

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA
APPROPRIATIONS SUBCOMMITTEE ON FINANCE AND TAX
Senator Hukill, Chair
Senator Ring, Vice Chair

MEETING DATE: Thursday, December 6, 2012
TIME: 2:00 —4:00 p.m.
PLACE: *Mallory Horne Committee Room, 37 Senate Office Building*

MEMBERS: Senator Hukill, Chair; Senator Ring, Vice Chair; Senators Abruzzo, Altman, Brandes, Clemens, Diaz de la Portilla, Evers, Gardiner, Margolis, Sachs, and Simmons

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
	Introduction of Subcommittee Members and Staff		Presented
	Introduction of Marshall Stranburg, Interim Executive Director, Florida Department of Revenue		Presented
	Subcommittee Jurisdiction Overview		Presented
	Other Related Meeting Documents		



**Florida Senate
Appropriations Subcommittee on
Finance and Tax
December 6, 2012**

**Presented by
Marshall Stranburg
Interim Executive Director
Florida Department of Revenue**

Vision

- An agency that is accessible and responsive to citizens, provides fair and efficient tax and child support administration, and achieves the highest level of compliance.

Mission

- To serve citizens with respect, concern, and professionalism
- To make complying with tax and child support laws easy and understandable
- To administer the laws fairly and consistently, and
- To provide excellent service efficiently and at the lowest possible cost

General Tax Administration

Purpose

To collect and distribute state taxes and fees accurately and efficiently

Revenue administers 32 taxes and fees

Functions

- Register taxpayers and process tax payments
- Distribute revenue to state and local governments
- Provide taxpayer assistance through its call center, service centers, and website, including web-based tutorials
- Use collection, audit, dispute resolution, and investigations to bring taxpayers into compliance with the law

Quick Facts

- **8.4 million** returns filed annually
- **\$34 billion** in collected taxes and fees
- **\$5 billion** in receipts processed for other state agencies, as well as Clerk of Court Remittances
- **\$1.7 billion** in discretionary sales surtax collections distributed to 219 local jurisdictions, including counties, cities, and school districts
- **1.1 million** calls responded to through call center agents on toll free help lines

Property Tax Oversight

Purpose

To ensure fair and equitable administration of Florida's local property tax system

Functions

- Review and approve the property tax rolls for each of Florida's 67 counties each year
- Review and approve the annual budgets of property appraisers and tax collectors
- Ensure that Florida's 644 local levying authorities comply with millage levying procedures, and public disclosure laws
- Provide technical and legal guidance to local officials
- Review certain property tax claims for refunds
- Provide training to elected officials and levying authorities
- Provide training and oversight to value adjustment boards

Quick Facts

- In 2011, Florida's local governments and taxing authorities levied more than **\$24.4 billion** in taxes on **9.9 million parcels** of real and tangible personal property, with a total market value of **\$1.85 trillion**.
 - **\$26 million** distributed to 29 fiscally constrained counties.
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Child Support

Purpose

To help children get the financial support they need when it is not received from one or both parents

Functions

- Locate parents
- Establish paternity
- Establish and enforce child support orders
- Receive and distribute child support payments
- Educate and assist parents and the public
- Work with other entities that carry out critical steps in the child support process, including state agencies, county officials, other states and countries

Quick Facts

- Provide services to more than **1 million children**
 - Collect over **\$1.61 billion annually in child support** payments of which 90% is from enforcement actions
 - Each state is required by the federal government to operate a child support enforcement program as a condition for receiving the Temporary Assistance for Needy Families (TANF) federal block grant
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Department of Revenue Contacts

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- **Maria Johnson**
Director of General Tax Administration
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- **James McAdams**
Director of Property Tax Oversight
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- **Tony Powell**
Director of Information Services
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- **Andrea Moreland**
Director of Legislative and Cabinet Services
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- **Lia Mattuski**
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- **Nancy Terrel**
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- **Sharon Doredant**
Inspector General
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- **Jill Ghini**
Director of Workforce Management
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Subcommittee on Finance and Tax Meeting

December 6, 2012

Meeting Notice

Tab 1 – Subcommittee Overview

- a. List of Members
- b. Staff
- c. Staff Assignments

Tab 2 – Jurisdiction

- a. Areas of Responsibility
- b. Resources

Tab 3 – Consensus Estimating Conferences

- a. Description
- b. Table of 2012 Impact Conference Results

Tab 4 – Florida's Revenue Structure

- a. Definitions
- b. State Revenue Charts

Tab 5 – Recurring Issues

Tab 6 – 2012 Constitutional Amendments

Appropriations Subcommittee on Finance and Tax

Dorothy Hukill, Chair – District 8

210 SOB
Tallahassee Office: 5008
District:
Assistants: Connie, Lindsey, Edith

Jeremy Ring, Vice Chair – District 29

405 SOB
Tallahassee Office: 5029
District: 42900
Assistants: Stephanie, Sheldon, Joel

Joseph Abruzzo – District 25

222 SOB
Tallahassee Office: 5025
District:
Assistants: Jessica, Emily, Kimberly

Thad Altman – District 16

314 SOB
Tallahassee Office: 5016
District: 41600
Assistants: Nancy, Rick

Jeffrey "Jeff" Brandes – District 22

318 SOB
Tallahassee Office: 5022
District:
Assistants: Caitlin, Chris, Robert "Bob"

Jeff Clemens – District 27

226 SOB
Tallahassee Office: 5027
District:
Assistants: Beth, Evelyn

Miguel Diaz de la Portilla – District 40

312 SOB
Tallahassee Office: 5040
District: 44000
Assistants: Patricia, Anabel, Julio

Greg Evers – District 2

308 SOB
Tallahassee Office: 5002
District: 40200, 40210
Assistants: Michael, Gregory, Ann, Molly

Andy Gardiner – District 13

420 SOB
Tallahassee Office: 5013
District: 41300
Assistants: Gina, Kathy, Stacy

Gwen Margolis – District 35

414 SOB
Tallahassee Office: 5035
District: 43500
Assistants: Jeff, Zoraida, David

Maria Sachs – District 34

216 SOB
Tallahassee Office: 5034
District: 43400
Assistants: Rebecca, August

David Simmons – District 10

406 SOB
Tallahassee Office: 5010
District: 41000
Assistants: Jean, Valerie, Diane

Staff
Subcommittee on Finance and Tax

Cheryl Dewees, Administrative Assistant

Cheryl has worked for the Senate for 9 years, and she recently transferred to the committee from the Secretary of the Senate's Office. She has a B.S. from Florida State University and has lived in Tallahassee since 1996.

Robert Babin, Senior Attorney

This is Robert's third year with the Senate. Previously, he worked for the Florida Department of Revenue for 7 years, serving most recently as the Department's Legislative and Cabinet Services Director. He has a B.A. from the University of West Florida, and he has a Law Degree and Masters in Tax Law degree from the University of Florida. He is originally from Pensacola and has lived in Tallahassee since 2004.

Ashley Cote, Legislative Analyst

This is Ashley's third year with the Senate. She has worked as an Economist for both the Agency for Workforce Innovation and the Department of Revenue. She has a B.A. from Assumption College and a Masters Degree in Economics from Florida State University. She is originally from Connecticut and has lived in Tallahassee since 2006.

Ellen Fournier, Chief Legislative Analyst

Ellen has worked for the Florida Senate in the Finance and Tax area since 1990. Ellen also worked for the Florida Department of Commerce for 6 years, and was an adjunct professor of economics at FAMU in 1984. She served as a visiting professor of economics at the U.S. Naval Academy in 1978-79. She has a B.A. from Roanoke College and a Masters Degree in Economics from the University of Virginia. She is originally from Virginia, and has lived in Tallahassee since 1980.

Jose Diez-Arguelles, Staff Director

This is Jose's third year with the Senate. He has 15 years of legislative experience with the House of Representatives, serving as Staff Director of the Finance and Tax committee for over 8 years. Also, he has worked at the Public Service Commission, the Department of Insurance, as an Administrative Law Judge and in private practice. He has a B.A. and Law Degree from Florida State University and a Masters in Tax Law degree from Boston University. He is originally from Cuba and has lived in Tallahassee since 1971.

Staff Assignments 2012-13 – Subcommittee on Finance and Tax

Revenue Source	Ellen	Robert	Ashley	Jose
Article V Fees and Transfers				
Beverage Licenses			X	
Beverage Tax			X	
Cigarette and Other Tobacco Products Tax and Surcharge	X			
Citrus Taxes			X	
Communications Services Tax (state and local)			X	
Corporation Fees		X		
Corporation Income and Emergency Excise Tax		X		
Documentary Stamp Tax	X			
Dry Cleaning Tax			X	
Estate Tax		X		
Gross Receipts Tax on utilities			X	
Insurance Taxes and Fees	X			
Intangibles Tax	X			
Lottery	X		O	
Motor Fuel and Diesel Fuel Taxes (state and local)			X	
Pari-Mutuel Tax	X			
Pollutant Taxes and Fees			X	
Sales and Use Tax (state and local)	X		O	
Severance Taxes, Oil and Gas			X	
Severance Taxes, Solid Minerals			X	
Slot Machine Tax and Indian Gaming	X		O	
Unemployment Compensation Tax		X		
Ad Valorem, Special Assessment Impact Fees		X		
Local Business Taxes		X		
Public Service Tax			X	
Bond Finance				X
Tax Administration		X		
Revenue Limitation	X		X	X
Revenue Estimating	X	O	X	X
Legal Issues		X		X
Auto Title and Lien Fees				
Driver Licenses				
Health Care Assessments				
Hotel and Restaurant Licenses and Fees				
Hunting and Fishing Licenses				
Inspection Licenses and Fees				
Medical Hospital Fees				
Motor Boat Licenses				
Motor Vehicle and Mobile Home Licenses				
Professional and Occupational Licensing Fees				
Workers' Compensation Assessments				

Areas of Responsibility

Subcommittee on Finance and Tax

The Subcommittee on Finance and Tax generally considers and evaluates proposals affecting state and local government revenue sources. When appropriate, the subcommittee also examines proposals dealing with other state and local government financial matters, e.g., the issuance of bonds and investment activities. Committee staff represents the Senate in the revenue estimating process set forth in Sections 216.133 – 137, Florida Statutes.

RESOURCES

1. **Article VII, Florida Constitution**

2. ***Florida Tax Handbook***

The *Florida Tax Handbook* provides statutory and administering authority for all specific revenue sources and recent history and near-term estimates of revenue collections and dispositions. The tax base and rate of each source is provided, along with a brief statutory history. The *Handbook*, which is updated annually by the Revenue Estimating Conference, includes estimates of the fiscal impact for all current exemptions, refunds, and allowances, and potential rate changes.

The *Handbook* also provides an overview of state revenues and expenditures, describes the Budget Stabilization Fund, and explains the consensus estimating conference process. It includes a section on major pending litigation which could significantly affect state revenue collections or tax policy.

The latest edition of the *Florida Tax Handbook* can be found at:

<http://edr.state.fl.us/Content/revenues/reports/tax-handbook/index.cfm>

The 2013 edition will be published in early 2013.

3. ***Local Government Financial Information Handbook***

The *Local Government Financial Information Handbook* includes descriptions of local government revenue sources, and identifies the authority under which each is imposed, whether constitutional, home rule, or statutory. For many local revenue sources the *Handbook* includes revenue estimates for the upcoming state or local fiscal year; for others it provides the website address for data on actual collections. The *Handbook* also includes information on local option sales, fuel, and transient rental tax rates, and local population estimates. It is updated each October by the Office of Economic and Demographic Research, with assistance provided by the Department of Revenue's Office of Tax Research.

The latest edition of the *Local Government Financial Information Handbook* can be found at:

<http://edr.state.fl.us/Content/local-government/reports/index.cfm>

Consensus Estimating Conferences

- Formal process to develop “official” information for state planning and budgeting system. (Sections. 216.133-216.137, F.S.)
- Established in statute in 1985, but existed since 1970 informally.
- Why does Florida have a consensus estimating process?
 - The consensus estimating process allows policymakers to evaluate policy options with agreed-to fiscal impacts.
 - It frees the policymakers to consider policy options rather than debating fiscal impacts.
 - It produces results based on the best available information that can be accepted by all parties.
 - It provides the revenue estimates for monitoring the balanced budget provision of Section 1(d), Article VII, Florida Constitution.
- Major projections:
 - General Revenue funds available
 - Lottery funds
 - Transportation funds
 - Prison population
 - Social services caseloads
 - Public school enrollment
 - Public education capital outlay funds
- 10 Formal Conferences
 - 4 voting principals in each—professional staff from House, Senate, Governor’s Office, and Office of Economic and Demographic Research.
 - Consensus is reached only by unanimous consent among the principals.
 - Generally assume current law and current administration.

- Conferences held throughout the year:
 - Spring – for the Legislative Budget
 - Summer – for the Long Range Financial Plan
 - Fall – for the Governor’s Budget Request

- Impact Conferences – evaluate fiscal impacts of proposed legislation.

