

Tab 1	CS/SB 826 by GO, Hukill; (Similar to H 01345) Taxpayers' Rights Advocate						
611878	A	S	RCS	AFT, Hukill	Delete L.26 - 80:	02/05	05:38 PM

Tab 2	SB 658 by Brandes; (Compare to CS/H 00585) Tourist Development Tax						
690706	A	S	RCS	AFT, Brandes	Delete L.49 - 83:	02/05	05:38 PM

Tab 3	CS/SB 1144 by CA, Perry; (Similar to CS/CS/CS/H 00725) Permit Fees						
896072	D	S	RCS	AFT, Perry	Delete everything after	02/05	05:38 PM

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

MEETING DATE: Monday, February 5, 2018
TIME: 4:30—6:00 p.m.
PLACE: James E. "Jim" King, Jr. Committee Room, 401 Senate Office Building

MEMBERS: Senator Stargel, Chair; Senator Garcia, Vice Chair; Senators Campbell, Perry, Rodriguez, and Steube

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	CS/SB 826 Governmental Oversight and Accountability / Hukill (Similar H 1345)	Taxpayers' Rights Advocate; Providing for the appointment of the taxpayers' rights advocate within the Department of Revenue by the Chief Inspector General rather than by the department's executive director; revising the supervisory authority over the taxpayers' rights advocate; providing that the taxpayers' rights advocate may be removed from office only by the Chief Inspector General, etc. GO 01/10/2018 Fav/CS AFT 02/05/2018 Fav/CS RC	Fav/CS Yeas 5 Nays 0
2	SB 658 Brandes (Compare CS/H 585)	Tourist Development Tax; Authorizing counties imposing the tax to use the tax revenues, under certain circumstances, for specified purposes and costs relating to public facilities, etc. CA 12/05/2017 Favorable AFT 02/05/2018 Fav/CS AP	Fav/CS Yeas 5 Nays 0
3	CS/SB 1144 Community Affairs / Perry (Similar CS/CS/CS/H 725)	Permit Fees; Requiring the governing body of certain counties to post its permit and inspection fee schedules and a link to the annual building permit and inspection report on its website; requiring the governing body of a local government, before making any adjustment to a fee schedule, to publish a building permit and inspection report and post it on the local government's website, etc. CA 01/16/2018 Fav/CS AFT 02/05/2018 Fav/CS AP	Fav/CS Yeas 5 Nays 0

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 Appropriations Subcommittee on Finance and Tax

BILL: PCS/CS/SB 826 (625458)

INTRODUCER: Appropriations Subcommittee on Finance and Tax; Governmental Oversight and Accountability Committee; and Senator Hukill

SUBJECT: Taxpayers' Rights Advocate

DATE: February 7, 2018

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Peacock</u>	<u>Caldwell</u>	<u>GO</u>	<u>Fav/CS</u>
2.	<u>Babin</u>	<u>Diez-Arguelles</u>	<u>AFT</u>	<u>Recommend: Fav/CS</u>
3.	_____	_____	<u>RC</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

PCS/CS/SB 826 requires the Chief Inspector General to appoint the taxpayers' rights advocate within the Department of Revenue and provides that such advocate may be removed from office only by the Chief Inspector General.

The bill requires the taxpayers' rights advocate to furnish a report to the Governor, the President of the Senate, and the Speaker of the House of Representatives on or before January 1, annually. The report must provide specific information about the work of the taxpayers' rights advocate during the previous year and the upcoming year.

The bill authorizes the Department of Revenue to share confidential taxpayer information with the taxpayers' rights advocate or his or her authorized agent.

The bill will increase the workload of the staff of the taxpayers' rights advocate. The costs of such workload may be absorbed within the department's existing resources.

The bill provides an effective date of July 1, 2018.

