94,823	98,815	94,823	98,815	94,823	98,815	94,823
Total Expenses	115,298	101,161	117,468	96,333	116,862	96,566	116,856	96,566	116,856	96,566
Excess (Deficiency) of Revenues Over (Under) Expenses	117,804	(80,244)	89,835	(77,461)	108,725	(74,780)	108,655	(74,780)	108,655	(74,780)
TRANSFERS										
Transfers to General Revenue										
Total Transfers				-	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	117,804	(80,244)	89,835	(77,461)	108,725	(74,780)	108,655	(74,780)	108,655	(74,780)
ACCOUNT BALANCE, Beginning of Period	218,658	336,461	256,216	446,926	369,465	478,191	403,412	512,067	437,287	545,942
ACCOUNT BALANCE, End of Period	\$ 336,461	\$ 256,216	\$ 346,051	\$ 369,465	\$ 478,191	\$ 403,412	\$ 512,067	\$ 437,287	\$ 545,942	\$ 471,162

E OF FLORIDA
 DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
 RIDA ATHLETIC COMMISSION
 BUDGETING ACCOUNT
 ACTUAL AND PROJECTED REVENUES, EXPENSES
 CHANGES IN ACCOUNT BALANCE
 FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 111,845	\$ 114,405	\$ 216,385	\$ 246,790	\$ 238,910	185,667	200,431	217,637	217,887	212,106
Grants	76,990	77,865	119,195	141,445	130,790	109,257	115,710	123,279	124,096	120,627
Net Event Taxes	5.0% 273,975	349,709	595,262	1,377,083	1,600,349	839,276	952,336	1,072,861	1,168,381	1,126,641
Interest	5,343	4,717	13,911	11,169	14,865	7,095	7,095	7,095	7,095	7,095
Investment Interest	654	1,654	855	394	896	2,790	7,952	16,426	18,676	25,588
Net Fund Revenue	115	137	5	-	-	-	-	-	-	-
Assigned	15,882	4,927	(41,629)	299	3,876	-	-	-	-	-
Other Revenues	7,379	12,290	65,547	21,580	46,471	-	-	-	-	-
Total Revenues	492,183	565,705	969,530	1,798,759	2,036,158	1,144,084	1,283,524	1,437,298	1,536,135	1,492,057
EXPENSES										
Commission Office										
Commission Administrative Office	611,326	596,268	745,953	939,531	950,288	768,673	800,143	840,918	859,910	843,986
Funds	22,089	4,595	3,951	5,947	21,750	-	-	-	-	-
Service Charge to General Revenue	38,827	46,628	59,285	161,318	166,294	91,527	102,682	114,984	122,891	119,365
Attorney General	13,572	12,875	13,095	21,959	12,585	14,817	15,066	15,505	15,986	14,792
Investigations	55,021	23,181	22,829	75,844	61,809	47,737	46,280	50,900	56,514	52,648
Center	2,462	1,729	1,631	802	1,178	1,560	1,380	1,310	1,246	1,335
Initial Intake	10,994	214	1,422	1,553	1,462	3,129	1,556	1,824	1,905	1,975
Link Charges	3,458	3,951	6,768	7,152	7,856	5,837	6,313	6,785	6,788	6,716
Department Administrative Costs										
Administration	55,561	42,755	55,191	80,777	58,457	58,548	59,146	62,424	63,870	60,489
General Counsel/Legal	6,947	5,784	5,689	11,476	9,722	7,924	8,119	8,586	9,165	8,703
Information Technology	38,815	17,439	11,615	18,308	20,356	21,307	17,805	17,878	19,131	19,295
Total Expenses	859,071	755,418	927,428	1,324,667	1,311,757	1,021,058	1,058,489	1,121,113	1,157,407	1,129,304
Excess (Deficiency) of Revenues over (Under) Expenses	(366,888)	(189,713)	42,102	474,092	724,400	123,026	225,035	316,185	378,728	362,753
TRANSFERS										
Refunds to Promoters	-	-	-	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	(366,888)	(189,713)	42,102	474,092	724,400	123,026	225,035	316,185	378,728	362,753
ACCOUNT BALANCE, Beginning of Period	(51,780)	25,007	278,969	321,070	795,161	1,519,562	1,642,588	1,867,623	2,558,808	3,312,536
Transfer in from General Revenue	443,675	443,675	-	-	-	-	-	375,000	375,000	375,000
Transfer in from General Revenue Non Recurring	-	-	-	-	-	-	-	-	-	-
ACCOUNT BALANCE, End of Period	\$ 25,007	\$ 278,969	\$ 321,070	\$ 795,161	\$ 1,519,562	\$ 1,642,588	\$ 1,867,623	\$ 2,558,808	\$ 3,312,536	\$ 4,050,289

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF PROFESSIONAL GEOLOGISTS
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 34,015	\$ 30,175	\$ 34,085	\$ 27,245	33,650	\$ 27,245	\$ 33,650	\$ 27,245	\$ 33,650	\$ 27,245
Licenses	114,065	112,610	105,110	145,165	66,000	145,165	66,000	145,165	66,000	145,165
Less: Licenses Waiver	-	-	-	-	-	(72,583)	(33,000)	-	-	-
Net Licenses	114,065	112,610	105,110	145,165	66,000	72,583	33,000	145,165	66,000	145,165
Fines	-	745	21	(6)	30	-	-	-	-	-
Refunds	-	-	-	-	-	-	-	-	-	-
Other Revenues	2,681	961	3,997	3,697	4,041	-	-	-	-	-
Total Revenues	150,761	144,491	143,213	176,101	103,721	99,828	66,650	172,410	99,650	172,410
EXPENSES										
Board Office										
Board Administrative Office	103,274	92,974	96,903	110,682	119,105	104,588	104,850	107,225	109,290	109,012
Refunds	1,775	3,338	3,470	3,265	2,840	2,938	3,170	3,137	3,070	3,031
Service Charge to General Revenue	11,533	10,291	10,661	13,481	7,185	7,986	5,332	13,793	7,972	13,793
Investigations	4,716	-	-	-	21	-	-	-	-	-
Attorney General's Office	19,279	18,291	20,370	17,019	13,110	17,614	17,281	17,079	16,420	16,301
Service Operations										
Central Intake/Licensure	16,327	7,974	8,394	7,940	8,138	9,755	8,440	8,533	8,561	8,686
Call Center	4,922	5,817	7,158	3,445	4,846	5,238	5,301	5,197	4,805	5,077
Revenue Bank Charges	2,048	2,568	2,381	3,485	1,472	2,391	2,469	2,438	2,449	2,242
Testing and Continuing Education	68,017	46,431	75,978	64,598	60,034	63,012	62,010	65,126	62,956	62,628
Department Administrative Costs										
Administration	15,554	10,592	12,045	10,912	13,030	12,427	11,801	12,043	12,042	12,268
Information Technology	25,945	24,280	21,414	20,059	17,971	21,934	21,132	20,502	20,319	20,372
General Counsel/Legal	1,976	1,300	456	157	31	784	546	395	383	428
Interest Assessment	4,822	12,510	6,484	4,325	11,066	-	-	-	-	-
Total Expenses	280,188	236,366	265,714	259,368	258,849	248,664	242,322	255,468	248,268	253,836
Excess (Deficiency) of Revenues Over (Under) Expenses	(129,427)	(91,875)	(122,501)	(83,268)	(155,128)	(148,837)	(175,672)	(83,058)	(148,618)	(81,426)
TRANSFERS										
Transfers to General Revenue						72,583	33,000			
Transfers from General Revenue										
Total Transfers	-	-	-	-		72,583	33,000	-	-	-
CHANGE IN ACCOUNT BALANCE	(129,427)	(91,875)	(122,501)	(83,267)	(155,128)	(76,254)	(142,672)	(83,058)	(148,618)	(81,426)
ACCOUNT BALANCE, Beginning of Period	(168,676)	(298,103)	(389,980)	(512,482)	(595,749)	(750,877)	(827,131)	(969,804)	(1,052,861)	(1,201,480)
ACCOUNT BALANCE, End of Period	\$ (298,103)	\$ (389,980)	\$ (512,482)	\$ (595,749)	\$ (750,877)	\$ (827,131)	\$ (969,804)	\$ (1,052,861)	\$ (1,201,480)	\$ (1,282,906)