REVENUE ESTIMATING CONFERENCE
Impact Conference Results

Updated Through 05/15/12

Chapter Law	Tax Source	Page	Date	Issue	Bill Number(s)	2012-13							
						General Revenue		State Trust		Local		Total	
						Cash	Recurr	Cash	Recurr	Cash	Recurr	Cash	Recurr
2012-193	Ad Valorem Tax	511	3/16/2012	Abandonment of Homestead	CS/HB7097	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Ad Valorem Tax	54	11/10/2011	Additional Homestead Exemption 30% \$75K to \$200K, 15% \$200K to \$400K (2)	SJR314	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
	Ad Valorem Tax	362	2/3/2012	Additional Homestead Exemption, 20% 75K to 200K, 10% 200K to 400K (25)	CS/SJR314	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
2012-193	Ad Valorem Tax	462	2/24/2012	Assignment of Ownership Shares	CS/HB7097	0.0	0.0	0.0	0.0	(0.1)	(0.2)	(0.1)	(0.2)
2012-45	Ad Valorem Tax	605	4/25/2012	County Boundary Lines, Beau Rivage (7)	CS/SB809	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
2012-193, 2012-159	Ad Valorem Tax	316	1/27/2012	Deployed Service Member Exemption, new operations	CS/HB7097, CS/CS/SB922	0.0	0.0	0.0	0.0	(0.1)	0.0	(0.1)	0.0
2012-193	Ad Valorem Tax	508	3/2/2012	Educational Institutions	CS/HB7097	0.0	0.0	0.0	0.0	(0.7)	(0.7)	(0.7)	(0.7)
	Ad Valorem Tax	56	11/10/2011	First time homesteaders (3)	HJR381 (2011) update	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
2012-193	Ad Valorem Tax	414	2/10/2012	Government Owned Property	HB7097	0.0	0.0	0.0	0.0	(2.8)	(2.8)	(2.8)	(2.8)
	Ad Valorem Tax	311	1/27/2012	Government Owned Property		0.0	0.0	0.0	0.0	(79.7)	(79.7)	(79.7)	(79.7)
	Ad Valorem Tax	114	12/9/2011	Homestead Recapture Limitation (9)	SJR314	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
	Ad Valorem Tax	116	12/9/2011	Homestead Recapture Limitation (9)	HJR381 (2011) update	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
	Ad Valorem Tax	430	2/17/2012	Housing Authorities	Proposed strike-all amendment to SB1182	0.0	0.0	0.0	0.0	0.0	(0.2)	0.0	(0.2)
2012-83	Ad Valorem Tax	575	4/16/2012	Insects (Bees)	CS/HB1197	0.0	0.0	0.0	0.0	(*)	(*)	(*)	(*)
2012-57	Ad Valorem Tax	297	4/25/2012	Low Income Tenure Based Senior Exemption	CS/HB357	** Included in impact of CS/HJR169 **							
	Ad Valorem Tax	188	1/6/2012	Low Income Tenure Based Senior Exemption (18)	SJR1740, HJR169	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
JR	Ad Valorem Tax	297	4/25/2012	Low Income Tenure Based Senior Exemption (29)	CS/HJR169	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
	Ad Valorem Tax	70	11/10/2011	Non-homestead property cap, reduce from 10% to 5% (5)	HJR381 (2011) update	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
	Ad Valorem Tax	62	11/10/2011	Non-homestead property cap, reduce from 10% to 7% (4)	SJR314	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
	Ad Valorem Tax	124	12/9/2011	Non-homestead Recapture Limitation, 10% to 5% (11)	HJR381 (2011) update	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
	Ad Valorem Tax	118	12/9/2011	Non-homestead Recapture Limitation, 10% to 7% (10)	SJR314	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
2012-193	Ad Valorem Tax	369	2/3/2012	Order of Exemptions	PCB FTC 12-01, CS/HB7097	0.0	0.0	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
	Ad Valorem Tax	163	12/22/2011	Order of exemptions (14)	SB1256	0.0	0.0	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
	Ad Valorem Tax	90	11/28/2011	Property Assessments, Distressed Sales (8)	HB251	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
	Ad Valorem Tax	330	2/3/2012	Renewable Energy Improvements	CS/HB133	0.0	0.0	0.0	0.0	0.0	(7.4)	0.0	(7.4)
2012-193	Ad Valorem Tax	153	12/22/2011	Retroactive application (13)	SB1256, CS/HB7097	0.0	0.0	0.0	0.0	(0.2)	(0.2)	(0.2)	(0.2)
	Ad Valorem Tax	1	10/14/2011	Senior Homestead Assessment Limitation Cap (1)	HJR55, SJR838	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
2012-54	Ad Valorem Tax	82	11/28/2011	Spouses of Persons Killed in the Line of Duty, implementing bill	HB95, SB1058	** Included in impact of HJR93, SJR1056 **							
JR	Ad Valorem Tax	82	11/28/2011	Spouses of Persons Killed in the Line of Duty, proposed constitutional amendment (6)	HJR93, SJR1056	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
	Ad Valorem Tax	321	1/27/2012	Storm Hardening	CS/HB133	0.0	0.0	0.0	0.0	0.0	(50.3)	0.0	(50.3)
	Ad Valorem Tax	186	1/6/2012	Tangible Personal Property Exemption, \$25,000 (17)	HB1005, SB1062	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
	Ad Valorem Tax	184	1/6/2012	Tangible Personal Property Exemption, Constitutional Amendment	HJR1003	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
	Ad Valorem Tax	184	1/6/2012	Tangible Personal Property Exemption, Constitutional Amendment	SJR1064	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
JR	Ad Valorem Tax	646	5/7/2012	Tangible Personal Property Exemption, Constitutional Amendment (33)	HJR1003	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
2012-126	Ad Valorem Tax	607	4/25/2012	Water Management Districts	SB1986	0.0	0.0	0.0	0.0	+/-	+/-	+/-	+/-
2012-241	Alcoholic Beverage Licenses	617	5/7/2012	Citrus County	CS/HB637	*	*	*	*	*	*	*	*
2012-100	Article V Fees & Transfers	433	2/17/2012	1/12th July 1 GR Transfer	SB7066	(55.6)	0.0	55.6	0.0	0.0	0.0	0.0	0.0
	Article V Fees & Transfers	649	5/15/2012	Administrative Provisions Relating to Clerks' Fees	CS/HB7095	**	**	**	**	**	**	**	**
	Article V Fees & Transfers	433	2/17/2012	Quarterly GR Transfers	SB7066	(41.7)	0.0	41.7	0.0	0.0	0.0	0.0	0.0
2012-138	Article V Fees & Transfers	465	2/24/2012	Redirect Certain Revenues that Fund Clerks of Court Operations	HB5405	(19.4)	(22.2)	(357.3)	(388.7)	376.7	410.9	0.0	0.0
	Article V Fees & Transfers	512	3/16/2012	Redirect from State Court Revenue Trust Fund to General Revenue	HB5403	188.8	188.8	(188.8)	(188.8)	0.0	0.0	0.0	0.0
	Article V Fees & Transfers	468	2/24/2012	Redirect Mortgage Foreclosure Filing Fees from SCRTF to GR	HB5403	206.4	206.4	(206.4)	(206.4)	0.0	0.0	0.0	0.0
	Article V Fees & Transfers	433	2/17/2012	Redirected Fees GR to SCRTF	SB7066	(1.7)	(1.9)	1.7	1.9	0.0	0.0	0.0	0.0
	Article V Fees & Transfers	433	2/17/2012	Revenues Excess/Shortfalls	SB7066	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Article V Traffic Fines	338	2/3/2012	Red Light Cameras, vehicle operated by person other than owner	CS/HB343	(0.3)	(0.4)	(1.0)	(1.1)	(1.0)	(1.0)	(2.3)	(2.5)
2012-32	Cigarette Excise Tax	555	3/16/2012	Distributions: Moffitt Center, Biomedical Research Trust Fund	HB7087, Sections 3	0.0	(7.6)	0.0	7.6	0.0	0.0	0.0	0.0
	Cigarette Excise Tax	60	11/10/2011	Moffitt Center distribution	SB342, HB123	0.0	(13.2)	0.0	13.2	0.0	0.0	0.0	0.0
	Cigarette Excise Tax	334	2/3/2012	Moffitt Center, Biomedical Research Trust Fund distributions	PCB FTC 12-07	(7.6)	(7.6)	7.6	7.6	0.0	0.0	0.0	0.0
2012-182	Citrus Fruit Box Tax	634	5/7/2012	Maximum Tax Rates	CS/CS/HB1237	(**)	(**)	(**)	(**)	0.0	0.0	(**)	(**)
	Communications Services Tax	239	1/20/2012	Digital Goods definition and exclusion	Amendment to HB809 & SB1060	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
	Communications Services Tax	242	1/20/2012	Digital Services definition and exclusion	Amendment to HB809 & SB1060	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
2012-70	Communications Services Tax	249	1/20/2012	Local taxing jurisdictions	Amendment to HB809 & SB1060	0.0	0.0	0.0	0.0	(4.3)	(4.7)	(4.3)	(4.7)