II. Present Situation:

Taxpayers' Rights Advocate

The taxpayers' rights advocate located within the Department of Revenue¹ (department) is appointed by and reports to the executive director of the department.² The taxpayers' rights advocate facilitates the resolution of taxpayer complaints and problems that have not been resolved through normal administrative channels within the department, including taxpayer complaints regarding unsatisfactory treatment of taxpayers by department employees.³ The taxpayers' rights advocate may also issue a stay of action on behalf of a taxpayer who has suffered or is about to suffer irreparable loss as a result of action by the department.⁴

Section 213.015, F.S., sets out a Florida Taxpayers' Bill of Rights to guarantee that the rights, privacy, and property of Florida taxpayers are adequately safeguarded and protected during tax assessments, collection, and enforcement processes administered under the revenue laws of this state.⁵ Twenty-one rights are compiled in the Taxpayers' Bill of Rights, including the right of assistance from a taxpayers' rights advocate of the department.⁶ The department's executive director is required to designate a taxpayers' rights advocate and adequate staff to administer the taxpayer problem resolution program.⁷

Chief Inspector General

Section 14.32, F.S., creates the Office of Chief Inspector General in the Executive Office of the Governor. The Chief Inspector General is responsible for promoting accountability, integrity, and efficiency in the agencies under the jurisdiction of the Governor.⁸ The Chief Inspector General is appointed by, and serves at the pleasure of, the Governor and serves as the inspector general for the Executive Office of the Governor.⁹ Some of the duties of the Chief Inspector General include:

- Initiating investigations, recommending policies, and carrying out other activities designed to deter, detect, and prevent, fraud, waste, mismanagement, and misconduct in government;
- Investigating and examining records of any agency under the direct supervision of the Governor, and coordinating complaint-handling activities with the agencies;
- Coordinating the activities of the Whistle-blower's Act¹⁰ and maintaining the whistle-blower's hotline;
- Acting as liaison and monitoring the activities of the inspectors general in the agencies under the Governor's jurisdiction; and

¹ Section 20.21, F.S. The head of the Department is the Governor and the Cabinet. Section 20.21(1), F.S.

² Sections 20.21(3) and 213.018(1), F.S.

³ Sections 20.21(3)(a), 213.015(2) and 213.018, F.S.

⁴ Sections 20.21(3)(b) and 213.018(2), F.S.

⁵ See FLA. CONST., ART I, s. 25.

⁶ Section 213.015, F.S. See also http://floridarevenue.com/Pages/taxpayers_bill_of_rights.aspx (last visited on Jan. 18, 2018).

⁷ Section 213.018(1), F.S.

⁸ Section 14.32(1), F.S.

⁹ *Id.*

¹⁰ The Whistle-blower's Act can be found in ss. 112.3187-112.31895, F.S.

- Conducting special investigations and management reviews at the request of the Governor.¹¹

The Chief Inspector General also has various duties relating to public-private partnerships, including advising on internal control and performance measures, conducting audits, investigating complaints of fraud, and monitoring contract compliance.¹²

Department of Revenue Information Sharing

Taxpayer information received by the department is generally confidential and exempt from public records requirements.¹³ This confidential treatment and exemption from public records requirements extends to all information contained in returns, reports, accounts, declarations, investigative reports, and letters of technical advice.¹⁴

The department is authorized to make confidential information available to certain government officials in performance of their official duties.¹⁵

III. Effect of Proposed Changes:

Section 1 amends s. 20.21, F.S., to require the Chief Inspector General to appoint the taxpayers' rights advocate within the department. The taxpayers' rights advocate remains under the general supervision of the executive director of the department for administrative purposes, but reports to the Chief Inspector General. The bill provides that the taxpayers' rights advocate may be removed from office only by the Chief Inspector General.

The bill further requires the taxpayers' rights advocate to furnish an annual report to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the Chief Inspector General by January 1 of each year. Such report must include the following:

- The objectives of the taxpayers' rights advocate for the upcoming fiscal year;
- The number of complaints filed in the previous fiscal year;
- A summary of resolutions or outstanding issues from the previous fiscal year report;
- A summary of the most common problems encountered by taxpayers, including a description of the nature of the problems, and the number of complaints for each serious problem;
- The initiatives the taxpayers' rights advocate has taken or is planning to take to improve taxpayer services and the department's responsiveness;
- Recommendations for administrative or legislative action as appropriate to resolve problems encountered by taxpayers; and
- Other information as the taxpayers' rights advocate may deem advisable.