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF PROFESSIONAL GEOLOGISTS
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	June 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 3,765	\$ 4,805	\$ 4,415	\$ 6,185	2,755	\$ 6,185	\$ 2,755	\$ 6,185	\$ 2,755	\$ 6,185
Investment Earnings	1,891	3,191	2,252	883	1,651	1,158	1,249	1,280	1,343	1,374
Total Revenues	5,656	7,996	6,667	7,068	4,406	7,343	4,004	7,465	4,098	7,559
EXPENSES										
Investigations	68	1,688	-	-	1,140	579	579	579	579	579
Refunds	-	-	5	5	-	-	-	-	-	-
Service Charge to General Revenue	452	640	533	565	353	587	320	597	328	605
Total Expenses	520	2,328	538	570	1,492	1,166	899	1,176	907	1,184
TRANSFERS										
Transfers to General Revenue										
Total Transfers	-	-	-	-	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	5,136	5,668	6,129	6,498	2,914	6,176	3,104	6,288	3,191	6,376
ACCOUNT BALANCE, Beginning of Period	92,336	97,472	103,141	109,270	115,768	118,683	124,860	127,964	134,252	137,443
ACCOUNT BALANCE, End of Period	\$ 97,472	\$ 103,141	\$ 109,270	\$ 115,768	\$ 118,683	\$ 124,860	\$ 127,964	\$ 134,252	\$ 137,443	\$ 143,819

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF PILOT COMMISSIONERS
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 20,801	\$ (5,096)	\$ 9,350	\$ 15,500	\$ 476,641	\$ 103,439	\$ 103,439	\$ 103,439	\$ 103,439	\$ 103,439
Licenses	18,295	1,645	17,160	1,735	18,310	1,735	18,310	1,735	18,310	1,735
Less: Licenses Waiver	-	-	-	-	-	(868)	(9,155)	-	-	-
Net Licenses	18,295	1,645	17,160	1,735	18,310	868	9,155	1,735	18,310	1,735
Fines	-	-	-	2,740	2,280	-	-	-	-	-
Gross Pilotage Assessment	418,425	418,426	249,284	472,955	134,261	338,670	322,719	303,578	314,437	282,733
Investment Earnings (Assessment)	(22,640)	(22,859)	(14,679)	(7,470)	(18,244)	-	-	-	-	-
Refunds	270	-	-	-	-	-	-	-	-	-
Other Revenues	46,755	(37,232)	(4,380)	8,981	12,736	-	-	-	-	-
Total Revenues	481,906	354,884	256,735	494,442	625,985	442,977	435,313	408,752	436,186	387,907
EXPENSES										
Board Office										
Board Administrative Office	301,432	279,969	306,268	290,728	326,725	301,024	300,943	305,138	304,912	307,748
Refunds	200	300	600	1,800	1,700	920	1,064	1,217	1,340	1,248
Service Charge to General Revenue	39,922	28,367	20,491	39,411	49,943	39,411	49,943	39,411	49,943	39,411
Professional Regulation Division						-	-	-	-	-
Attorney General's Office	134,738	127,835	40,636	41,679	44,647	77,907	66,541	54,282	57,011	60,078
Service Operations						-	-	-	-	-
Central Intake/Licensure	4,742	3,004	2,264	2,717	3,017	3,149	2,830	2,795	2,902	2,939
Call Center	931	551	455	345	464	549	473	457	458	480
Revenue Bank Charges	387	228	284	283	430	322	310	326	334	344
Testing and Continuing Education	130,276	147,979	111,994	95,977	112,921	119,829	117,740	111,692	111,632	114,763
Department Administrative Costs						-	-	-	-	-
Administration	19,180	18,585	15,976	15,270	20,071	17,816	17,544	17,335	17,607	18,075
Information Technology	18,366	16,783	13,963	14,532	14,306	15,590	15,035	14,685	14,830	14,889
General Counsel/Legal	16,463	9,011	8,005	8,981	24,574	13,403	12,791	13,547	14,655	15,794
Interest on Temporary Investments	-	-	-	-	-	-	-	-	-	-
Investigations	532	527	1,114	565	1,766	565	1,766	565	1,766	565
Total Expenses	667,169	633,139	522,050	512,267	600,564	590,486	586,978	561,450	577,389	576,334
Excess (Deficiency) of Revenues Over (Under) Expenses	(185,263)	(278,255)	(265,315)	(17,825)	25,421	(147,509)	(151,665)	(152,698)	(141,203)	(188,427)
TRANSFERS										
Transfers to General Revenue										
Transfers from General Revenue	-	-	-	-	-	868	9,155	-	-	-
Total Transfers	-	-	-	-	-	868	9,155	-	-	-
CHANGE IN ACCOUNT BALANCE	(185,263)	(278,255)	(265,315)	(17,825)	25,421	(146,642)	(142,510)	(152,698)	(141,203)	(188,427)
ACCOUNT BALANCE, Beginning of Period	(347,577)	(532,840)	(811,094)	(1,076,407)	(1,094,232)	(1,068,811)	(1,215,451)	(1,357,961)	(1,510,659)	(1,651,862)
ACCOUNT BALANCE, End of Period	\$ (532,840)	\$ (811,094)	\$ (1,076,407)	\$ (1,094,232)	\$ (1,068,811)	\$ (1,215,451)	\$ (1,357,961)	\$ (1,510,659)	\$ (1,651,862)	\$ (1,840,289)

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF PILOT COMMISSIONERS
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

REVENUES

Unlicensed Activity Fees
 Investment Earnings
 Total Revenues

EXPENSES

Investigations
 Service Charge to General Revenue
 General Counsel/Legal

Total Expenses

Excess (Deficiency) of Revenues
 Over (Under) Expenses

Transfers to General Revenue

Total Transfers

CHANGE IN ACCOUNT BALANCE

ACCOUNT BALANCE, Beginning of Period

ACCOUNT BALANCE, End of Period

Actual					Projected				
JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
\$ 505	\$ 55	\$ 465	\$ 65	\$ 490	\$ 65	\$ 490	\$ 65	\$ 490	\$ 65
65	106	77	29	14	5	-	-	-	2
570	161	542	94	504	70	490	65	490	67
6	8	6	8	40	6	39	5	39	5
		898	-	3,180	1,359	-	-	-	-
6	8	904	8	3,220	1,365	39	5	39	5
564	153	(362)	87	(2,716)	(1,295)	451	60	451	61
-	-	-	-	-	-	-	-	-	-
564	153	(362)	87	(2,716)	(1,295)	451	60	451	61
2,777	3,341	3,493	3,130	3,217	501	(794)	(343)	(283)	168
\$ 3,341	\$ 3,493	\$ 3,131	\$ 3,217	\$ 501	\$ (794)	\$ (343)	\$ (283)	\$ 168	\$ 229