REVENUE ESTIMATING CONFERENCE
Impact Conference Results

Updated Through 05/15/12

Chapter Law	Tax Source	Page	Date	Issue	Bill Number(s)	2012-13							
						General Revenue		State Trust		Local		Total	
						Cash	Recurr	Cash	Recurr	Cash	Recurr	Cash	Recurr
	Communications Services Tax	294	1/20/2012	Pre-paid calling arrangements	Amendment to HB809 & SB1060	(5.4)	(11.7)	(23.5)	(51.4)	(40.6)	(97.3)	(69.5)	(160.4)
	Communications Services Tax	376	2/10/2012	Redirect .45% from Sales Tax to Gross Receipts Tax	HB5703	(39.3)	(47.1)	44.3	53.1	(5.0)	(6.0)	0.0	0.0
2012-70	Communications Services Tax	245	2/17/2012	Remedial and Retroactive (28)	Proposed amendment to CS/HB809 and CS/CS/SB1060	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
2012-70	Communications Services Tax	456	2/17/2012	Unbundling (23)	Proposed amendment to CS/HB809 and CS/CS/SB1060	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
2012-71	Corporate Filing Fees	639	5/7/2012	Limited Agricultural Association Conversion to Non-profit Corporations	HB827	-	0.0	0.0	0.0	0.0	0.0	-	0.0
2012-32	Corporate Income Tax	192	1/6/2012	Exemption increase from \$25,000 to \$50,000	Governor's proposal, HB7087	(9.9)	(29.4)	0.0	0.0	0.0	0.0	(9.9)	(29.4)
	Corporate Income Tax	285	1/20/2012	Florida Renewable Energy Production Credit		0.0	(5.0)	0.0	0.0	0.0	0.0	0.0	(5.0)
	Corporate Income Tax	195	1/6/2012	New Markets	HB1119	0.0	(20.0)	0.0	0.0	0.0	0.0	0.0	(20.0)
2012-145	Corporate Income Tax	578	4/16/2012	Payment date change	HB5701	100.0	0.0	0.0	0.0	0.0	0.0	100.0	0.0
	Corporate Income Tax	194	1/6/2012	Payment date change (19)	Governor's proposal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012-145	Corporate Income Tax	337	2/3/2012	Piggyback	HB5701	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
VETOED	Corporate Income Tax	336	2/3/2012	Qualified Capital Expenditures	CS/SB1304, Section 8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012-117	Corporate Income Tax	668	5/15/2012	Renewable Energy Investment Tax Credits	CS/CS/HB7117	(1.0)	(10.0)	0.0	0.0	0.0	0.0	(1.0)	(10.0)
	Corporate Income Tax	247	2/17/2012	Renewable Energy Investment Tax Credits	CS/HB7117	(1.0)	(10.0)	0.0	0.0	0.0	0.0	(1.0)	(10.0)
	Corporate Income Tax	374	2/10/2012	Renewable Energy Investment Tax Credits	SB2094	(1.0)	(10.0)	0.0	0.0	0.0	0.0	(1.0)	(10.0)
	Corporate Income Tax	668	5/15/2012	Renewable Energy Production Credits	CS/CS/HB7117	0.0	(10.0)	0.0	0.0	0.0	0.0	0.0	(10.0)
	Corporate Income Tax	247	2/17/2012	Renewable Energy Production Credits	CS/HB7117	0.0	(5.0)	0.0	0.0	0.0	0.0	0.0	(5.0)
	Corporate Income Tax	374	2/10/2012	Renewable Energy Production Credits	SB2094	0.0	(5.0)	0.0	0.0	0.0	0.0	0.0	(5.0)
	Corporate Income Tax	285	1/20/2012	Renewable Energy Technologies Investment Tax Credit		(2.5)	(10.0)	0.0	0.0	0.0	0.0	(2.5)	(10.0)
2012-32	Corporate/Insurance Premium	557	3/16/2012	New Markets	HB7087, Sections 16 & 17	0.0	(13.6)	0.0	0.0	0.0	0.0	0.0	(13.6)
VETOED	Corporate/Insurance Premium/Other GR	648	5/15/2012	Tax Credits, CAT fund funding	HB5505	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012-124	Court-Related Assessments	480	3/2/2012	Mandatory monetary assessments	SB1964	**	**	**	**	**	**	**	**
2012-118	Documentary Stamp Tax	610	4/25/2012	Debt Service Related to Bond Sales	HB5001	(2.6)	(2.6)	2.6	2.6	0.0	0.0	0.0	0.0
2012-181	Drivers' Licenses	623	5/7/2012	Exemption of Fees for ID Cards for the Homeless	CS/CS/HB1223	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2012-181	Drivers' Licenses	623	5/7/2012	Specialty licenses & id cards for universities, sports teams, armed services	CS/CS/HB1223	-	0.0	-	0.0	0.0	0.0	-	0.0
2012-82	Drivers' Licenses	618	5/7/2012	Veterans V Designations	CS/HB1165	-	-	-	-	-	-	-	-
	Drivers' Licenses	475	2/24/2012	Voluntary Contributions to the Homeless	CS/HB531	-	-	-	-	0.0	0.0	-	-
2012-86	Highway Safety Fees	620	5/7/2012	Voluntary Contributions, Autism, Support Our Troops	CS/HB1287	0.0	0.0	-	-	0.0	0.0	-	-
2012-181	Highway Safety Fees	623	5/7/2012	Voluntary Contributions, Autism, Support Our Troops, Take Stock in Children, Food Banks	CS/CS/HB1223	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1
2012-151	Insurance License Fees	636	5/7/2012	Captive Insurance Companies	CS/CS/HB1101	0.0	**	0.0	**	0.0	0.0	0.0	**
2012-151	Insurance License Fees	637	5/7/2012	Travel Insurance	CS/CS/HB1101	0.0	-	0.0	-	0.0	-	0.0	-
	Insurance Premium Tax	314	1/27/2012	Mutual Property and Casualty Insurer, contribution to surplus	SB1190	(**)	(**)	0.0	0.0	0.0	0.0	(**)	(**)
	Insurance Premium Tax	253	1/20/2012	Police Pension Plans	CS/SB698	(*)	(*)	0.0	0.0	-	-	0.0	0.0
2012-32	Intangibles Tax	552	3/16/2012	Government Leaseholds	HB7087, sections 1 and 2	0.0	0.0	0.0	0.0	(0.9)	(0.9)	(0.9)	(0.9)
	Intangibles Tax	449	2/17/2012	Government Leaseholds--All	CS/CS/SB1108 section 1	0.0	0.0	0.0	0.0	(0.9)	(0.9)	(0.9)	(0.9)
	Intangibles Tax	452	2/17/2012	Government Leaseholds--Fixed Base Operators	Proposed amendment to CS/CS/SB1108	0.0	0.0	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)
	Local Business Receipts Tax	42	11/3/2011	Real Estate Brokers and Sales Associations, Exemption	HB361/SB770	0.0	0.0	0.0	0.0	(3.8)	(3.8)	(3.8)	(3.8)
	Local Business Receipts Tax	5	11/28/2011	Repeal Business Receipts Tax	HB4025	0.0	0.0	0.0	0.0	(164.0)	(164.0)	(164.0)	(164.0)
	Local Business Receipts Tax	255	1/20/2012	Repeal Business Receipts Tax, except debt obligations	HB1063	0.0	0.0	0.0	0.0	(146.5)	(146.5)	(146.5)	(146.5)
2012-102	Local Business Taxes and Fees	651	5/15/2012	Exemption for real estate brokers and sales associations from BTR	HB7125	0.0	0.0	0.0	0.0	(3.8)	(3.8)	(3.8)	(3.8)
2012-204	Local Business Taxes and Fees	513	3/16/2012	Fair Associations	CS/CS/HB449, section 11	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012-83	Local Business Taxes and Fees	514	3/16/2012	Stormwater Fees for Agricultural Lands	HB1197, section 1	0.0	0.0	0.0	0.0	(0.8)	(0.9)	(0.8)	(0.9)
	Local Fees	471	2/24/2012	Airport Parking Fees--vehicles equipped for power mobility devices	CS/SB780	0.0	0.0	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
	Local Fees	268	1/20/2012	Stormwater assessments for agricultural lands	HB1021, SB1184, section 1	0.0	0.0	0.0	0.0	(54.2)	(54.3)	(54.2)	(54.3)
2012-127	Local Government Fees	579	4/16/2012	Independent Special District Rate Reduction	SB1996	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
	Local Taxes and Fees	96	12/2/2011	Animal Control/Animal Cruelty	SB488/HB527	0.0	0.0	0.1	0.1	0.8	0.8	0.9	0.9
2012-107	Local Taxes and Fees	346	2/3/2012	Miami-Dade Lake Belt Water Treatment Plant Upgrade Fee, transfer of proceeds	CS/HB377, CS/CS/SB182	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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						General Revenue		State Trust		Local		Total	
						Cash	Recurr	Cash	Recurr	Cash	Recurr	Cash	Recurr
2012-118	Lottery	33	11/3/2011	350 Additional Terminals	HB5001	0.0	0.0	5.2	5.2	0.0	0.0	5.2	5.2
2012-130, 2012-118	Lottery	33	11/3/2011	350 Full-service Vending Machines	CS/HB843, HB5001	0.0	0.0	8.1	21.0	0.0	0.0	8.1	21.0
	Lottery	33	11/3/2011	500 Additional Instant Ticket Vending Machines		0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1
2012-118	Lottery	595	4/16/2012	Increased Advertising	HB5001	0.0	0.0	2.3	2.3	0.0	0.0	2.3	2.3
2012-33	Medical and Hospital Fees	601	4/16/2012	Backlog at 85% with Challenge (31)	HB5301	75.2	21.5	0.0	0.0	0.0	0.0	75.2	21.5
	Medical and Hospital Fees	392	2/10/2012	Medical Hospital Fee Collections, backlog at 85% (26)		77.5	21.6	0.0	0.0	0.0	0.0	77.5	21.6
	Medical and Hospital Fees	302	1/27/2012	Medical Hospital Fee Collections, without change to s. 409.915(1)		25.6	0.0	0.0	0.0	0.0	0.0	25.6	0.0
2012-174, 2012-83	Motor Fuel Tax	223	1/13/2012	Citrus Equipment	HB1021, SB1184, section 2, CS/HB1197.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Motor Vehicle Licenses	315	1/27/2012	American Legion Specialty Plate	CS/CS/SB922	0.0	0.0	**	**	0.0	0.0	**	**
2012-174	Motor Vehicle Licenses	609	4/25/2012	Combat Infantry Badge or Combat Action Badge Recipients	CS/CS/HB599, section 99	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012-181	Motor Vehicle Licenses	623	5/7/2012	Optional special plates for former members of Congress or the State Legislature	CS/CS/HB1223	0.0	0.0	**	**	0.0	0.0	**	**
2012-181	Motor Vehicle Licenses	623	5/7/2012	Refunds when plates surrendered prior to end of renewal period	CS/CS/HB1223	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2012-110	Motor Vehicle Licenses	628	5/7/2012	Refunds when plates surrendered prior to end of renewal period	CS/HB763	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2012-159	Motor Vehicle Licenses	315	1/27/2012	Special Use Plates: Combat Infantry Badge, Vietnam Veteran, Korean Conflict Veteran	CS/CS/SB922	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012-159	Motor Vehicle Licenses	315	1/27/2012	Special Use Plates: Distinguished Service Cross, Navy Cross, Air Force Cross, Silver Star	CS/CS/SB922	0.0	0.0	(**)	(**)	0.0	0.0	(**)	(**)
	Motor Vehicle Licenses	469	2/24/2012	Voluntary Contributions to the Homeless	CS/HB531	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012-128	Motor Vehicle Title Fees	550	4/16/2012	Redirect Title Fees	SB1998, section 11	(200.0)	(200.0)	200.0	200.0	0.0	0.0	0.0	0.0
2013-32	Oil and Gas Severance Tax	365	2/3/2012	Mature Field Recovery Oil Tax Rate	CS/CS/HB87, HB7087	(0.9)	(1.0)	0.1	0.1	(0.1)	(0.1)	(0.9)	(1.0)
	Oil and Gas Severance Tax	206	1/6/2012	Mature Field Recovery Oil Tax Rate	CS/HB87	(0.3)	(1.8)	(0.1)	(0.3)	(*)	(0.1)	(0.4)	(2.2)
	Oil and Gas Severance Tax	78	11/28/2011	Mature Field Recovery Oil Tax Rate	HB87 amendment	(2.7)	(2.9)	(0.4)	(0.4)	(0.2)	(0.2)	(3.3)	(3.5)
	Oil and Gas Severance Tax	25	10/26/2011	New wells exemption	HB87	(0.4)	(4.6)	(0.1)	(0.7)	(0.1)	(1.0)	(0.6)	(6.3)
2012-125	Other Taxes and Fees	520	3/16/2012	\$100 Fine for Criminal Offenses	SB1968	0.1	0.2	1.7	2.2	0.0	0.0	1.8	2.4
2012-24	Other Taxes and Fees	523	3/16/2012	911 Fee Exemption for Certain Law Enforcement Officers	CS/HB1227	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2012-190	Other Taxes and Fees	488	3/2/2012	Aquaculture Registration Fees	CS/CS/HB7021	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2012-37	Other Taxes and Fees	352	2/3/2012	Blood Establishments	CS/SB364, HB475	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2012-72, 2012-143	Other Taxes and Fees	581	4/16/2012	Boxing Pay Per View	HB5511, CS/CS/HB887	(*)	(*)	(0.3)	(0.3)	0.0	0.0	(0.3)	(0.3)
	Other Taxes and Fees	399	2/10/2012	Boxing Pay Per View	CS/SB1252	(*)	(*)	(0.2)	(0.3)	0.0	0.0	(0.2)	(0.3)
2012-72, 2012-13	Other Taxes and Fees	531	3/16/2012	Building Construction and Inspection	CS/CS/SB704, CS/CS/HB887	-	-	-	-	0.0	0.0	-	-
2012-65	Other Taxes and Fees	630	5/7/2012	Coastal Construction Permits	CS/HB691	+/-	+/-	+/-	+/-	+/-	+/-	+/-	+/-
2012-144	Other Taxes and Fees	481	3/2/2012	Concealed Weapons and Firearms Licenses	HB5601	(*)	(*)	(0.9)	(0.9)	0.0	0.0	(0.9)	(0.9)
2012-14	Other Taxes and Fees	526	3/16/2012	Dental Hygienist certification to administer anesthetic	SB1040	-	-	-	-	0.0	0.0	-	-
2012-67	Other Taxes and Fees	632	5/7/2012	Do Not Call List Fees	CS/CS/HB749	(*)	(*)	(0.5)	(0.5)	0.0	0.0	(0.5)	(0.5)
2012-168	Other Taxes and Fees	535	3/16/2012	Endorsement of Radiologic Technologist Specialty	CS/HB309	-	-	-	-	0.0	0.0	-	-
2012-205	Other Taxes and Fees	608	4/25/2012	Environmental Regulation	CS/CS/CS/CS/HB503	0.0	0.0	(**)	(**)	(**)	(**)	(**)	(**)
2012-160	Other Taxes and Fees	640	5/7/2012	Exemptions from nursing home registration and licensure requirements	HB787	(*)	(*)	(0.2)	(0.2)	0.0	0.0	(0.2)	(0.2)
2012-190	Other Taxes and Fees	488	3/2/2012	Fertilizer licenses and Fees	CS/CS/HB7021	0.0	0.0	0.4	1.0	0.0	0.0	0.4	1.0
2012-83	Other Taxes and Fees	536	3/16/2012	Florida Farm Winery Program	CS/HB1197, section 4	-	-	-	-	0.0	0.0	-	-
2012-105	Other Taxes and Fees	642	5/7/2012	Increased Civil Penalty for Certain Prostitution Offenses	CS/CS/HB99	**	**	**	**	0.0	0.0	**	**
2012-209	Other Taxes and Fees	638	5/7/2012	Insurance Agents and Adjusters Licenses	HB725	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2012-190	Other Taxes and Fees	488	3/2/2012	Milkfat Tester License	CS/CS/HB7021	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2012-140	Other Taxes and Fees	532	3/16/2012	One-Stop Business Registration Portal and Clearing Trust Fund	HB5501, HB5503	(**)	0.0	(**)	0.0	0.0	0.0	(**)	0.0
2012-165	Other Taxes and Fees	527	3/16/2012	Public Lodging Establishments	CS/HB249	(*)	(*)	(0.1)	(0.1)	0.0	0.0	(0.1)	(0.1)
2012-208	Other Taxes and Fees	353	2/3/2012	Real Estate Schools	HB4043, HB693	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2012-61, 2012-72	Other Taxes and Fees	582	4/16/2012	Reducing and Streamlining Regulations (DBPR)	CS/HB517, CS/CS/CS/HB887	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
	Other Taxes and Fees	401	2/10/2012	Reducing and Streamlining Regulations (DBPR)	CS/HB517	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2012-211	Other Taxes and Fees	641	5/7/2012	Registered Contractors	CS/CS/HB897	-	0.0	0.3	0.0	0.0	0.0	0.3	0.0
2012-72	Other Taxes and Fees	670	5/7/2012	Registered Contractors	CS/CS/HB887	-	0.0	0.3	0.0	0.0	0.0	0.3	0.0
	Other Taxes and Fees	400	2/10/2012	Registered Contractors	CS/SB1252	-	0.0	0.6	0.0	0.0	0.0	0.6	0.0
2012-95	Other Taxes and Fees	529	3/16/2012	Scuba divers' fishing licenses, Florida Wildlife Magazine, Blue Crab Endorsement Fee	CS/HB7025	(*)	(*)	(*)	(*)	0.0	0.0	(*)	(*)
2012-179	Other Taxes and Fees	643	5/7/2012	Secondhand Dealers Registration Fees	HB885	-	-	-	-	0.0	0.0	-	-
2012-202	Other Taxes and Fees	402	2/10/2012	Sovereignty Submerged Lands	SB88, HB13	(0.1)	(0.1)	(0.9)	(0.9)	0.0	0.0	(1.0)	(1.0)