This report must contain a complete and substantive analysis in addition to statistical information.

¹¹ Section 14.32(2), F.S.

¹² Section 14.32(3), F.S.

¹³ Section 213.053(2)(a), F.S.

¹⁴ *Id.*

¹⁵ Section 213.053(7), F.S.

Section 2 amends s. 213.018, F.S., to require the Chief Inspector General to appoint a taxpayers' rights advocate within the department.

Section 3 amends s. 213.053, F.S., to authorize the department to make confidential information available to the taxpayers' rights advocate or his or her agent in performance of his or her official duties.

Section 4 provides that the person serving as the taxpayers' rights advocate as of the effective date of the bill shall continue to serve in that capacity until such person voluntarily leaves the position or is removed by the Chief Inspector General.

Section 5 provides that the bill takes effect July 1, 2018.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

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:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

The staff of the taxpayers' rights advocate will have additional workload in completing the report required by the bill. The costs of such workload may be absorbed within existing resources.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

The bill substantially amends the following sections of the Florida Statutes: 20.21, 213.018, and 213.053.

The bill creates an undesignated section of Florida law.

IX. Additional Information:

- A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

Recommended CS by Appropriations Subcommittee on Finance and Tax on February 5, 2018:

The Proposed Committee Substitute:

- Provides that the taxpayer's rights advocate is supervised by the executive director of the department rather than the agency head.
- Provides that the taxpayers' rights advocate's annual report must include the "most common problems" encountered by taxpayers rather than the "most serious problems...."
- Provides that the department may make confidential taxpayer information available to the taxpayers' rights advocate or his or her agent.
- Provides that the person serving as the taxpayers' rights advocate on the effective date of the bill may continue in the position until he or she leaves voluntarily or is removed by the Chief Inspector General.

CS by Governmental Oversight and Accountability on January 10, 2018:

The Committee Substitute requires the Chief Inspector General to appoint the taxpayers' rights advocate within the department.

- B. **Amendments:**

None.



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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/05/2018	.	
	.	
	.	
	.	

Appropriations Subcommittee on Finance and Tax (Hukill)
recommended the following:

Senate Amendment (with title amendment)

Delete lines 26 - 80
and insert:
the general supervision of the executive director for
administrative purposes. The taxpayers' rights advocate must
report to the Chief Inspector General and may be removed from
office only by the Chief Inspector General ~~shall be appointed by~~
~~and report to the executive director of the department.~~ The
responsibilities of the taxpayers' rights advocate include, but



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11 are not limited to, the following:

12 (a) Facilitating the resolution of taxpayer complaints and
13 problems which have not been resolved through normal
14 administrative channels within the department, including any
15 taxpayer complaints regarding unsatisfactory treatment of
16 taxpayers by employees of the department.

17 (b) Issuing a stay action on behalf of a taxpayer who has
18 suffered or is about to suffer irreparable loss as a result of
19 action by the department.

20 (c) On or before January 1 of each year, the taxpayers'
21 rights advocate shall furnish to the Governor, the President of
22 the Senate, the Speaker of the House of Representatives, and the
23 Chief Inspector General a report that must include the
24 following:

25 1. The objectives of the taxpayers' rights advocate for the
26 upcoming fiscal year.

27 2. The number of complaints filed in the previous fiscal
28 year.

29 3. A summary of resolutions or outstanding issues from the
30 previous fiscal year report.

31 4. A summary of the most common problems encountered by
32 taxpayers, including a description of the nature of the
33 problems, and the number of complaints for each such problem.

34 5. The initiatives the taxpayers' rights advocate has taken
35 or is planning to take to improve taxpayer services and the
36 department's responsiveness.