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
Home Inspection
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCES
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 105,350	\$ 97,560	\$ 164,508	\$ 167,650	144,185	\$ 167,650	\$ 144,185	\$ 167,650	\$ 144,185	\$ 167,650
Licenses	467,765	377,530	497,405	472,130	125,370	472,130	125,370	472,130	125,370	472,130
Less: Licenses Waiver	-	(325,589)	(357,560)	(342,000)		(236,065)	(62,685)	-	-	-
Net Licenses	467,765	51,941	139,845	130,130	125,370	236,065	62,685	472,130	125,370	472,130
Fines	1,492	7	53	43	2,771	873	873	873	873	873
Investment Earnings	35,927	53,661	28,404	8,724	10,935					
Refunds	-	-	-	-	-	-	-	-	-	-
Other Revenue	8,584	30,101	6,754	10,826	3,736	-	-	-	-	-
Total Revenues	619,118	233,270	339,564	317,373	286,997	404,588	207,743	640,653	270,428	640,653
EXPENSES										
Board Office										
Board Administrative Office	67,470	72,820	94,623	89,776	99,251	84,788	88,252	91,338	90,681	90,862
Service Charge to General Revenue	48,796	18,261	26,604	24,576	22,586	32,367	16,619	51,252	21,634	51,252
Refunds	9,173	5,004	7,015	10,177	4,675	7,209	6,816	7,178	7,211	6,618
Professional Regulation Division										
Investigations	47,169	56,382	81,297	63,666	28,950	55,493	57,158	57,313	52,516	50,286
Service Operations										
Central Intake/Licensure	63,701	58,793	77,521	71,094	76,749	69,572	70,746	73,136	72,259	72,493
Call Center	30,121	35,499	43,178	29,096	36,419	34,883	35,811	35,873	34,412	35,476
Revenue Bank Charges	13,598	2,736	4,711	4,750	5,082	6,175	4,691	5,082	5,156	5,237
Testing and Continuing Education	67,249	56,785	79,061	62,596	52,248	63,588	62,855	64,070	61,071	60,766
Department Administrative Costs										
Administration	34,206	27,828	31,829	28,562	28,352	30,155	29,345	29,649	29,213	29,343
Information Technology	37,999	45,291	43,340	46,636	44,350	43,523	44,628	44,495	44,726	44,345
General Counsel/Legal	2,482	8,609	8,764	3,886	57,736	16,295	19,058	21,148	23,625	27,572
Total Expenses	421,964	388,008	497,943	434,815	456,398	444,028	435,979	480,534	442,505	474,249
Excess (Deficiency) of Revenues Over (Under) Expenses	197,154	(154,738)	(158,379)	(117,442)	(169,401)	(39,440)	(228,236)	160,119	(172,077)	166,404
TRANSFERS										
Transfer from General Revenue						236,065	62,685			
Transfer to General Revenue	-	(183,680)	(151,040)	(153,200)	-	-	-	-	-	-
Total Transfers	-	(183,680)	(151,040)	(153,200)	-	236,065	62,685	-	-	-
CHANGE IN ACCOUNT BALANCE	197,154	(338,418)	(309,419)	(270,642)	(169,401)	196,625	(165,551)	160,119	(172,077)	166,404
ACCOUNT BALANCE, Beginning of Period	1,613,077	1,810,231	1,471,815	1,162,398	891,756	722,355	918,980	753,430	913,548	741,472
ACCOUNT BALANCE, End of Period	\$ 1,810,231	\$ 1,471,815	\$ 1,162,398	\$ 891,756	\$ 722,355	\$ 918,980	\$ 753,430	\$ 913,548	\$ 741,472	\$ 907,875

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
HOME INSPECTIONS
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 25,160	\$ 6,797	\$ 6,797	\$ 6,575	5,630	\$ 6,575	\$ 5,630	\$ 6,575	\$ 5,630	\$ 6,575
Investment Earnings	2,261	2,633	2,633	1,050	1,916	1,391	1,437	1,484	1,532	1,580
Total Revenues	27,421	8,355	9,430	7,625	7,546	7,966	7,067	8,059	7,162	8,155
EXPENSES										
Investigations	5,367	1,560	2,592	2,668	1,793	2,668	1,793	2,668	1,793	2,668
General Counsel/Legal	-	-	-	-	-	-	-	-	-	-
Refunds	25	-	5	-	-	-	-	-	-	-
Service Charge to General Revenue	2,192	668	754	610	604	637	565	645	573	652
Total Expenses	7,584	2,228	3,351	3,278	2,396	3,305	2,358	3,313	2,366	3,320
TRANSFERS										
Transfers to Working General Revenue						-				
Total Transfers	-	-	-	-	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	19,837	6,127	6,079	4,347	5,150	4,660	4,709	4,746	4,796	4,834
ACCOUNT BALANCE, Beginning of Period	97,512	117,349	123,476	129,555	133,901	139,051	143,711	148,420	153,167	157,963
ACCOUNT BALANCE, End of Period	\$ 117,349	\$ 123,476	\$ 129,555	\$ 133,901	\$ 139,051	\$ 143,711	\$ 148,420	\$ 153,167	\$ 157,963	\$ 162,797

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF LANDSCAPE ARCHITECTURE
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 54,850	\$ 44,023	\$ 46,187	\$ 34,486	\$ 41,769	\$ 34,486	\$ 41,769	\$ 34,486	\$ 41,769	\$ 34,486
Licenses	24,508	130,725	10,505	274,372	16,690	274,372	16,690	274,372	16,690	274,372
Less: Licenses Waiver	-	-	-	-	-	(137,186)	(8,345)	-	-	-
Net Licenses	24,508	130,725	10,505	274,372	16,690	137,186	8,345	274,372	16,690	274,372
Fines	30	-	-	15	-	-	-	-	-	-
Investment Earnings	14,255	21,149	10,827	4,504	5,637	4,504	5,637	4,504	5,637	4,504
Refunds	-	-	-	-	-	-	-	-	-	-
Other Revenues	2,422	4,261	4,171	3,820	3,057	-	-	-	-	-
Total Revenues	96,065	200,158	71,690	317,196	67,153	176,176	55,751	313,362	64,096	313,362
EXPENSES										
Board Office										
Board Administrative Office	49,595	52,329	52,815	53,515	52,261	52,103	52,103	52,103	52,103	52,103
Refunds	2,398	5,064	3,156	2,398	3,685	3,340	3,913	3,913	3,913	3,913
Service Charge to General Revenue	7,493	15,607	5,483	25,184	5,077	14,094	4,460	25,069	5,128	25,069
Professional Regulation Division										
Attorney General's Office	8,509	8,073	20,578	10,360	8,090	11,122	11,122	11,122	11,122	11,122
Service Operations										
Central Intake/Licensure	3,434	4,462	4,307	4,255	6,662	4,624	6,662	4,624	6,662	4,624
Call Center	9,110	15,152	13,882	13,103	8,106	11,871	13,103	11,871	13,103	11,871
Revenue Bank Charges	397	2,139	938	5,747	1,203	2,085	5,747	2,085	5,747	2,085
Testing and Continuing Education	37,146	92,135	42,186	64,218	81,387	63,414	64,218	63,414	64,218	63,414
Department Administrative Costs										
Administration	9,860	15,181	8,856	11,167	11,678	11,348	11,167	11,348	11,167	11,348
Information Technology	11,956	67,706	7,721	10,347	12,713	22,089	10,347	22,089	10,347	22,089
General Counsel/Legal	2,532	374	2,462	575	(100)	1,169	575	1,169	575	1,169
Investigations	1,572	2,107	5,011	1,661	3,532	2,777	1,661	2,777	1,661	2,777
Total Expenses	144,002	280,330	167,395	202,530	194,293	200,035	183,417	211,583	185,745	211,583
Excess (Deficiency) of Revenues Over (Under) Expenses	(47,937)	(80,172)	(95,705)	114,666	(127,140)	(23,859)	(127,665)	101,779	(121,649)	101,779
TRANSFERS										
Transfer From General Revenue						137,186	8,345			
Transfer To General Revenue		(70,880)	-	(86,200)						
Total Transfers	-	(70,880)	-	(86,200)		137,186	8,345	-	-	-
CHANGE IN ACCOUNT BALANCE	(47,937)	(151,052)	(95,705)	28,466	(127,140)	113,327	(119,320)	101,779	(121,649)	101,779
ACCOUNT BALANCE, Beginning of Period	767,395	719,457	568,404	472,699	501,165	374,025	487,352	368,031	469,811	348,162
ACCOUNT BALANCE, End of Period	\$ 719,457	\$ 568,404	\$ 472,699	\$ 501,165	\$ 374,025	\$ 487,352	\$ 368,031	\$ 469,811	\$ 348,162	\$ 449,941