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						General Revenue		State Trust		Local		Total	
						Cash	Recurr	Cash	Recurr	Cash	Recurr	Cash	Recurr
2012-198	Other Taxes and Fees	524	3/16/2012	Sponsorship of State Trails	SB268	0.4	0.4	4.8	4.8	0.0	0.0	5.2	5.2
2012-141	Other Taxes and Fees	485	3/2/2012	Statewide Law Enforcement Radio System Funding	HB5507								
2012-174, 2012-128	Other Taxes and Fees	613	4/25/2012	Tolls, additional tolls, permissive	SB1998 Section 22, HB599 Section 41	0.0	0.0	0.0	**	0.0	0.0	0.0	**
2012-174, 2012-128	Other Taxes and Fees	614	4/25/2012	Tolls, Public Transit Vehicles, Military Funerals	SB1998 Section 23, HB599 Section 42	0.0	0.0	(**)	(**)	0.0	0.0	(**)	(**)
2012-143	Other Taxes and Fees	483	3/2/2012	Transfer of License Receipts to Professional Regulation Trust Fund	HB5511	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012-126	Other Taxes and Fees	612	4/25/2012	Water Management Districts' Information Systems	SB1986, section 6	0.0	0.0	0.0	0.0	**	**	**	**
	Pari-Mutuel Tax	99	2/3/2012	Greyhound Live Racing	HB641, CS/SB382	(0.8)	(0.8)	0.0	(0.2)	0.0	0.0	(0.8)	(1.0)
	Pari-Mutuel Tax	17	10/26/2011	Greyhound Live Racing	SB382	(0.2)	(2.0)	0.0	(0.4)	0.0	0.0	(0.2)	(2.4)
	Pari-Mutuel Tax/Slot Machines Tax	197	1/6/2012	Breeders Cup Permanent Meet	HB563, SB1016	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
2012-32	Phosphate Severance Tax	408	2/10/2012	Change in tax rate and distribution percentage	HB7087	0.0	(5.6)	0.0	(3.4)	0.0	(3.6)	0.0	(12.6)
2012-32	Sales and Use Tax	569	3/16/2012	Aircraft between 2,000 and 15,000 pounds, exempt repair costs	HB7087	(4.2)	(10.0)	(*)	(*)	(0.9)	(2.3)	(5.1)	(12.3)
	Sales and Use Tax	300	1/27/2012	Aircraft between 2,000 and 15,000 pounds, exempt repair costs	HB1213, SB1384	(9.2)	(10.0)	(*)	(*)	(2.1)	(2.3)	(11.3)	(12.3)
VETOED	Sales and Use Tax	181	12/22/2011	Automated Sales Suppression Devices	SB1304, CS/HB7099	**	**	**	**	**	**	**	**
	Sales and Use Tax	108	12/9/2011	Back to School Tax Holiday, 2 3-day weekends in August, Clothing & Shoes \$75 or less, school supplies \$15 or less	HB737	(39.8)	0.0	(*)	0.0	(9.0)	0.0	(48.8)	0.0
2012-32	Sales and Use Tax	102	12/9/2011	Back to School Tax Holiday, 3 days in August, Clothing & Shoes \$75 or less, school supplies \$15 or less	SB982	(25.9)	0.0	(*)	0.0	(5.9)	0.0	(31.8)	0.0
	Sales and Use Tax	171	12/22/2011	Building Materials (15)	HB953	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
	Sales and Use Tax	287	1/20/2012	Certified Audits	SB1548, HB4099	(13.4)	(9.9)	(*)	(*)	(3.0)	(2.1)	(16.4)	(12.0)
VETOED	Sales and Use Tax	309	1/27/2012	Commercial Rentals	HB7099, Section 6	(1,111.4)	(1,212.5)	(0.1)	(0.1)	(261.0)	(284.7)	(1,372.5)	(1,497.3)
	Sales and Use Tax	549	3/16/2012	Distribution to Florida Institute of Technology		0.0	(5.0)	0.0	0.0	0.0	0.0	0.0	(5.0)
2012-32	Sales and Use Tax	573	3/16/2012	Electricity used in beef and pork packing houses	HB7087	(0.5)	(1.0)	(*)	(*)	(*)	(0.2)	(0.5)	(1.2)
	Sales and Use Tax	478	2/24/2012	Electricity used in beef and pork packing houses	HB7087	(0.9)	(1.0)	(*)	(*)	(0.2)	(0.2)	(1.1)	(1.2)
2012-32	Sales and Use Tax	571	3/16/2012	Electricity used in fruit and vegetable packing houses	HB7087	(0.4)	(0.8)	(*)	(*)	(*)	(0.2)	(0.4)	(1.0)
	Sales and Use Tax	58	2/24/2012	Electricity used in fruit and vegetable packing houses	SB592	(0.7)	(0.8)	(*)	(*)	(0.2)	(0.2)	(0.9)	(1.0)
	Sales and Use Tax	283	1/20/2012	Enterprise Zone Business Property		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012-32	Sales and Use Tax	200	1/6/2012	Expanding Manufacturers' M & E Exemption	Governor's proposal, HB7087	(19.1)	(46.0)	(*)	(*)	(4.3)	(10.4)	(23.4)	(56.4)
2012-204	Sales and Use Tax	537	3/16/2012	Fair Associations	CS/CS/HB449	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
VETOED	Sales and Use Tax	358	2/3/2012	Impoundment and Storage Fees	CS/SB1304, section 1, CS/HB7099	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales and Use Tax	224	1/13/2012	Machinery & Equipment, Expanding Manufacturers (22)	HB1071, SB1072	(153.4)	(153.4)	(*)	(*)	(34.6)	(34.6)	(188.0)	(188.0)
	Sales and Use Tax	278	1/20/2012	On-line Bookings: Changing Business Practices (24)	HB1393, SB1888	(16.3)	(32.7)	(*)	(*)	(3.7)	(7.4)	(20.0)	(40.1)
	Sales and Use Tax	425	2/10/2012	On-line Bookings: Changing Business Practices (27)	Proposed amendment/unrelated persons	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
	Sales and Use Tax	278	1/20/2012	On-line Bookings: DBPR licensing (24)	HB1393, SB1888	(4.8)	(5.2)	(*)	(*)	(1.2)	(1.2)	(6.0)	(6.4)
2012-145	Sales and Use Tax	80	11/28/2011	Paper filers, eliminate collection allowance		8.1	8.1	(0.2)	(0.2)	1.9	1.9	9.8	9.8
	Sales and Use Tax	405	2/10/2012	Private Label Credit Card Bad Debts		(12.1)	(13.2)	(*)	(*)	(2.7)	(3.0)	(14.8)	(16.2)
	Sales and Use Tax	277	1/20/2012	Renewable Energy Technologies	CS/SB2094, section 4	(0.8)	(0.8)	(*)	(*)	(0.2)	(0.2)	(1.0)	(1.0)
VETOED	Sales and Use Tax	179	12/22/2011	Security Requirements for Dealers	SB1304, CS/HB7099	**	**	**	**	**	**	**	**
	Sales and Use Tax	359	2/3/2012	Separately Stated Charges	HB1497, SB1226	(1.5)	(1.6)	(*)	(*)	(0.2)	(0.5)	(1.7)	(2.1)
2012-104	Sales and Use Tax	538	3/16/2012	Spaceport Property	HB59	(0.1)	(0.1)	(*)	(*)	(*)	(*)	(0.1)	(0.1)
	Sales and Use Tax	51	11/10/2011	Spaceport Property	SB110, HB59	(0.1)	(0.1)	(*)	(*)	(*)	(*)	(0.1)	(0.1)
2012-32	Sales and Use Tax	565	3/16/2012	Taxicabs, sale or lease of accessible vehicles	HB7087, section 9	(0.1)	(0.2)	(*)	(*)	(*)	(*)	(0.1)	(0.2)
	Sales and Use Tax	354	2/3/2012	Taxicabs, sale or lease of accessible vehicles	CS/SB1392	(0.2)	(0.2)	(*)	(*)	(*)	(*)	(0.2)	(0.2)
2012-55	Sales and Use Tax	30	10/26/2011	Transfer of Tax Liability	HB103/SB170	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
2012-32	Sales and Use Tax	560	3/16/2012	Turbine Engine Manufacturing (16)	HB7087, Section 8	(0.5)	(1.3)	(*)	(*)	(0.1)	(0.3)	(0.6)	(1.6)
	Sales and Use Tax	174	12/22/2011	Turbine Engine Manufacturing (16)	HB939	(1.2)	(1.3)	(*)	(*)	(0.3)	(0.3)	(1.5)	(1.6)
	Sales and Use Tax	407	2/10/2012	Urban High Crime Area Job Credits	HB7087	(2.6)	(2.8)	(*)	(*)	(0.5)	(0.7)	(3.1)	(3.5)
2012-32	Sales and Use Tax	455	2/17/2012	Urban High-Crimes Jobs Credit	HB7087	(3.6)	(2.8)	(*)	(*)	(0.7)	(0.7)	(4.3)	(3.5)
2012-22	Sales/Beverage/Insurance Premium/Corporate	540	3/16/2012	Scholarship Funding Organizations	CS/CS/HB859	(10.2)	(25.0)	0.0	0.0	0.0	0.0	(10.2)	(25.0)
	Sales/Beverage/Insurance Premium/Corporate	228	1/13/2012	Scholarship Funding Organizations	HB859, SB962	(31.3)	(76.3)	0.0	0.0	0.0	0.0	(31.3)	(76.3)

REVENUE ESTIMATING CONFERENCE
Impact Conference Results

Updated Through 05/15/12

Chapter Law	Tax Source	Page	Date	Issue	Bill Number(s)	2012-13							
						General Revenue		State Trust		Local		Total	
						Cash	Recurr	Cash	Recurr	Cash	Recurr	Cash	Recurr
2012-32	Sales/Corporate	45	11/3/2011	Enterprise Zones, Charlotte County	HB201, SB294	(0.2)	(0.2)	(*)	(*)	(*)	(*)	(0.2)	(0.2)
2012-32	Sales/Corporate	48	11/3/2011	Enterprise Zones, Citrus County	HB371, SB806	(0.1)	(0.1)	(*)	(*)	(*)	(*)	(0.1)	(0.1)
2012-32	Sales/Corporate	559	3/16/2012	Entertainment Industry; extend credits through 2015-16	HB7087, Section 15	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Corporate	201	1/6/2012	Sports Tourism Economic Development Zones, 10 zones (20)		(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
	Sales/Corporate	326	1/27/2012	Sports Tourism Economic Development Zones, 5 zones		(4.0)	(4.1)	(*)	(*)	(0.5)	(0.4)	(4.5)	(4.5)
	Sales/Corporate	417	2/10/2012	Tax Increment Redevelopment Districts	CS/HB595	0.0	(62.1)	0.0	(*)	0.0	56.9	0.0	(5.2)
	Sales/Corporate	421	2/10/2012	Tax Increment Redevelopment Districts	CS/HB595 with two amendments	0.0	(62.1)	0.0	(*)	0.0	56.9	0.0	(5.2)
	Slot Machines Tax/Licenses	437	2/17/2012	Slot Licensees	CS/SB382	+/-	+/-	+/-	+/-	+/-	+/-	+/-	+/-
2012-118	Tobacco Settlement TF, Biomedical Research TF	615	4/25/2012	Transfers from Lawton Chiles Endowment Fund (34)	HB5001, section 132 back of the bill	0.0	0.0	(5.7)	(5.7)	0.0	0.0	(5.7)	(5.7)
	Tourist Development Tax	278	1/20/2012	On-line Bookings: Changing Business Practices (24)	HB1393, SB1888	0.0	0.0	0.0	0.0	(16.0)	(32.0)	(16.0)	(32.0)
	Tourist Development Tax	425	2/10/2012	On-line Bookings: Changing Business Practices (27)	Proposed amendment/unrelated persons	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
	Tourist Development Tax	278	1/20/2012	On-line Bookings: DBPR licensing (24)	HB1393, SB1888	0.0	0.0	0.0	0.0	(4.6)	(5.1)	(4.6)	(5.1)
	Tourist Development Tax	425	2/10/2012	On-line Bookings: Markup	Proposed amendment/unrelated persons	0.0	0.0	0.0	0.0	(**)	(32.0)	(**)	(32.0)
	Tourist Development Tax	278	1/20/2012	On-line Bookings: Markup (24)	HB1393, SB1888	0.0	0.0	0.0	0.0	(**)	(32.0)	(**)	(32.0)
	Traffic Fines	21	10/26/2011	Yellow Light Intervals, 12/31/13 deadline	SB590	(22.2)	(44.4)	(5.0)	(9.9)	(22.8)	(45.6)	(50.0)	(99.9)
	Traffic Fines	21	10/26/2011	Yellow Light Intervals, 12/31/14 deadline	CS/HB33	(22.2)	(44.4)	(5.0)	(9.9)	(22.8)	(45.6)	(50.0)	(99.9)
2012-134	Tuition and Fees	583	4/16/2012	Excess Hours Surcharge for Baccalaureate Degrees	HB5201	0.0	0.0	0.0	0.0	0.8	2.5	0.8	2.5
	Tuition and Fees	504	3/2/2012	Excess Hours Surcharge for Baccalaureate Degrees	HB5201	0.0	0.0	0.0	0.0	0.8	2.5	0.8	2.5
2012-134	Tuition and Fees	591	4/16/2012	Florida Colleges/Capital Improvement Fee Increases	HB5201	0.0	0.0	0.0	0.0	**	**	**	**
2012-134	Tuition and Fees	587	4/16/2012	State Universities/Capital Improvement Fee Increases	HB5201	0.0	0.0	0.0	0.0	**	**	**	**
VETOED	Tuition and Fees	547	3/16/2012	Tuition and Differentiated and Market rates for certain universities	HB7129	0.0	0.0	0.0	0.0	**	**	**	**
2012-174	Unclaimed Property	644	5/7/2012	Dormant Prepaid Toll Accounts	HB599	0.0	0.0	0.6	*	0.0	0.0	0.6	*
VETOED	Unemployment Compensation Tax	210	1/6/2012	\$7,000 wage base, 6 year recoupment (21)	HB1061	0.0	0.0	(550.7)	+	0.0	0.0	(550.7)	+
	Unemployment Compensation Tax	183	12/22/2011	Interest rate on unpaid taxes	SB1304, CS/HB7099	0.0	0.0	(0.1)	(0.1)	0.0	0.0	(0.1)	(0.1)
	Unemployment Compensation Tax	410	2/10/2012	Leased employees, Disqualification, Man-made disasters, recovery of benefits, etc.	CS/HB7027, CS/SB1416	0.0	0.0	(**)	(**)	0.0	0.0	(**)	(**)
VETOED	Unemployment Compensation Tax	411	2/10/2012	Professional Employer Organizations	CS/HB7027, CS/SB1416	0.0	0.0	5.9	+/-	0.0	0.0	5.9	+/-
	Unemployment Compensation Tax	180	12/22/2011	Records request	SB1304, CS/HB7099	0.0	0.0	**	**	0.0	0.0	**	**
2012-30	Unemployment Compensation Tax	490	3/2/2012	Reduce wage base to \$8,000, fund size factor 5 year (30)	CS/CS/SB1416	0.0	0.0	(352.1)	+/-	0.0	0.0	(352.1)	+/-
	Unemployment Compensation Tax	655	5/15/2012	Reduce wage base to \$8,000, fund size factor 5 year, PEOs (32)	CS/HB7027	0.0	0.0	(371.3)	+/-	0.0	0.0	(371.3)	+/-
	Unemployment Employer Interest Assessments	210	1/6/2012	\$7,000 wage base, 6 year recoupment	HB1061	0.0	0.0	14.6	0.0	0.0	0.0	14.6	0.0
	Various Taxes	130	12/9/2011	Destination Resorts (12)	SB710, HB487	0.0	**	**	(**)	0.0	**	**	(**)
	Various Taxes	361	2/3/2012	Florida Infrastructure Fund partnership	HB1491	0.0	(**)	0.0	(**)	0.0	(**)	0.0	(**)