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF LANDSCAPE ARCHITECTURE
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

REVENUES

Unlicensed Activity Fees
Investment Earnings

Total Revenues

EXPENSES

Investigations
General Counsel/Legal
DOAH
Service Charge to General Revenue
Refunds

Total Expenses

CHANGE IN NET ASSETS

TRANSFERS

Transfers to General Revenue
Total Transfers

ACCOUNT BALANCE, Beginning of Period

ACCOUNT BALANCE, End of Period

Actual					Projected				
JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
605	535	535	378	467	378	467	378	467	378
725	1,068	764	284	481	343	330	317	303	289
1,330	1,603	1,299	662	948	721	797	695	770	667
1,618	1,406	1,527	1,211	1,954	2,035	2,035	2,035	2,035	2,035
-	-	733	246	0	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
106	128	104	53	76	58	64	56	62	53
-	-	-	-	0	-	-	-	-	-
1,724	1,534	2,364	1,510	2,029	2,093	2,099	2,091	2,097	2,088
(394)	68	(1,065)	(848)	(1,082)	(1,371)	(1,302)	(1,396)	(1,327)	(1,421)
-	-	-	-	-	-	-	-	-	-
37,654	37,259	37,327	36,263	35,416	34,334	32,963	31,661	30,265	28,938
37,259	37,327	36,262	35,416	34,334	32,963	31,661	30,265	28,938	27,517

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
Mold Related Services
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCES
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 101,025	92,325	100,021	100,896	135,100	\$ 100,896	\$ 135,100	\$ 100,896	\$ 135,100	\$ 100,896
Licenses	274,800	268,930	384,330	268,250	116,733	268,250	116,733	268,250	116,733	268,250
Less: Licenses Waiver	-	(193,100)	(289,900)	(193,100)		(134,125)	(58,367)	-	-	-
Net Licenses	274,800	75,830	94,430	75,150		134,125	58,367	268,250	116,733	268,250
Fines	1,397	9	6,488	(54)	1,423					
Investment Earnings	18,174	27,720	15,282	4,443	5,656	3,845	4,760	4,458	5,251	4,932
Refunds	-	-	-	-	-	-	-	-	-	-
Other Revenue	4,752	6,243	10,218	2,411	8,309	5,497	5,497	5,497	5,497	5,497
Total Revenues	400,149	202,127	228,439	182,846	267,221	244,363	203,724	379,101	262,582	379,575
EXPENSES										
Board Office										
Board Administrative Office	67,513	74,002	96,613	91,887	102,007	86,404	88,885	87,339	86,430	83,314
Refunds	4,460	4,310	5,127	3,728	6,747	3,728	6,747	3,728	6,747	3,728
Service Charge to General Revenue	31,655	15,825	17,705	14,366	20,838	19,549	16,298	30,328	21,007	30,366
Professional Regulation Division										
Investigations	22,009	17,913	33,410	22,698	24,153	24,037	25,261	23,632	23,818	23,751
Attorney General's Office	-	-	-	-	0	-	-	-	-	-
Service Operations					0					
Central Intake/Licensure	39,822	41,612	39,601	33,901	46,157	40,219	39,239	39,867	40,360	39,901
Call Center	23,705	23,602	23,123	14,959	28,028	22,683	23,084	22,492	24,583	23,310
Revenue Bank Charges	6,599	3,759	5,137	4,220	4,728	4,889	5,114	5,110	5,288	5,400
Testing and Continuing Education	27,124	25,245	32,267	36,915	22,205	28,751	29,800	28,959	27,716	28,470
Department Administrative Costs										
Administration	28,598	22,692	24,982	22,026	29,307	25,521	25,893	26,269	26,924	26,641
Information Technology	22,636	23,623	25,912	28,299	31,118	26,318	26,857	27,045	26,795	25,930
General Counsel/Legal	3,385	3,747	5,851	5,818	5,692	4,899	5,129	4,985	4,818	4,643
Total Expenses	277,506	256,330	309,728	276,817	320,981	286,997	292,309	299,755	294,486	295,455
Excess (Deficiency) of Revenues Over (Under) Expenses	122,643	(54,203)	(83,289)	(95,972)	(53,760)	(42,634)	(88,585)	79,346	(31,904)	84,121
TRANSFERS										
Transfer to General Revenue	-	(96,321)	(79,040)	(75,200)	0	-	-	-	-	-
Transfer from General Revenue						134,125	58,367			
Total Transfers	-	(96,321)	(79,040)	(75,200)	-	134,125	58,367	-	-	-
CHANGE IN ACCOUNT BALANCE	122,643	(150,524)	(162,329)	(171,172)	(53,760)	91,491	(30,218)	79,346	(31,904)	84,121
ACCOUNT BALANCE, Beginning of Period	799,124	921,766	771,242	608,993	438,282	384,523	476,014	445,796	525,142	493,238
ACCOUNT BALANCE, End of Period	\$ 921,766	\$ 771,242	\$ 608,913	\$ 437,821	\$ 384,523	\$ 476,014	\$ 445,796	\$ 525,142	\$ 493,238	\$ 577,359

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
Mold Related Services
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 13,015	\$ 14,605	\$ 17,665	\$ 19,475	18,565	\$ 19,475	\$ 18,565	\$ 19,475	\$ 18,565	\$ 19,475
Investment Earnings	-	-	-	-	0	-	-	-	-	-
Fines & Penalties	5,804	2,929	1,706	8,480	2,545					
Total Revenues	18,819	17,534	19,371	27,955	21,110	19,475	18,565	19,475	18,565	19,475
EXPENSES										
Investigations	22,420	21,519	10,338	5,934	26,535	17,349	16,335	15,298	16,290	18,362
Refunds	20	-	5	-	0	-	-	-	-	-
Service Charge to General Revenue	1,480	1,342	1,528	2,230	1,693	1,558	1,485	1,558	1,485	1,558
Interest Assessment	293	764	270	82	(50)					
Total Expenses	24,213	23,625	12,141	8,246	28,178	18,907	17,820	16,856	17,776	19,920
TRANSFERS										
Transfers to General Revenue										
Total Transfers	-	-	-	-	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	(5,394)	(6,091)	7,230	19,709	(7,069)	568	745	2,619	789	(445)
ACCOUNT BALANCE, Beginning of Period	(13,774)	(19,168)	(25,260)	(18,030)	1,679	(5,389)	(4,821)	(4,076)	(1,458)	(668)
ACCOUNT BALANCE, End of Period	\$ (19,168)	\$ (25,260)	\$ (18,030)	\$ 1,679	\$ (5,389)	\$ (4,821)	\$ (4,076)	\$ (1,458)	\$ (668)	\$ (1,113)

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA REAL ESTATE APPRAISAL BOARD
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 551,119	\$ 606,298	\$ 1,218,024	\$ 895,633	\$ 1,445,537	\$ 940,415	\$ 1,517,814	\$ 940,415	\$ 1,517,814	\$ 940,415
Licenses	1,345,625	112,425	1,357,251	194,500	1,421,652	194,500	1,421,652	204,225	1,492,735	204,225
Less: Licenses Waiver	-	-	-	-	-	(97,250)	(710,826)	-	-	-
Net Licenses	1,345,625	112,425	1,357,251	194,500	1,421,652	97,250	710,826	204,225	1,492,735	204,225
Fines	36,868	41,159	76,036	80,543	56,729	80,543	56,729	80,543	56,729	80,543
Investment Interest	30,888	44,317	44,183	10,548	23,692	30,726	30,726	30,726	30,726	30,726
Refunds	18,312	14,961	34,657	11,596	-	-	-	-	-	-
Other Revenues	163	-	-	-	15,133	-	-	-	-	-
Total Revenues	1,982,975	819,160	2,730,151	1,192,820	2,962,744	1,148,934	2,316,095	1,255,909	3,098,004	1,255,909
EXPENSES										
Division Office										
Division Administrative Office	64,558	53,338	49,072	64,308	56,907	64,308	56,907	64,308	56,907	64,308
Division Legal Office	152,798	105,989	201,235	341,071	206,062	341,071	206,062	341,071	206,062	341,071
Service Charge to General Revenue	157,727	64,490	217,487	94,532	235,258	94,532	235,258	94,532	235,258	94,532
Investigations	142,448	138,868	147,432	153,354	148,444	153,354	148,444	153,354	148,444	153,354
Payments To Federal Appraisal Subcommittee	478,760	541,296	1,008,060	785,610	1,335,185	785,610	1,335,185	785,610	1,335,185	785,610
Refunds	11,394	13,034	11,566	11,169	22,016	11,169	22,016	11,566	22,016	11,566
Attorney General's Office	47,390	44,982	40,324	31,384	34,609	31,384	34,609	31,384	34,609	31,384
Service Operations										
Central Intake/Licensure	25,785	24,942	30,951	32,239	46,523	32,239	46,523	32,239	46,523	32,239
Call Center	32,088	21,668	24,206	27,947	52,297	27,947	52,297	27,947	52,297	27,947
Revenue Bank Charges	30,847	10,309	43,413	17,010	53,325	17,010	53,325	17,010	53,325	17,010
Testing and Continuing Education	55,994	26,515	65,489	25,362	16,010	25,362	16,010	25,362	16,010	25,362
Department Administrative Costs										
Administration	37,049	19,112	31,014	22,156	31,824	22,156	31,824	31,014	22,156	31,014
Information Technology	36,164	36,732	35,308	36,886	39,400	36,886	39,400	36,886	39,400	36,886
General Counsel/Legal	131,281	65,268	87,219	165,551	60,042	165,551	60,042	165,551	60,042	165,551
Total Expenses	1,404,283	1,166,523	1,992,776	1,808,579	2,337,903	1,808,579	2,337,903	1,817,834	2,328,235	1,817,834
Excess (Deficiency) of Revenues Over (Under) Expenses	578,692	(347,363)	737,375	(615,759)	624,841	(659,645)	(21,808)	(561,925)	769,769	(561,925)
TRANSFERS										
Transfer In From Real Estate Commission										
Transfer from General Revenue						97,250	710,826			
Transfer To General Revenue		(132,560)	(206,960)	(143,500)	-					
Total Transfers	-	(132,560)	(206,960)	(143,500)	-	97,250	710,826	-	-	-
CHANGE IN ACCOUNT BALANCE	578,692	(479,923)	530,415	(759,259)	624,841	(562,395)	689,018	(561,925)	769,769	(561,925)
ACCOUNT BALANCE, Beginning of Period	968,687	1,547,379	1,067,459	1,597,873	838,614	1,463,455	901,059	1,590,078	1,028,152	1,797,921
ACCOUNT BALANCE, End of Period	\$ 1,547,379	\$ 1,067,459	\$ 1,597,874	\$ 838,614	\$ 1,463,455	\$ 901,059	\$ 1,590,078	\$ 1,028,152	\$ 1,797,921	\$ 1,235,996

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA REAL ESTATE APPRAISAL BOARD
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 1,980	\$ 2,166	\$ 3,129	\$ 4,310	3,675	\$ 3,052	\$ 3,052	\$ 3,052	\$ 3,052	\$ 3,052
Investment Earnings	2,816	4,681	3,159	1,297	2,187	2,828	2,828	2,828	2,828	2,828
Total Revenues	4,796	6,847	6,288	5,607	5,862	5,880	5,880	5,880	5,880	5,880
EXPENSES										
Unlicensed Activity					2,475					
Service Charge to General Revenue	384	546	502	448	467	448	467	448	467	448
General Counsel/Legal	484	1,894	1,306	-	4,641	1,665	1,665	1,665	1,665	1,665
Refunds	10	25	15	10	20					
Investigations	-	-	-	-	-	-	-	-	-	-
Total Expenses	878	2,465	1,823	458	7,603	2,113	2,132	2,113	2,132	2,113
Excess (Deficiency) of Revenues Over (Under) Expenses	3,918	4,382	4,465	5,149	(1,741)	3,767	3,748	3,767	3,748	3,767
TRANSFERS										
Transfer To General Revenue										
Total Transfers	-	-	-	-	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	3,918	4,382	4,465	5,149	(1,741)	3,767	3,748	3,767	3,748	3,767
ACCOUNT BALANCE, Beginning of Period	149,124	153,042	157,425	161,890	167,039	165,298	169,065	172,812	176,579	180,327
ACCOUNT BALANCE, End of Period	\$ 153,042	\$ 157,425	\$ 161,890	\$ 167,039	\$ 165,298	\$ 169,065	\$ 172,812	\$ 176,579	\$ 180,327	\$ 184,094