- Should the electorate approve the proposal and the legislature pass the authorizing legislation, the individual jurisdictions would then have to pass the necessary ordinances for any loss to be realized.
The estimate of \$206.6 million in FY 2014-15 and \$384.0 in FY 2015-16 reflects the potential loss in additional taxable value attributable to those counties and municipalities that currently grant the additional homestead exemptions for low-income seniors.
The revenue impact to those local jurisdictions due to the loss in taxable value is at least \$2.3 million in FY 2014-15 and \$4.2 million in FY 2015-16.
- Should the electorate approve the proposal, the impact on non-school taxes would be -\$565.1m in 2013-14, -\$576.0m in 2014-15, and -\$570.6m in 2015-16, assuming a statewide average millage rate for non-school taxes of 10.9 mills.
- Should the electorate approve the proposal, the impact on non-school taxes would be -\$36.0m in 2013-14, -\$55.3m in 2014-15, and -\$77.7m in 2015-16, assuming a statewide average millage rate for non-school taxes of 10.9 mills.
- Should the electorate approve the proposal, the impact on non-school taxes would be -\$44.5 in 2013-14, -\$82.5m in 2014-15, and -\$118.0m in 2015-16, assuming a statewide average millage rate for non-school taxes of 10.9 mills.
- Should the electorate approve the proposal, the impact on non-school taxes would be -\$82.3m in 2013-14, -\$162.2m in 2014-15, and -\$243.0m in 2015-16, assuming a statewide average millage rate for non-school taxes of 10.9 mills.
- Should the electorate approve the proposed amendment, the impact on school taxes would be -\$3 million in 2013-14 and 2014-15 and -\$4 million in 2015-16.
- Should the referendum be successful, the impact would be -\$6 million annually beginning in 2013-14, assuming current millage rates.
- The conference adopted negative indeterminate impacts of at least the following amounts, assuming current statewide millage rates. For non-school levies the minimum impacts are -\$14.3 million cash/-\$29.0 million annualized for FY 2012-13, and -\$29.0 million for fiscal years 2013-14 through 2015-16. For school levies the minimum impacts are -\$10.2 million cash/-\$20.8 million annualized for FY 2012-13, and -\$20.8 million for fiscal years 2013-14 through 2015-16.
- Should the electorate approve the proposal and the legislature pass the authorizing legislation, the projected impact on school taxes would be -\$38.5m in 2013-14, -\$63.0m in 2014-15, and -\$79.0m in 2015-16, assuming a statewide average millage rate of 7.8 mills.
The projected impact on non-school taxes would be -\$53.2m in 2013-14, -\$87.1m in 2014-15, and -\$109.3m in 2015-16, assuming a statewide average millage rate of 10.9 mills.
- Should the electorate approve the proposal and the legislature pass the implementing legislation, the projected impact on non-school taxes would be -\$14.8m in 2013-14, -\$47.8m in 2014-15, and -\$55.7m in 2015-16, assuming a statewide average millage rate of 10.9 mills.
- Should the electorate approve the proposal and the legislature pass the implementing legislation, the projected impact on non-school taxes would be -\$14.2m in 2013-14, -\$33.5m in 2014-15, and -\$41.2m in 2015-16, assuming a statewide average millage rate of 10.9 mills.
- While reasonable estimates can be made of the revenue impact associated with the establishment of three destination resorts, numerous assumptions must be incorporated. These assumptions magnify over time and exponentially increase the risk to the estimates being achieved in specific fiscal years. Assuming that three licenses are awarded with at least one of the facilities located outside Miami-Dade and Broward counties and that the timeline used in the analysis can be met in all aspects, increased state and local revenues would achieve at least the following levels: \$155 million in FY 2012-13; \$60.6 million in FY 2013-14; \$102.9 million in FY 2014-15; and \$137.2 million in FY 2015-16.
- Assuming a statewide average millage rate of 7.8 mills for school taxes and 10.9 mills for non-school taxes, the impact on school taxes would be -\$1 annually and on non-school taxes -\$1 annually, for the forecast period
- Assuming a statewide average millage rate of 7.8 mills for school taxes and 10.9 mills for non-school taxes, the impact on school taxes would be -\$2 annually and on non-school taxes -\$2 annually, for the forecast period
- The conference expects the impact would at least reach the low estimate of -\$56.7m for 2012-13, -\$70.6m for 2013-14, -\$80.9m for 2014-15, and -\$83.3m for 2015-16.
- Assumes the bill only applies to aircraft engines and gas turbine engines.

DEFINITIONS

REVENUES

Taxes – Compulsory exactions by government to finance public goods and services.

Fees – Charges assessed for a particular service or benefit.

User Fees – Assessed for goods and services provided by government to customers.

Regulatory Fees – Assessed to those obtaining a license, permit, or other privilege under regulatory laws enacted to protect public health, welfare, or safety.

Impact Fees – Charges imposed against new development to provide for the cost of capital facilities made necessary by growth.

Franchise Fees – Imposed upon a utility for the grant of a franchise and for the privilege of using the local government's right-of-way to conduct the utility business.

Special Assessments – Imposed on properties that derive a special benefit from the improvement or service provided.

Fines – Exacted as payment by way of punishment for the doing of some act that is prohibited or the failure to do some act that is required.

BUDGET

General Revenue Fund - Revenues from numerous sources received by the state available to the Legislature for any use. These are revenues that programs compete for and the Legislature must allocate among programs.¹

Trust Funds - Monies that are earmarked by law for specific purposes. The Legislature has limited discretion in allocating among programs, unless the law is changed.¹

Unallocated General Revenue (“Working Capital Fund”) - Consists of the projected receipts in the General Revenue Fund (including any prior year balances) which are in excess of the amount needed to meet General Revenue Fund appropriations for the current fiscal year.¹

Budget Stabilization Fund - Consists of monies set aside equaling at least five percent of the previous year’s General Revenue Fund collections. It is required by the Constitution and can only be used to cover General Revenue Fund shortfalls and emergencies.¹

Recurring - An expenditure or revenue source that is expected to occur year after year. Employee salaries, Medicaid expenditures, and sales tax revenue are examples.

Nonrecurring - An expenditure or revenue source that occurs in only one fiscal period or that is otherwise time-limited in duration. Start-up costs and bond proceeds are examples.

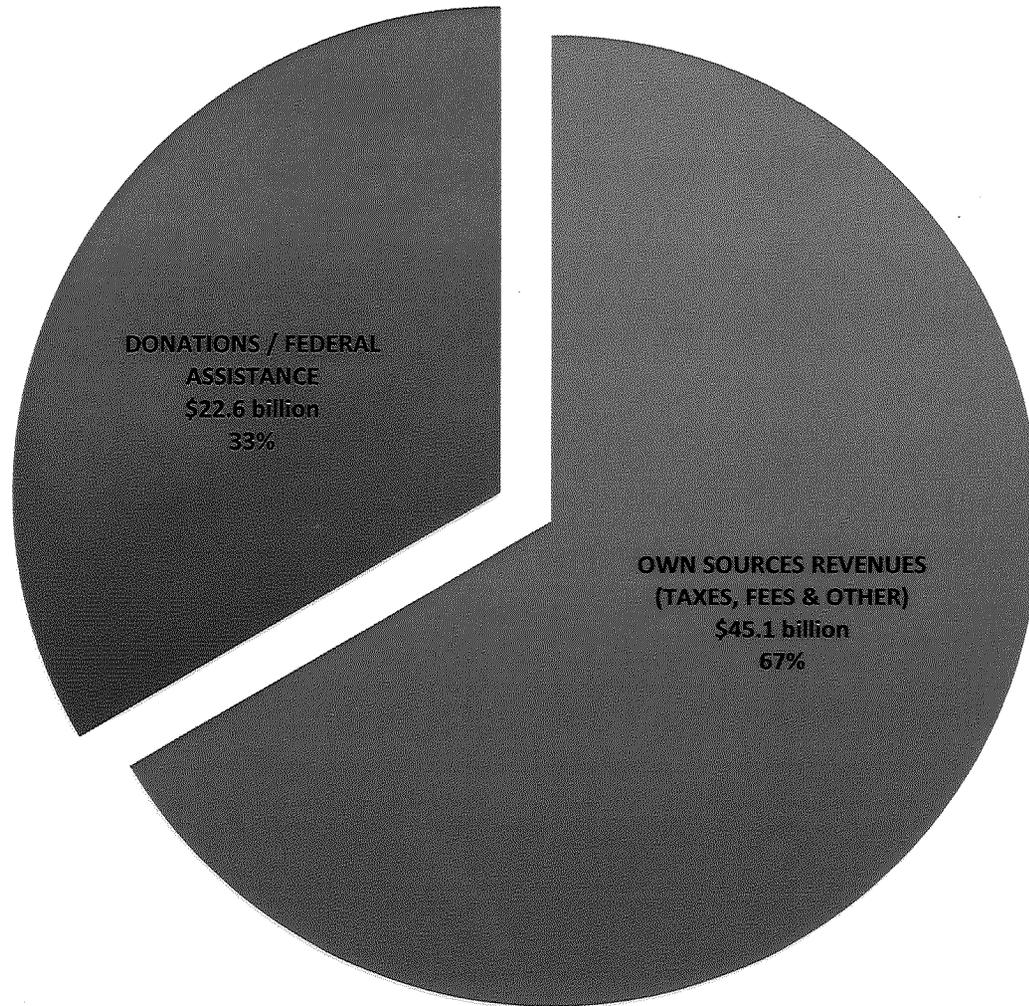
Why does the Recurring/Nonrecurring distinction matter? It keeps the state from committing to grow state spending faster than anticipated revenues. For example, the use of nonrecurring revenues to fund a recurring program will leave the state with unfunded commitments that will have to be addressed – either from unanticipated future revenue growth or, more likely, by cutting other programs.

¹ See Section 215.32, *Florida Statutes*.

Total State Revenue Sources

FY 11-12

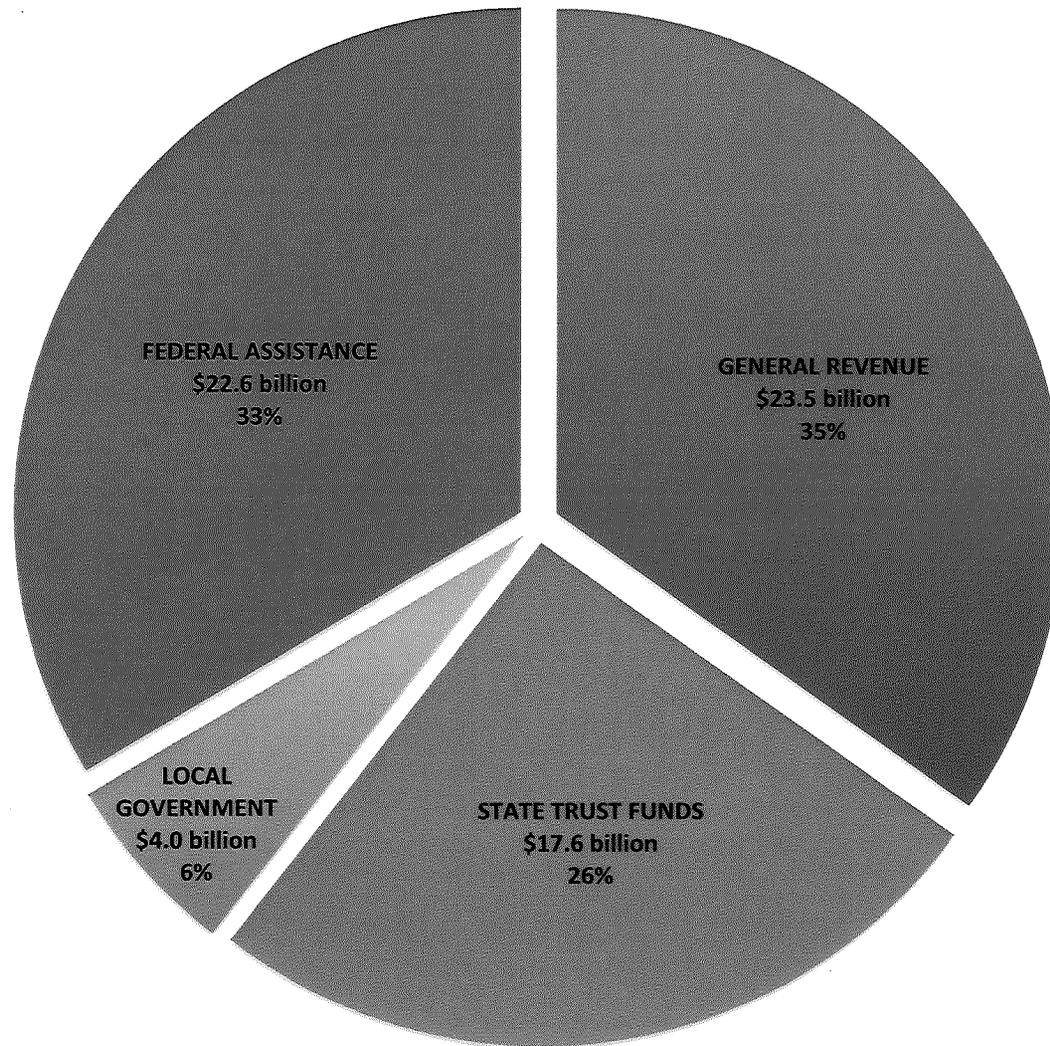
\$67.7 billion



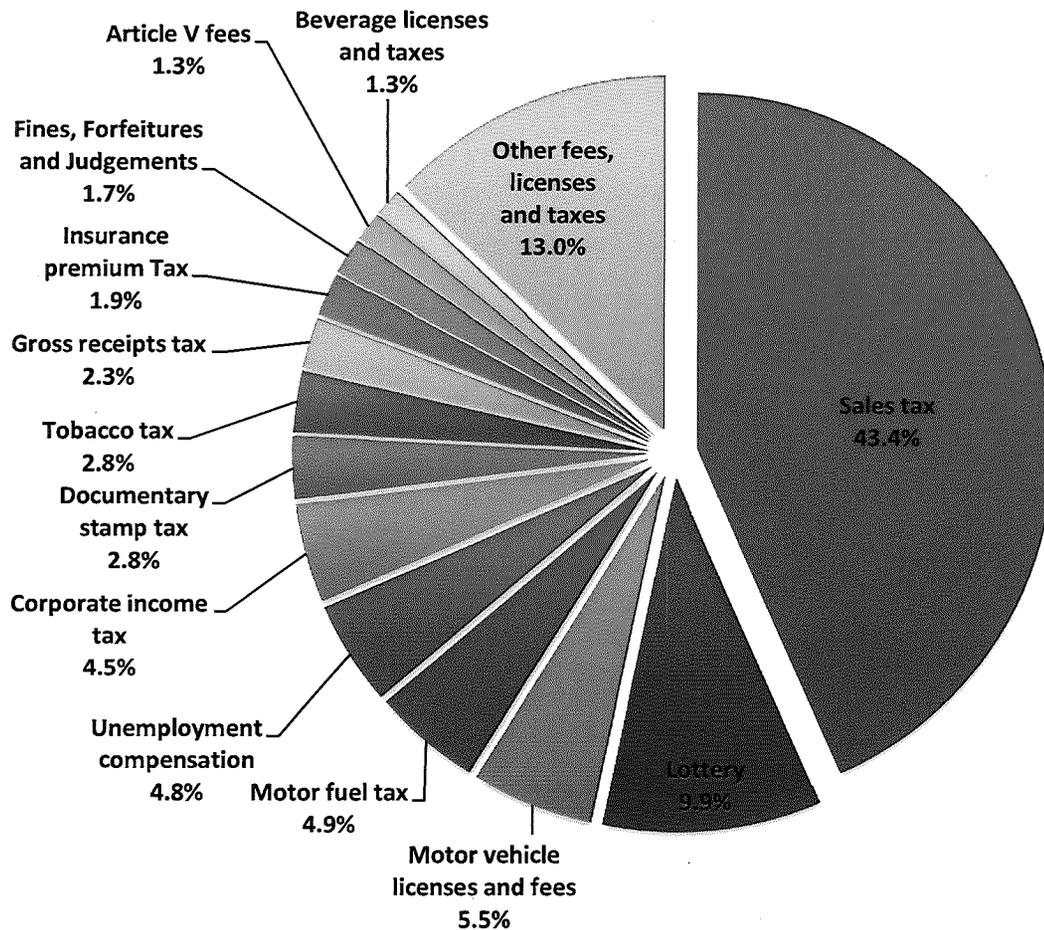
Classification of State Revenues

FY11-12

\$67.7 billion



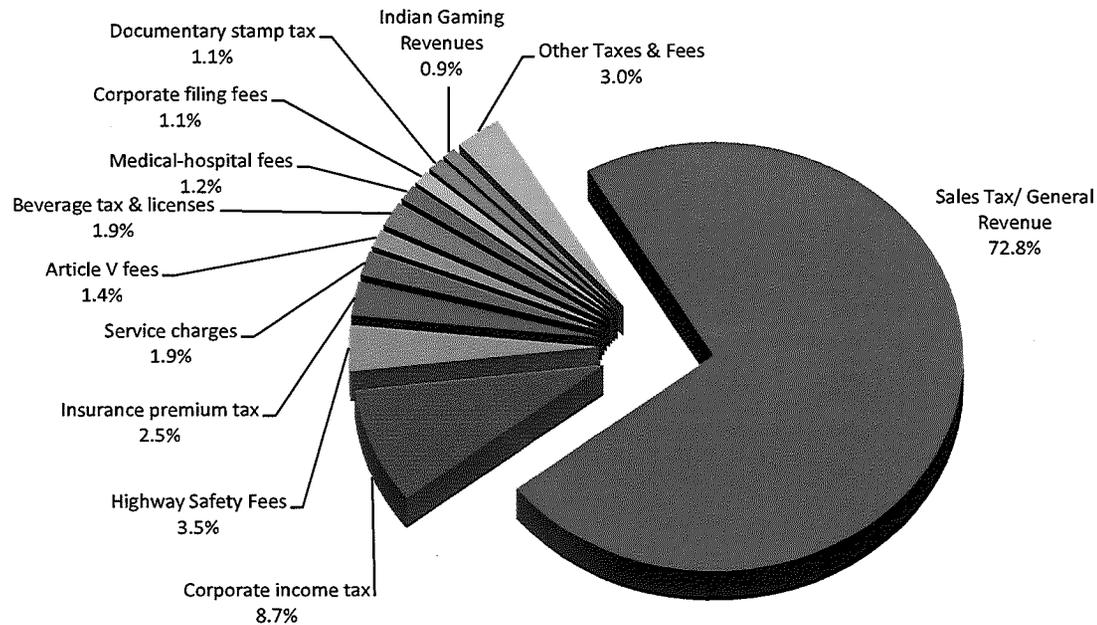
Own Source Revenue Sources
(Taxes, Fees & Other)
FY 11-12



Funding Sources	Dollars	Percent
Sales tax	19,573.3	43.4%
Lottery	4,463.1	9.9%
Motor vehicle licenses and fees	2,481.3	5.5%
Motor fuel tax	2,218.2	4.9%
Unemployment compensation	2,156.2	4.8%
Corporate income tax	2,010.8	4.5%
Documentary stamp tax	1,261.6	2.8%
Tobacco tax	1,240.9	2.8%
Gross receipts tax	1,035.3	2.3%
Insurance premium Tax	873.5	1.9%
Fines, Forfeitures and Judgements	760.3	1.7%
Article V fees	592.1	1.3%
Beverage licenses and taxes	564.7	1.3%
Other fees, licenses and taxes	5,847.4	13.0%
Total Own Source Revenues	45,078.7	100.0%

Projected FY2012-13 General Revenue Sources (Dollars in Millions)

Funding Sources	Dollars	Percent
Sales tax/ GR	18,141.3	72.8%
Corporate income tax	2,177.9	8.7%
Highway Safety Lic. & Fees	876.6	3.5%
Insurance premium tax	635.7	2.5%
Service charges	462.9	1.9%
Article V fees	344.1	1.4%
Beverage tax & licenses	476.0	1.9%
Medical-hospital fees	305.0	1.2%
Corporate filing fees	273.8	1.1%
Documentary stamp tax	265.7	1.1%
Indian Gaming Revenues	221.6	0.9%
Other Taxes & Fees	754.3	3.0%
Total Recurring General Revenue	24,934.9	100.0%
Less: Refunds	(303.4)	
Net General Revenue	24,631.6	



RECURRING ISSUES

A. Online Hotel Rentals

Correct application of Florida tax statutes to online rentals of transient lodging has been subject to debate since at least 2005¹, and bills have been filed on the issue every year since 2008.

The issue is described in Interim Project 2009-320 by the Senate Committee on Finance and Tax as follows:

Internet room providers read the Florida statutes such that, without regard to who receives payment from a guest, tax is measured by the amount paid to a landlord for the right to use transient accommodations. They argue that the tax is an occupation tax levied on people engaged in the business of renting transient accommodations. The taxable incident is not the isolated receipt of the rental payment, but the exercise of the privilege – the assemblage of activities consistent with ownership. Under this line of reasoning, money received to facilitate a booking, process a reservation application, or provide a similar service, is not subject to tax when a company lacks an ownership interest in the hotel room. This position extends to the tax treatment of customer charges variously labeled as “tax reimbursements,” “tax recovery charges,” or “taxes and fees.” Additionally, the argument goes, tax is not due at the time money is paid to the Internet room provider by the guest. Instead, it should be remitted by the hotel, as landlord, once the negotiated room charge is forwarded to the hotel after the guest’s stay.

Countering this argument, local governments contend that Internet room providers using the merchant model are sales tax dealers and that the transaction is a taxable “sale.” In return for the required payment from guests, hotels provide real property, tangible personal property and services and Internet room providers step into the shoes of the hotel when they receive the payment from the guest. They contend that dividing the sale of a hotel room into discrete transactions ignores the sale’s singular nature. They are concerned that allowing intermediaries to shoehorn customary hotel services into the non-taxable category will erode the tax base. Finally, they argue that transient rental tax is due at the time of collection, not later when the hotel is paid the negotiated rate. The Florida Department of Revenue does not take an official position on whether tax is due on the amount

¹ Interim Report Number 2005-131, by the Committee on Government Efficiency Appropriations, reviewed the business practices used by Internet companies that offer to reserve hotel rooms for guests.

collected and retained by Internet room providers. The agency does not take a position on whether tax is due on the additional charges variously labeled as “tax reimbursements,” “tax recovery charges,” or “taxes and fees.” It does not take a position on whether tax should be remitted at the time the customer pays for the reservation.

The Revenue Estimating Conference determined that bills filed in 2012 on this issue (SB 1888 and HB 1393) would have had a significant negative impact on state sales tax revenue as well as on local tourist development tax revenue.

B. Sales Tax on Remote Sales

Under Florida law, retailers are required to collect sales tax on the sale of taxable items. However, federal constitutional constraints prohibit states from requiring sales tax collection by out-of-state retailers that do not have a physical presence in the state. Since internet commerce continues to grow, the collection of tax by out-of-state retailers will remain an important issue for all states.

A number of states have recently adopted legislation addressing the issue of sales tax collection by out-of-state retailers. Some states have reached agreements with certain out-of-state sellers, such as Amazon.com, to either require them to collect sales tax or exempt them from collecting sales tax. Other states have passed laws requiring all retailers with in-state affiliates to collect sales taxes. In addition, Congress has attempted to pass legislation regarding this issue but little progress has been made.

A number of bills were filed during this past session to address this issue. (SB 1352, SB 1514, SB 2098, HB 861, and HB 1085)

C. Sales Tax Holiday

Since 1998, the Legislature has approved a number of sales tax holidays during which certain items are exempted from the state sales tax and county discretionary sales surtaxes. The length of the exemption period has varied from 3 to 12 days. The type and value of exempt items has also varied. The most frequent tax holiday is the “back to school” sales tax holiday where items such as clothing and school supplies are exempt. In 2005, 2006, and 2007, the Legislature has also approved sales tax holidays for hurricane preparedness items. The following tables summarize the history of the sales tax holidays:

Back to School Sales Tax Holidays

Dates	Length	TAX EXEMPTION THRESHOLDS				Appropriation/ DOR
		Clothing/ Footwear	Wallets/ Bags	Books	School Supplies	
August 15-21, 1998	7 days	\$50 or less	N/A	N/A	N/A	\$200,000
July 31-August 8, 1999	9 days	\$100 or less	\$100 or less	N/A	N/A	\$200,000
July 29-August 6, 2000	9 days	\$100 or less	\$100 or less	N/A	N/A	\$215,000
July 28-August 5, 2001	9 days	\$50 or less	\$50 or less	N/A	\$10 or less	\$200,000
July 24-August 1, 2004	9 days	\$50 or less	\$50 or less	\$50 or less	\$10 or less	\$206,000
July 23-31, 2005	9 days	\$50 or less	\$50 or less	\$50 or less	\$10 or less	\$206,000
July 22-30, 2006	9 days	\$50 or less	\$50 or less	\$50 or less	\$10 or less	\$206,000
August 4-13, 2007	10 days	\$50 or less	\$50 or less	\$50 or less	\$10 or less	\$224,110
August 13-15, 2010	3 days	\$50 or less	\$50 or less	\$50 or less	\$10 or less	\$250,304
August 12-14, 2011	3 days	\$75 or less	\$75 or less	N/A	\$15 or less	\$218,905
August 3-5, 2012	3 days	\$75 or less	\$75 or less	N/A	\$15 or less	\$226,284

*The REC estimated that the 2012 Back to School Sales Tax Holiday would decrease General Revenue by \$25.9m and local revenue by \$5.9m in FY12-13.