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA REAL ESTATE COMMISSION

OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	891,107	972,054	1,418,661	1,312,204	1,123,671	1,312,204	1,123,671	1,312,204	1,123,671	1,312,204
Licenses	14,147,305	14,909,393	16,559,543	15,690,267	13,135,636	15,690,267	13,135,636	15,690,267	13,135,636	15,690,267
Less: Licenses Waiver	-	(5,834,884)	(5,681,948)	-	-	(7,845,134)	(5,567,818)	-	-	-
Net Licenses	14,147,305	9,074,509	10,877,595	15,690,267	13,135,636	7,845,134	6,567,818	15,690,267	13,135,636	15,690,267
Fines	37,197	40,305	69,225	63,148	62,039	63,148	62,039	63,148	62,039	63,148
Investment Earnings	178,967	185,837	70,510	33,682	62,372	62,372	62,372	62,372	62,372	62,372
Other Revenues	231,872	179,504	210,969	266,277	250,992	227,923	227,923	227,923	227,923	227,923
Administrative Refund	-	-	-	-	-	-	-	-	-	-
RefundsR	236	-	272	18	97	-	-	-	-	-
Total Revenues	15,586,684	10,452,209	12,647,232	17,365,595	14,634,806	9,510,780	8,043,822	17,355,914	14,611,640	17,355,914
EXPENSES										
Division Office										
Division Administrative Office	1,642,047	1,716,611	1,695,368	1,865,155	1,811,602	1,746,157	1,766,979	1,777,052	1,793,389	1,779,036
Division Legal Office	872,379	873,359	772,834	775,283	742,853	807,342	794,334	778,529	779,668	780,545
Service Charge to General Revenue	1,234,152	826,744	1,003,618	1,374,675	1,156,363	760,862	643,506	1,388,473	1,168,931	1,388,473
FBI Assessment/Fingerprint						0	0	0	0	0
Investigations	2,706,220	2,638,486	2,801,206	2,913,729	2,820,432	2,776,015	2,789,974	2,820,271	2,824,084	2,806,155
Refunds	224,727	190,241	194,911	256,410	250,019	223,262	222,969	229,514	236,435	232,440
Attorney General's Office	149,063	141,426	103,616	94,874	83,751	114,546	107,643	100,886	100,340	101,433
Service Operations					0	0	0	0	0	0
Central Intake/Licensure	2,333,713	2,332,215	2,765,517	2,478,912	2,484,318	2,478,935	2,507,979	2,543,132	2,498,655	2,502,604
Call Center	1,159,377	1,058,567	1,144,042	1,058,722	1,357,603	1,155,662	1,154,919	1,174,190	1,180,219	1,204,518
Revenue Bank Charges	268,027	201,078	251,023	342,488	312,316	274,986	276,378	291,438	299,521	290,928
Testing and Continuing Education	372,409	312,174	402,972	437,049	398,909	384,703	387,161	402,159	401,996	394,986
Department Administrative Costs						0		0		0
Administration	840,939	688,284	717,564	720,825	844,618	762,446	746,747	758,440	766,615	775,773
Information Technology	1,965,817	2,222,363	2,107,851	2,332,826	2,464,555	2,218,682	2,269,256	2,278,634	2,312,791	2,308,784
General Counsel/Legal	845,585	479,518	394,816	326,916	240,590	457,485	379,865	359,934	352,958	358,166
Total Expenses	14,614,455	13,681,066	14,355,338	14,977,863	14,967,929	14,161,082	14,047,709	14,902,653	14,715,603	14,923,841
Excess (Deficiency) of Revenues Over (Under) Expenses	972,229	(3,228,857)	(1,708,106)	2,387,733	(333,123)	(4,650,302)	(6,003,887)	2,453,261	(103,963)	2,432,073
TRANSFERS										
Transfers (to)/from Administrative Trust Fund										
Transfer to Real Estate Recovery Fund				300,000	400,000					
Transfer to Education Endowment										
Transfer from General Revenue						7,845,134	6,567,818			
Transfer to General Revenue		(560,480)	(317,760)	(709,000)						
Total Transfers	-	(560,480)	(317,760)	(409,000)	400,000	7,845,134	6,567,818	-	-	-
CHANGE IN ACCOUNT BALANCE	972,229	(3,789,337)	(2,025,866)	1,378,033	(733,123)	3,194,832	563,931	2,453,261	(103,963)	2,432,073
ACCOUNT BALANCE, Beginning of Period	7,310,449	8,282,678	4,493,341	2,467,477	3,845,510	3,112,387	6,307,221	6,871,152	9,324,413	9,220,450
Prior Period Adjustment										
ACCOUNT BALANCE, End of Period	8,282,678	4,493,341	2,467,477	3,845,510	3,112,387	6,307,221	6,871,152	9,324,413	9,220,450	11,652,523

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA REAL ESTATE COMMISSION
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 247,670	\$ 240,087	\$ 411,515	\$ 718,475	1,248,485	\$ 718,475	\$ 1,248,485	\$ 718,475	\$ 1,248,485	\$ 718,475
Investment Earnings	65,619	103,284	60,164	23,725	41,076	30,236	41,076	40,373	43,364	50,624
Total Revenues	313,289	343,371	471,679	742,200	1,289,561	748,711	1,289,561	758,848	1,291,849	769,099
EXPENSES										
Board Administrative	-	-	-	-	-	-	-	-	-	-
General Counsel/Legal	75,575	108,599	141,043	48,470	425,215	159,780	176,621	190,226	200,062	230,381
Refunds	250	270	70	50	85	145	124	95	100	110
Service Charge to General Revenue	25,043	27,448	37,729	59,372	103,158	59,897	103,165	60,708	103,348	61,528
Unlicensed Activity	342,039	262,947	208,732	262,383	300,902	262,383	262,383	208,732	262,383	208,732
Public Service Announcements										
Total Expenses	442,907	399,264	387,574	370,275	829,360	482,205	542,293	459,761	565,893	500,751
Excess (Deficiency) of Revenues Over (Under) Expenses	(129,618)	(55,893)	84,105	371,925	460,201	266,505	747,268	299,088	725,956	268,348
TRANSFERS										
Transfers (to)/from Administrative Trust Fund										
Transfer To General Revenue-Special Session I										
Transfer To General Revenue		(360,960)	(342,560)	(440,700)	-					
Total Transfers	-	(360,960)	(342,560)	(440,700)	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	(129,618)	(416,853)	(258,455)	(68,775)	460,201	266,505	747,268	299,088	725,956	268,348
ACCOUNT BALANCE, Beginning of Period	3,437,055	3,307,437	2,890,583	2,632,127	2,563,352	3,023,553	3,290,058	4,037,326	4,336,414	5,062,370
Prior Period Adjustment										
ACCOUNT BALANCE, End of Period	\$ 3,307,437	\$ 2,890,583	\$ 2,632,127	\$ 2,563,352	\$ 3,023,553	\$ 3,290,058	\$ 4,037,326	\$ 4,336,414	\$ 5,062,370	\$ 5,330,718