Hurricane Preparedness Sales Tax Holidays

Dates	Length	TAX EXEMPTION THRESHOLDS	Appropriation/ DOR
June 1-12, 2005	12 days	Items include lights, radios, waterproof sheeting, first-aid kits, tie-downs, fuel tanks, batteries, food storage, and generators. Threshold depends on type of item.	\$221,400
May 21-June 1, 2006	12 days	Items include lights, radios, waterproof sheeting, tie-downs, batteries, food storage, storm shutter devices, carbon monoxide detectors, reusable ice, and generators. Threshold depends on type of item.	\$277,540
June 1-12, 2007	12 days	Items include lights, radios, waterproof sheeting, tie-downs, batteries, food storage, storm shutter devices, carbon monoxide detectors, reusable ice, and generators. Threshold depends on type of item.	\$289,100

D. Corporate Tax Reductions

Over the past 2 years, the Corporate Income Tax has been amended to reduce the number of businesses and the amount of income that are subject to the tax. These changes have been accomplished by increasing the amount of income that is exempted before the tax is applied. In 2010, the exemption amount was \$5,000. This amount was increased in 2011 to \$25,000, and again in 2012 to \$50,000.

The 2011 increase in the exemption from \$5,000 to \$25,000 was estimated to reduce collections by \$29.1 million, annually. The 2012 increase in the exemption from \$25,000 to \$50,000 was estimated to reduce collections by an additional \$29.4 million, annually.

E. Medical Hospital Fees

Counties are required to contribute to services received by Medicaid recipients. Prior to legislation passed this past session, a county received a monthly bill from AHCA listing the Medicaid residents for which the county was responsible for paying. The county either remitted a payment to AHCA or denied the bill if they felt the resident was not correctly assigned to their county. AHCA researched each rejected bill and provided additional documentation to the county to support its original determination of residency or identified another county that should be billed. This process continued until the county paid the bill, another county was billed for the individual in question, or until AHCA determined that the cost could not be billed to a specific county. In the past few years, the level of collections drastically decreased, from around 90% of all Medicaid billings collected in the same fiscal year to less than 64.7% of Medicaid billings billed in 2010-11 being paid in that year. This decrease led to a large backlog of unpaid billings equal to \$325.5 million.

In 2012, the Legislature passed HB5301 which created a method to collect 85% of past due billings with the remaining 15% forgiven. It established a more reliable tax collection process for current billings by deducting county billings from revenue sharing and half-cent sales tax distributions. Other changes to the law should help to minimize the back and forth discussions and disputes between counties and AHCA. The law also provides an assurance to holders of bonds repaid from revenue sharing and half cent sales tax distributions.

Administrative Implementation

- **Past billings:** On Sept 15th, 2012, AHCA certified to the Department of Revenue, the amount of past billings for each county that remained unpaid. Counties were given the option to file a petition by Sept 1, 2012 to contest the amount of past billings. If contested, AHCA certified 100% of the amount of past billings. Three counties (Broward, St Lucie and St Johns) filed a petition to challenge the backlog. AHCA certified 85% of the amount of past billings if a county did not file a petition. The total certified to DOR on Sept 15th was \$105.5m. The certified amount will be deducted from each county's revenue share spread over a period of 5 years. Prior to the Sept 15th certification, AHCA received \$21.2m for payments in full for past billings. AHCA also settled a lawsuit with 16 counties and established a payment plan with those counties for past billings. The total amount of back billings the state expects to receive is \$141.7m.
- **Prospective Billings:** AHCA first certified to DOR on June 7th for May billings to the counties, providing a one month delay. Beginning July 1, 2013, AHCA will no longer provide the one month delay and will certify billings for that month. AHCA also provides the counties with the option to pay in full prior to the certification to DOR or submit a refund request for those billings which the county believes were billed incorrectly. AHCA reviews the requests and either denies it and rebills the county or transfers the amount

to another county. If the county continues to disagree with AHCA regarding a bill, it can request an administrative hearing.

F. Communications Services Tax

The Communication Services Tax (CST) is a tax on telecommunications, cable, direct-to-home satellite, and other related services. The tax includes a state portion (6.65%) and a gross receipts portion (2.52%). In addition, local governments impose a local tax rate. The total combined rate of communication services is up to 16.3%. During the past few years a number of CST issues have been discussed, including prepaid calling arrangements, situsing, and bundling of items.

In 2012, the Legislature approved language creating a Communications Services Tax Working Group. The working group is tasked with reviewing state and local CST tax policies, administrative burdens and revenue collections. The working group will identify options for removing the competitive advantages within the industry without unduly reducing revenue to local governments. The working group has been meeting since June and will submit a report by February 1, 2013 that addresses these issues.

In addition, portions of the wireless industry have recently taken the position that prepaid calling arrangements are not subject to the CST.

Recent State Law Changes

2007 – Emergency Rate Repeal – CS/HB 2482

2010 – Netting Bad Debt – HB 281

2010 – Sales Tax/ Gross Receipts Rate Swap – SB 2024

2011 – Rounding Rule – HB 887

2012 – Definitions, Local Situsing, CST Working group, etc. – CS/HB 809

G. State Revenue from Gambling

Florida gambling revenue sources include the Florida Lottery, the Gaming Compact between the Seminole Tribe of Florida and the State of Florida, slot machine activity, and pari-mutuel wagering. The Florida Lottery is by far the largest of these, contributing over \$1.3 billion to the Educational Enhancement Trust Fund annually since 2011-12, and expected to contribute over \$1.4 billion by 2015-16. The second-largest source of gambling revenue is Indian Gaming Revenues, which is expected to contribute over \$220 million to General Revenue this year and in 2013-14 and 2014-15, but will decrease to just over \$100 million in 2015-16. These forecasts are based upon the assumption that slot machine operations will remain limited to eight pari-mutuel facilities in Miami-Dade and Broward Counties. Revenue generated by slot machine operations is expected to grow from \$146.7 million in 2012-13 to \$192.5 million in 2015-16, all of which inures to the Educational Enhancement Trust Fund. Pari-mutuel taxes are

expected to generate \$18.5 million in General Revenue in 2012-13, \$24 million in 2013-14, \$23.6 million in 2014-15 and \$23.4 million in 2015-16.

Bills were filed in 2001 and 2012 that would have allowed the creation of one or more gambling destination resorts. Proponents of these resorts suggest that they could create significant revenue for the state, and the Revenue Estimating Conference determined that bills filed in 2012 to create these resorts would have a positive but indeterminate impact on General Revenue and local revenue, but an indeterminate negative impact on state trust fund revenue. Bills that would change live racing requirements for greyhound facilities and reduce pari-mutuel tax revenue have also been filed in recent years.

Other gambling issues, namely expansion of slot machines to pari-mutuel facilities outside of Miami-Dade and Broward Counties and regulation or prohibition of internet cafes, have been the subject of challenges to administrative decisions and proposed legislation. These issues have not been analyzed for any potential impact on state revenue.

H. Economic Development Tax Incentives

Florida provides incentives for economic development through various tax credits and exemptions. The largest recently-enacted tax credit-based economic development initiative is the film and entertainment tax credits program which provides \$296 million in credits for the film and entertainment industry from fiscal years 2010-11 through 2015-16. These credits may be used against sales and use tax or corporate income tax obligations, but a vast majority of credits taken so far have been against sales and use tax.

Tax incentives are also provided for businesses that locate in particular locations in the state. The most important location-based incentive program is for enterprise zones, which are statutorily designated areas which suffer from pervasive poverty, unemployment, and general distress. Businesses located in enterprise zones are eligible for tax credits related to job creation, use of electrical energy, purchases of certain depreciable businesses equipment and building materials, and ad valorem taxes. Tax credits are also available for businesses located in designated rural and urban high-crime areas. The New Markets Development Program is another economic development program that allows taxpayers to earn tax credits by investing in community development entities that invest in low-income community businesses to create and retain jobs.

Other economic development tax incentives include corporate tax credits for capital investment and research and development and specific sales tax exemptions enacted to stimulate particular segments of Florida's economy, including manufacturing, space-related activities, and aviation.

The 2012 Legislature enacted an economic development bill (ch. 2102-32, L.O.F.) that provided tax incentives for phosphate mining and oil extraction, meat and produce packing houses, manufacturing generally and turbine engine manufacturing in particular, manufacture and repair of certain aircraft, and the entertainment industry. The bill also expanded the New Markets Development Program, authorized the creation of two additional enterprise zones, allowed additional credits to be claimed for previous job creation under the Urban High-Crimes Jobs Credit, increased the corporate income tax exemption amount from \$25,000 to \$50,000, and provided for a 3-day back-to-school sales tax holiday in August, 2012.

2012 PROPOSED CONSTITUTIONAL AMENDMENTS AFFECTING REVENUES

Amendment 2	<u>Homestead Property Tax Discount – Disabled Veterans</u>	PASSED
Amendment 3	<u>State Government Revenue Limitation</u>	FAILED
Amendment 4	<u>Assessment Limitations; Recapture; New-Homesteaders</u>	FAILED
Amendment 9	<u>Homestead Exemption for Surviving Spouse of First Responder</u>	PASSED
Amendment 10	<u>Tangible Personal Property Tax Exemption</u>	FAILED
Amendment 11	<u>Homestead Exemption for Long-Term Resident Seniors</u>	PASSED

PASSED

AMENDMENT 2
CS/SJR 592 (2011)

**VETERANS DISABLED DUE TO COMBAT INJURY; HOMESTEAD PROPERTY TAX
DISCOUNT**

Background: Florida currently provides a property tax exemption for disabled veterans' homestead property if the veteran is 65 or older, permanently disabled with a combat related disability, and was a *resident of Florida at the time of entering military service of the United States*. The amount of the exemption is equal to the percentage of the veteran's disability. For instance, if the veteran is 50 percent disabled, the veteran is entitled to a 50 percent discount on the property tax otherwise owed.

Proposed Amendment: Amendment 2 removes the requirement that the veteran be a resident of Florida at the time of entering military service.

If approved, the amendment takes effect on January 1, 2013.

Legislative Analysis: Senate Budget Committee Staff Analysis (April 25, 2011)

Fiscal Impact: On March 11, 2011, the Revenue Estimating Conference estimated that implementation of the amendment, assuming current millage rates, would result in a loss of revenue to school districts of approximately \$3.5 million annually and to other local governments of approximately \$4.0 million annually. The estimate can be found at <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2011/pdf/page110-111.pdf>.

Implementing Legislation: Section 196.082, F.S., will need to be amended to remove the residency requirement.

FAILED

AMENDMENT 3

STATE REVENUE LIMITATION

CS/SJR 958 (2011)

Background: In 1994, Florida’s voters approved an amendment to the State Constitution that limits state revenue collections to the prior year’s allowed revenue plus an adjustment for the growth in the Florida economy, as measured by state personal income. The revenue limit in any year is determined by multiplying the average annual growth rate in Florida personal income in the previous five years by the maximum amount of revenue permitted under the limitation in the previous year. Excess collections are deposited in the Budget Stabilization Fund until it is fully funded and thereafter must be refunded to taxpayers. The Legislature, by a two-thirds vote of the membership of each house, may increase the allowable state revenue for any fiscal year.

For purposes of the limitation, “state revenues” are defined as taxes, fees, licenses, and charges for services imposed by the Legislature on individuals, businesses, or agencies outside state government. “State revenues” does not include:

- Revenues necessary to meet bond requirements
- Revenues that provide matching funds for the federal Medicaid program (with the exception of revenues used to support the Public Medical Assistance Trust Fund and revenues used to fund elective expansions to Medicaid made after July 1, 1994);
- Proceeds from the state lottery returned as prizes;
- Receipts of the Florida Hurricane Catastrophe Trust Fund;
- Balances carried forward from prior fiscal years;
- Taxes, licenses, fees, and charges for services imposed by local governments; or
- Taxes, licenses, fees and charges for services required to be imposed by an amendment or revision to the constitution after July 1, 1994.

Proposed Amendment: Amendment 3 would amend Section 1, Article VII and create Section 19, Article VII and Section 32, Article XII of the Florida Constitution. The amendment:

- 1) Replaces the existing state revenue limitation based on Florida personal income growth with a new state revenue limitation based on changes in population and inflation.
- 2) Requires excess revenues to be deposited into the Budget Stabilization Fund, used to support public education, or returned to the taxpayers.
- 3) Adds fines and revenues used to pay debt service on bonds issued after July 1, 2012 to the state revenues subject to the limitation.
- 4) Authorizes the Legislature to increase the revenue limitation by a supermajority vote.
- 5) Authorizes the Legislature to place a proposed increase before the voters, requiring approval by 60 percent of the voters.

The new state revenue limitation will take effect upon approval by the voters and will first apply to state fiscal year 2014-15.