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
TALENT AGENTS
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 16,695	\$ 16,570	\$ 17,050	\$ 21,550	14,700	\$ 21,550	\$ 14,700	\$ 21,550	\$ 14,700	\$ 21,550
Licenses	25,650	157,390	30,550	175,275	25,725	175,275	25,725	175,275	25,725	175,275
Less: Licenses Waiver	-	-	-	-	-	(87,638)	(12,863)	-	-	-
Net Licenses	25,650	157,390	30,550	175,275	25,725	87,638	12,863	175,275	25,725	175,275
Fines	146	18	(74)	7	1,356	-	-	-	-	-
Refunds	200	-	-	-	-	-	-	-	-	-
Other Revenues	2,475	1,021	1,210	1,859	1,655	-	-	-	-	-
Total Revenues	45,166	174,999	48,735	198,691	43,435	109,188	27,562	196,825	40,425	196,825
EXPENSES										
Board Office										
Board Administrative Office	19,414	22,084	29,492	23,908	30,209	25,021	26,143	26,955	26,447	26,955
Refunds	1,515	2,295	1,870	375	2,035	1,618	1,639	1,507	1,435	1,647
Service Charge to General Revenue	2,382	12,189	2,981	15,529	2,661	8,735	2,205	15,746	3,234	15,746
Professional Regulation Division					0					
Investigations	18,340	10,537	6,125	2,768	2,357	8,025	5,963	5,048	4,832	5,245
Service Operations					0					
Central Intake/Licensure	3,066	5,993	3,461	4,571	5,447	4,508	4,796	4,556	4,775	4,816
Call Center	6,318	9,431	4,980	5,035	3,724	5,898	5,814	5,090	5,112	5,127
Revenue Bank Charges	527	2,683	613	3,117	530	1,494	1,687	1,488	1,663	1,373
Department Administrative Costs					0					
Administration	4,630	5,598	3,915	5,571	3,722	4,687	4,899	4,519	4,639	4,453
Information Technology	4,200	5,262	3,418	3,917	3,187	3,997	3,956	3,695	3,751	3,717
General Counsel/Legal	17,365	15,461	3,409	2	5,782	8,404	6,612	4,842	5,128	6,153
Interest on Temporary Advancement	13,881	20,345	9,607	4,205	8,141	-	-	-	-	-
Total Expenses	91,638	111,878	69,871	68,998	67,795	72,387	63,512	73,446	61,017	75,233
Excess (Deficiency) of Revenues Over (Under) Expenses	(46,472)	63,121	(21,135)	129,693	(24,360)	36,801	(35,950)	123,379	(20,593)	121,592
TRANSFERS										
Transfer from General Revenue						87,638	12,863			
Transfers to General Revenue										
Total Transfers	-	-	-	-	-	87,638	12,863	-	-	-
CHANGE IN ACCOUNT BALANCE	(46,472)	63,121	(21,135)	129,693	(24,360)	124,438	(23,088)	123,379	(20,593)	121,592
ACCOUNT BALANCE, Beginning of Period	(610,503)	(656,975)	(593,854)	(614,989)	(485,296)	(509,656)	(385,217)	(408,305)	(284,926)	(305,519)
ACCOUNT BALANCE, End of Period	\$ (656,975)	\$ (593,854)	\$ (614,989)	\$ (485,296)	\$ (509,656)	\$ (385,217)	\$ (408,305)	\$ (284,926)	\$ (305,519)	\$ (183,927)

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
TALENT AGENTS
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

REVENUES

Unlicensed Activity Fees
Unlicensed Citation

Total Revenues

EXPENSES

Investigations
Service Charge to General Revenue
Interest Assessment
General Counsel/Legal
Unlicensed Activity

Total Expenses

CHANGE IN ACCOUNT BALANCE

ACCOUNT BALANCE, Beginning of Period

ACCOUNT BALANCE, End of Period

Actual					Projected				
JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
\$ 370	\$ 2,105	\$ 415	\$ 2,360	355	\$ 2,360	\$ 355	\$ 2,360	\$ 355	\$ 2,360
57	-32	0	9,950	-9977					
427	2,074	415	12,310	(9,622)	2,360	355	2,360	355	2,360
7,178	4,079	8,341	7,508	7,651	4,345	3,990	3,979	3,434	2,925
34	165	33	910	(946)	189	28	189	28	189
2,082	3,290	1,811	935	2,205					
3,372	3,518	1,341	-	0					
-	-	-	-	-					
12,666	11,052	11,526	9,353	8,910	4,533	4,019	4,168	3,463	3,114
(12,239)	(8,978)	(11,111)	2,957	(18,531)	(2,173)	(3,664)	(1,808)	(3,108)	(754)
(96,282)	(108,519)	(117,497)	(128,607)	(125,649)	(144,181)	(146,354)	(150,018)	(151,826)	(154,934)
\$ (108,519)	\$ (117,497)	\$ (128,607)	\$ (125,649)	\$ (144,181)	\$ (146,354)	\$ (150,018)	\$ (151,826)	\$ (154,934)	\$ (155,687)

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF VETERINARY MEDICINE
OPERATING ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Fees and Charges	\$ 346,862	\$ 351,229	\$ 360,965	\$ 435,121	\$ 402,579	\$ 435,121	\$ 402,579	\$ 435,121	\$ 402,579	\$ 435,121
Licenses	89,020	2,210,975	104,565	2,441,510	94,815	2,441,510	94,815	2,441,510	94,815	2,441,510
Less: Licenses Waiver	-	-	-	-	-	(1,220,755)	(47,408)	-	-	-
Net Licenses	89,021	2,210,975	104,565	2,441,510	94,815	1,220,755	47,408	2,441,510	94,815	2,441,510
Fines	63,234	67,625	53,036	40,668	7,412	40,668	7,412	40,668	7,412	40,668
Investment Earnings	10,603	26,593	20,716	5,324	18,467	16,341	16,341	16,341	16,341	16,341
Refunds	-	-	-	250	-	-	-	-	-	-
Other Revenues	20,176	17,499	8,286	22,900	42,807	22,900	42,807	22,900	42,807	22,900
Total Revenues	529,895	2,673,921	547,568	2,945,773	566,081	1,735,785	473,740	2,956,540	563,955	2,956,540
EXPENSES										
Board Office										
Board Administrative Office	203,424	212,880	243,990	221,803	285,875	233,594	239,628	244,978	245,176	249,850
Refunds	27,684	12,685	16,613	14,599	17,068	17,730	15,739	16,350	16,297	16,637
Service Charge to General Revenue	40,177	212,899	42,476	234,494	43,921	138,863	37,899	236,523	45,116	236,523
Professional Regulation Division										
Inspections	76,775	93,737	74,582	90,588	46,868	76,510	76,457	73,001	72,685	69,104
Investigations	199,648	212,843	329,642	289,542	213,685	249,072	258,957	268,180	255,887	249,156
Attorney General's Office	33,819	32,086	34,504	21,875	28,466	30,150	29,416	28,882	27,758	28,935
Service Operations					0					
Central Intake/Licensure	145,620	143,117	148,180	132,741	139,706	141,873	141,123	140,725	139,233	140,532
Call Center	47,508	58,742	37,364	43,644	40,786	45,609	45,229	42,526	43,559	43,542
Revenue Bank Charges	5,271	43,650	6,724	51,513	8,505	23,133	26,705	23,316	26,634	21,658
Testing and Continuing Education	72,545	67,814	85,422	88,112	81,414	79,061	80,365	82,875	82,366	81,216
Department Administrative Costs										
Administration	62,619	58,551	66,416	68,039	62,359	63,597	63,792	64,841	64,526	63,823
Information Technology	81,667	97,430	86,683	98,663	89,260	90,741	92,555	91,580	92,560	91,339
General Counsel/Legal	189,542	95,787	316,886	91,433	2,782	139,286	129,235	135,924	99,732	101,392
Total Expenses	1,186,299	1,342,221	1,489,482	1,447,047	1,060,696	1,329,218	1,237,101	1,449,701	1,211,529	1,393,708
Excess (Deficiency) of Revenues Over (Under) Expenses	(656,404)	1,331,700	(941,914)	1,498,726	(494,615)	406,567	(763,361)	1,506,839	(647,574)	1,562,832
TRANSFERS										
Transfer from General Revenue						1,220,755	47,408			
Transfer To General Revenue		(187,840)	(59,760)	(290,800)						
Total Transfers	-	(187,840)	(59,760)	(290,800)	-	1,220,755	47,408	-	-	-
CHANGE IN ACCOUNT BALANCE	(656,404)	1,143,860	(1,001,674)	1,207,926	(494,615)	1,627,322	(715,953)	1,506,839	(647,574)	1,562,832
ACCOUNT BALANCE, Beginning of Period	988,093	331,690	1,475,550	473,875	1,681,800	1,187,185	2,814,507	2,098,554	3,605,393	2,957,819
ACCOUNT BALANCE, End of Period	\$ 331,690	\$ 1,475,550	\$ 473,875	\$ 1,681,800	\$ 1,187,185	\$ 2,814,507	\$ 2,098,554	\$ 3,605,393	\$ 2,957,819	\$ 4,520,651