Legislative Analysis: Senate Rules Committee Staff Analysis (February 23, 2011)

Fiscal Impact: None

Implementing Legislation: This amendment will require implementing legislation.

AMENDMENT 4
CS/HJR 381 (2011)

FAILED

**PROPERTY TAX LIMITATIONS; PROPERTY VALUE DECLINE; REDUCTION FOR
NON-HOMESTEAD ASSESSMENT INCREASES; DELAY OF SCHEDULED REPEAL**

Background: *Save Our Homes.* Many states have imposed limitations designed to slow the increase in property taxes. In 1992, Florida adopted a limitation for homestead property. Commonly referred to as “Save Our Homes,” the provision limits the annual increase in assessed value to 3 percent or the change in a specific consumer price index (CPI), whichever is less. Historically, the limitation fluctuates been between 2 and 3 percent.

Recapture. In a situation where property values are increasing, the Save Our Homes limitation is easily applied – if a property increases in value by more than 3 percent (or the appropriate CPI change) in a single year, only the 3 percent amount will be subject to tax for that year. During the next year, the assessed value can increase by 3 percent again. Application of this limitation over several years can build a sizeable “differential” – the difference between the homestead’s “market value” and its “assessed value.” For instance, the owner may be able to sell the home on the market for \$100,000, but may only be taxed on an assessed value of \$75,000. In this instance, the owner has a \$25,000 “differential.”

If an owner has a differential, but the value of the property doesn’t increase or even decreases, the constitution still requires the assessed value to increase by 3 percent, but never above the market value. This rule has become known as the “recapture rule,” referring to the “recapture” of the differential. The recapture rule also applies to the 10 percent limitation described below.

The 10 Percent Limitation. The constitution was amended in 2008 to adopt a 10 percent limitation for all other property that is not subject to the Save Our Homes. The 10 percent limitation operates like Save Our Homes; the assessed value of property may not increase by more than 10 percent per year. Since property values have not been significantly increasing in recent years, the 10 percent limitation’s impact has been muted. The provision is repealed effective January 1, 2019.

Proposed Amendment: Amendment 4 proposes several changes.

- (1) The amendment proposes that the 10 percent limitation be reduced to 5 percent.
- (2) The amendment postpones the 2019 automatic repeal of the 10 percent limitation until 2023.
- (3) The amendment authorizes the Legislature, by general law, to prohibit recapture when a property’s just value is less than what it was in the previous year. Recapture would still occur when the just value is the same as it was in the prior year and when the just value increases less than the applicable percentage.
- (4) Lastly, the amendment provides a new homestead exemption for owners who have not owned property subject to the homestead exemption for at least 3 years. The exemption lasts for 5 years

and is equal to 50 percent of the homestead value in year 1, but the initial amount of the exemption is decreased by 20 percent in each of the following 4 years. This concept has been referred to generally as the “new homesteader” exemption.

If approved, the amendment takes effect on January 1, 2013.

Legislative Analysis: House Final Bill Analysis (May 2011)

Fiscal Impact: On November 10, 2011 and December 9, 2011, the Revenue Estimating Conference estimated that implementation of the amendment, assuming the current millage rates, would result in the loss of revenues displayed in the table below. Note: Revenues are stated in millions of dollars.

	FY 13-14	FY 14-15	FY 15-16	FY 16-17
<i>Impacts to Local Governments other than School Districts</i>				
<i>10% to 5%</i>	\$82.3	\$162.2	\$243	\$401.1
<i>Recapture</i>	\$67.4	\$120.6	\$150.5	Unavailable
<i>New Homesteader</i>	\$36	\$55.3	\$77.7	Unavailable
<i>Impacts to School Districts</i>				
<i>SOH Recapture</i>	\$38.5	\$63	\$79	Unavailable

The respective estimates can be found at the following links:

Reduction of Non-Homestead Limit from 10 percent to 5 percent (November 10, 2011):
<http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2012/pdf/page70-77.pdf>

Recapture – Homestead (December 9, 2011):
<http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2012/pdf/page116-117.pdf>

Recapture – Non-homestead (December 9, 2011):
<http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2012/pdf/page124-129.pdf>

First Time Homesteader (November 10, 2011):
<http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2012/pdf/page56-57.pdf>

Implementing Legislation: HB 1163 (2011) implements several provisions of this amendment. However, the provisions related to recapture would need implementing legislation.

PASSED

AMENDMENT 9
CS/HJR 93 (2012)

**HOMESTEAD PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSE OF
MILITARY VETERAN OR FIRST RESPONDER**

Background: Florida currently provides a property tax exemption for certain totally disabled veterans, and this exemption “carries over” to the surviving spouse of the veteran after the veteran’s death. See s. 196.081, F.S. The surviving spouse’s exemption is not explicitly mentioned in the constitution. Also, the constitution does not authorize an exemption for surviving spouses of first responders.

Proposed Amendment: Amendment 9 authorizes the Legislature to provide a property tax exemption for the surviving spouses of military veterans and first responders that die in the line of duty. If passed, the amendment takes effect on January 1, 2013.

The Legislature also passed implementing legislation for this joint resolution if the joint resolution is adopted in 2012. See CS/HB 95 (2012). It amends s. 196.081, F.S. (the current statutory exemption for disabled veterans and their surviving spouses) to include the surviving spouses of first responders.

First responders are defined to include law enforcement officers, correctional officers, firefighters, emergency medical technicians and paramedics. The exemption applies whether the first responder is full-time, part-time, or an unpaid volunteer.

Legislative Analysis: House Final Bill Analysis (March 19, 2012)

Fiscal Impact: On November 28, 2011, the Revenue Estimating Conference estimated that implementation of the amendment, assuming the current millage rates, would result in a loss of revenue to school districts of \$0.3 million annually and to other local governments of \$0.3 million annually. The estimate can be found at <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2012/pdf/page82-89.pdf>.

Implementing Legislation: CS/HB 95(2012) implements the provisions of this amendment. No further implementing legislation is necessary.

FAILED

AMENDMENT 10
CS/HJR 1003 (2012)

TANGIBLE PERSONAL PROPERTY TAX EXEMPTION

Background: Florida's property tax applies to both real property (land and buildings) and tangible personal property (vehicles, equipment, etc.). Various constitutional and statutory provisions work together to exempt most residential tangible personal property. For businesses, the first \$25,000 of tangible personal property is exempt from tax; the business pays tax on the value of tangible personal property in excess of \$25,000.

Proposed Amendment: Amendment 10 grants an additional exemption for tangible personal property when the total value of a business's tangible personal property is between \$25,000 and \$50,000. Businesses with more than \$50,000 in tangible personal property will not receive the additional exemption, but will continue to receive the existing \$25,000 exemption. If passed, this exemption applies to assessments for tax years beginning on or after January 1, 2013.

Amendment 10 also authorizes the Legislature to allow counties and municipalities to provide additional tangible personal property exemptions by ordinance. The Legislature has not yet passed any general law implementing this new type of local tangible personal property exemption.

Legislative Analysis: House Final Bill Analysis (March 19, 2012)

Fiscal Impact: On May 7, 2012, the Revenue Estimating Conference estimated that implementation of the amendment, assuming the current millage rates, would result in a loss of revenue to school districts of approximately \$11.5 million annually and to other local governments of approximately \$9 million annually. The estimate can be found at <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2012/pdf/page646-647.pdf>.

Implementing Legislation: Portions of this amendment will require implementing legislation.

PASSED

AMENDMENT 11
CS/HJR 169 (2012)

**ADDITIONAL HOMESTEAD EXEMPTION; LOW- INCOME SENIORS WHO
MAINTAIN LONG-TERM RESIDENCY ON PROPERTY; EQUAL TO ASSESSED
VALUE**

Background: The constitution currently authorizes the Legislature to allow cities and counties to grant an exemption to homestead property owners aged 65 or older whose household income does not exceed \$20,000. The \$20,000 household income limitation is adjusted periodically for changes in the cost of living. For 2012, the household income limitation is \$27,030.

The Legislature has implemented this constitutional provision in Section 196.075, Florida Statutes.

Proposed Amendment: Amendment 11 authorizes the Legislature to allow cities and counties to grant an additional exemption for persons 65 or older. The proposal would allow an exemption equal to the assessed value of homestead property when the just value is less than \$250,000. The owner would still be required to be aged 65 years or older and maintain his or her permanent residence on the property; however, the owner must have maintained his or her permanent residence thereon for a minimum of 25 years. Lastly, the household income may not exceed \$20,000, as adjusted by cost of living adjustments (\$27,030).

The Legislature also passed implementing legislation for this joint resolution if the joint resolution is adopted in 2012. See CS/HB 357 (2012). It amends s. 196.075, F.S. (the current statutory exemption for persons 65 and older) to include the exemption authorized by Amendment 11.

Legislative Analysis: House Final Bill Analysis (March 19, 2012)

Fiscal Impact: On April 25, 2012, the Revenue Estimating Conference estimated that implementation of the amendment, assuming the current millage rates, would result in a loss of revenue to local governments other than school districts of \$9.1 million in fiscal year 2014-15 and \$9.4 million in fiscal year 2015-16. The estimate can be found at <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2012/pdf/page297-299.pdf>.

Implementing Legislation: CS/HB 357(2012) implements the provisions of this amendment. No further implementing legislation is necessary.

CourtSmart Tag Report

Room: LL 37

Case:

Type:

Caption: Appropriations Subcommittee on Finance and Tax

Judge:

Started: 12/6/2012 2:02:35 PM

Ends: 12/6/2012 2:28:40 PM

Length: 00:26:06

2:03:03 PM Quorum
2:03:53 PM Introduction of FT Staff
2:06:56 PM Marshall Stranburg, Interim Executive Director, DOR
2:11:11 PM Sen. Evers - Question
2:11:28 PM Sen. Altman - Question
2:11:47 PM Marshal Stranburg
2:12:35 PM Sen Altman
2:12:59 PM Sen. Diaz de la Portilla - Introduction
2:13:20 PM Jose Diez Arguelles, Staff Director, Finance and Tax
2:13:44 PM Subcommittee Overview
2:24:18 PM Sen. Altman - Question
2:24:23 PM Jose Diez Arguelles
2:24:39 PM Sen Altman
2:24:46 PM Jose Diez Arguelles
2:24:57 PM Chair Hukill
2:25:01 PM Sen. Brandes
2:25:34 PM Sen Hukill
2:25:38 PM Jose Diez Arguelles
2:25:50 PM Sen. Brandes
2:25:58 PM Jose Diez Arguelles
2:26:10 PM Sen. Ring
2:27:12 PM Sen. Hukill
2:28:06 PM Adjourn



THE FLORIDA SENATE

Senator Maria Lorts Sachs
Minority Leader Pro Tempore
District 34

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STAFF:

- Rebecca Baer
Legislative Assistant
- August Mangeny
Legislative Assistant
- Tina Panettz Zaza
Legislative Assistant

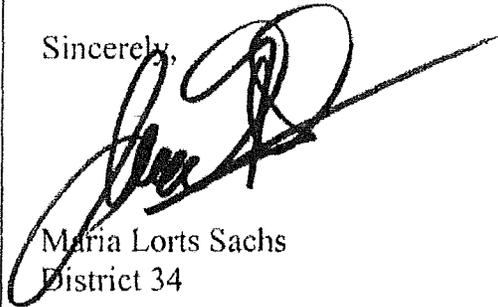
The Honorable Don Gaetz
President of the Senate
420 Senate Office Building
404 South Monroe Street
Tallahassee, FL 32399-1100

November 21, 2012

President Gaetz,

Please excuse my absence from committee meetings scheduled for the week of December 3, 2012, as I will be traveling out of the state to previously scheduled appointments. Thank you for your kind consideration.

Sincerely,



Maria Lorts Sachs
District 34

CC: Theresa Frederick
Staff Director
Senate Democratic Office




17th Avenue, Suite E, Delray Beach, Florida 33445 (561) 278-1427
Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5091

Senate's Website: www.flsenate.gov

Don Gaetz
President of the Senate

Garrett Richter
President Pro Tempore



Senator Jeff Clemens
226 Senate Office Building
402 South Monroe Street
Tallahassee, Fl 32301

December 4, 2012

President Don Gaetz
409 Capitol
402 South Monroe St
Tallahassee, Fl 32301

Dear President Gaetz;

As per our conversation, I am requesting an excused absence from my committees meetings on Thursday, due to prior family commitments.

I look forward to serving under you this coming Session.

Best Regards,

A handwritten signature in black ink, appearing to read "Jeff Clemens".

Senator Jeff Clemens
District 27

Cc: Senator Hukill

Handwritten initials "JH" inside a hand-drawn circle.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:
Appropriations Subcommittee on Transportation,
Tourism, and Economic Development, *Vice Chair*
Transportation, *Vice Chair*
Appropriations
Appropriations Subcommittee on Finance and Tax
Banking and Insurance
Commerce and Tourism
Gaming
Rules

JOINT COMMITTEE:
Joint Legislative Budget Commission

SENATOR GWEN MARGOLIS

35th District

December 1, 2012

Senator Hukill,

Please excuse my absence from the Finance & Tax meeting due to a previous schedule doctor's appointment. I look forward to attending the next schedule meeting in January.

If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Senator Gwen Margolis".

Gwen Margolis
Senator
District 35

GM/jeb

Handwritten initials "LLM" enclosed within a hand-drawn circle.

REPLY TO:

- 3050 Biscayne Boulevard, Suite 600, Miami, Florida 33137 (305) 571-5777
- 414 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5035

Senate's Website: www.flsenate.gov

DON GAETZ
President of the Senate

GARRETT RICHTER
President Pro Tempore