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF VETERINARY MEDICINE
UNLICENSED ACTIVITY ACCOUNT
ACTUAL AND PROJECTED REVENUES, EXPENSES
AND CHANGES IN ACCOUNT BALANCE
FISCAL YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2028

	Actual					Projected				
	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027	JUNE 30 2028
REVENUES										
Unlicensed Activity Fees	\$ 5,725	\$ 4,550	\$ 4,665	\$ 5,110	5,260	\$ 5,110	\$ 5,062	\$ 5,110	\$ 5,062	\$ 5,110
Fines	51	(42)	(10)	800	928	800	928	800	928	800
Investment Earnings	4,060	6,437	4,108	1,528	2,498	3,726	3,726	3,726	3,726	3,726
Total Revenues	9,836	10,945	8,763	7,438	8,686	9,636	9,716	9,636	9,716	9,636
EXPENSES										
Investigations	19,700	6,470	15,625	8,719	15,628	13,228	11,934	13,027	12,507	13,265
General Counsel/Legal	1,124	4,888	166	5,971	3,683	3,166	3,575	3,312	3,941	3,535
Service Charge to General Revenue	787	874	701	595	695	771	777	771	777	771
Refunds	-	15	-	5	-	5	-	5	-	5
Total Expenses	21,611	12,247	16,492	15,290	20,006	17,171	16,286	17,115	17,226	17,576
TRANSFERS										
Transfer To General Revenue	-	-	-	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-	-	-	-	-
CHANGE IN ACCOUNT BALANCE	(11,775)	(1,302)	(7,729)	(7,852)	(11,320)	(7,535)	(6,570)	(7,479)	(7,510)	(7,940)
ACCOUNT BALANCE, Beginning of Period	216,219	204,443	203,141	195,412	187,559	176,239	168,704	162,134	154,655	147,145
ACCOUNT BALANCE, End of Period	\$ 204,443	\$ 203,141	\$ 195,412	\$ 187,559	\$ 176,239	\$ 168,704	\$ 162,134	\$ 154,655	\$ 147,145	\$ 139,205

Section Four

ADMINISTRATIVE COMPLAINTS AND DISCIPLINARY ACTIONS

Probable Cause, Administrative Complaints and Discipline

Section 455.2285, Florida Statutes, requires the Department’s annual report to include the following:

- The number of complaints received and investigated [Section 455.2285(2), Florida Statutes];
- The number of findings of probable cause made [Section 455.2285(3), Florida Statutes];
- The number of findings of no probable cause made [Section 455.2285(4), Florida Statutes];
- The number of administrative complaints filed [Section 455.2285(5), Florida Statutes];
- The disposition of all administrative complaints [Section 455.2285(6), Florida Statutes]; and
- A description of disciplinary actions taken [Section 455.2285(7), Florida Statutes].

See the table on page 87 for data regarding findings of probable cause, findings of no probable cause, the number and disposition of administrative complaints and description of disciplinary action taken.

Department Efforts to Increase Disposition of Open Cases

Section 455.2285(8), Florida Statutes, requires the Department to provide a description of any effort by the Department, for any disciplinary cases under its jurisdiction, to reduce or otherwise close any investigation or disciplinary proceeding not before the Division of Administrative Hearings (DOAH) under Chapter 120, Florida Statutes, or otherwise not completed within one year after the initial filing of a complaint under Chapter 455, Florida Statutes. Cases remain open for a variety of reasons, including continuing investigation, subsequent violations by the party in question and ongoing settlement negotiations. As cases progress, they are aggressively forwarded to DOAH for final hearing or settled upon agreement by the parties. Cases are not closed simply due to the length of time they have been at the Department.

The Department also works with the various boards to expeditiously resolve minor cases that do not involve consumer harm.

Status of Rule Development Providing for Disciplinary Guidelines

Section 455.2285(9), Florida Statutes, requires the Department to report the status of the development and implementation of rules providing for disciplinary guidelines pursuant to s. 455.2273, Florida Statutes. The Department is continually reviewing disciplinary guidelines, discussing proposed changes if necessary, and either entering into rulemaking or working with the boards to enter rulemaking, to make sure the disciplinary guidelines are utilized in the least restrictive manner while protecting the health, safety and welfare of the public.

Recommendations for Administrative and Statutory Changes

Section 455.2285(10), Florida Statutes, requires the Department to provide recommendations for administrative and statutory changes necessary to facilitate efficient and cost-effective operation of the Department and the various boards. The Department continues to review its processes to determine where it can improve customer service and reduce regulatory barriers. The Department will continue to explore administrative and statutory changes that improve its services.

COMPLAINT STATISTICS FISCAL YEAR 2022-2023

	Complaints Received	Legally Sufficient	Probable Cause	No Probable Cause	Administrative Complaints Filed	Final Orders
Accountancy	307	194	61	198	83	32
Asbestos	10	2	1	9	1	0
Athlete Agents	1	0	0	2	0	0
Athletic Commission	70	42	1	20	1	7
Auctioneers	56	20	8	41	10	10
Barbers	765	676	193	416	196	182
Building Code Admin. and Inspectors	169	13	4	181	3	0
Community Association Managers	2,075	642	3	1,038	4	12
Construction Industry	9,831	4,699	911	5,407	1,007	773
Cosmetology	2,491	1,317	237	416	226	526
Electrical Contractors	950	580	213	512	216	95
Employee Leasing	146	126	25	44	24	40
Geologists	3	0	0	3	0	0
Harbor Pilots	21	21	0	2	0	1
Home Inspectors	145	25	2	128	2	4
Landscape Arch.	64	3	0	63	0	0
Mold-Related Services	198	59	7	162	7	3
Real Estate Commission	5,623	2,689	389	3,001	381	387
Real Estate Appraisers	385	310	90	75	95	29
Talent Agents	52	12	0	44	0	1
Veterinary Medicine	484	179	16	216	9	16
Totals	23,846	11,609	2,153	11,978	2,265	2,118

- **Complaints Received** refers to the total number of complaints actually received and entered into the Department's single licensing computer system during the reporting period.
- **Legally Sufficient** refers to the total number of complaints reviewed by the Division that met the standard of legal sufficiency established in section 455.225 (1), Florida Statutes.
- **Findings of Probable Cause** refers to the total number of cases that have been presented either to a probable cause panel, or the Department when there is no board or the finding of probable cause has been delegated to the Department by the Board during the reporting period and probable cause has been found. Probable cause means that there is some evidence considered by the panel, or the Department, that would reasonably indicate that a violation by Respondent of the practice act or rules occurred. This includes the issuance of Notices to Cease and Desist and Filed Citations.
- **Findings of No Probable Cause** refers to the total number of cases that were presented either to a probable cause panel of the Board, or the Department when there is no board or the finding of probable cause has been delegated to the Department by the Board, during the reporting period and probable cause has not been found.
- **Number of Administrative Complaints Filed** refers to the total number of administrative complaints filed during the reporting period. An administrative complaint is the charging document that details for the Respondent the violations of statute and/or rule upon which probable cause was found.
- **Final Orders** refers to the disposition of a case where probable cause is found and disciplinary action has been taken.

* These statistics may not be all inclusive of the reporting period and may include information from previous quarters.