37 6. Recommendations for administrative or legislative action
38 as appropriate to resolve problems encountered by taxpayers.

39 7. Other information as the taxpayers' rights advocate may



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40 deem advisable.

41
42 The report must contain a complete and substantive analysis in
43 addition to statistical information.

44 Section 2. Subsection (1) of section 213.018, Florida
45 Statutes, is amended to read:

46 213.018 Taxpayer problem resolution program; taxpayer
47 assistance orders.—A taxpayer problem resolution program shall
48 be available to taxpayers to facilitate the prompt review and
49 resolution of taxpayer complaints and problems which have not
50 been addressed or remedied through normal administrative
51 proceedings or operational procedures and to assure that
52 taxpayer rights are safeguarded and protected during tax
53 determination and collection processes.

54 (1) The Chief Inspector General shall appoint a taxpayers'
55 rights advocate, and the executive director of the Department of
56 Revenue shall designate a ~~taxpayers' rights advocate~~ and
57 adequate staff to administer the taxpayer problem resolution
58 program.

59 Section 3. Paragraph (a) of subsection (7) of section
60 213.053, Florida Statutes, is amended to read:

61 213.053 Confidentiality and information sharing.—

62 (7) (a) Any information received by the Department of
63 Revenue in connection with the administration of taxes,
64 including, but not limited to, information contained in returns,
65 reports, accounts, or declarations filed by persons subject to
66 tax, shall be made available to the following in performance of
67 their official duties:

68 1. The Auditor General or his or her authorized agent;



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69 2. The director of the Office of Program Policy Analysis
70 and Government Accountability or his or her authorized agent;

71 3. The Chief Financial Officer or his or her authorized
72 agent;

73 4. The Director of the Office of Insurance Regulation of
74 the Financial Services Commission or his or her authorized
75 agent;

76 5. A property appraiser or tax collector or their
77 authorized agents pursuant to s. 195.084(1);

78 6. Designated employees of the Department of Education
79 solely for determination of each school district's price level
80 index pursuant to s. 1011.62(2); ~~and~~

81 7. The executive director of the Department of Economic
82 Opportunity or his or her authorized agent; and

83 8. The taxpayers' rights advocate or his or her authorized
84 agent pursuant to s. 20.21(3).

85 Section 4. The person who serves as the taxpayers' rights
86 advocate as of the effective date of this act shall continue to
87 serve in that capacity until such person voluntarily leaves the
88 position or is removed by the Chief Inspector General.

89
90 ===== T I T L E A M E N D M E N T =====

91 And the title is amended as follows:

92 Delete line 15

93 and insert:

94 changes made by the act; amending s. 213.053, F.S.;

95 requiring that information received by the department

96 in connection with the administration of taxes be made

97 available to the taxpayers' rights advocate or his or



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98 her authorized agent in the performance of their
99 official duties; providing that the person who serves
100 as the taxpayers' rights advocate as of a certain date
101 shall continue to serve in such capacity until he or
102 she voluntarily leaves the position or is removed by
103 the Chief Inspector General; providing an effective
104 date.

By the Committee on Governmental Oversight and Accountability;
and Senator Hukill

585-01961-18

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A bill to be entitled

An act relating to the taxpayers' rights advocate;
amending s. 20.21, F.S.; providing for the appointment
of the taxpayers' rights advocate within the
Department of Revenue by the Chief Inspector General
rather than by the department's executive director;
revising the supervisory authority over the taxpayers'
rights advocate; providing that the taxpayers' rights
advocate may be removed from office only by the Chief
Inspector General; requiring the taxpayers' rights
advocate to furnish an annual report to the Governor,
the Legislature, and the Chief Inspector General by a
specified date; providing requirements for the report;
amending s. 213.018, F.S.; conforming a provision to
changes made by the act; providing an effective date.

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

Section 1. Subsection (3) of section 20.21, Florida
Statutes, is amended to read:

20.21 Department of Revenue.—There is created a Department
of Revenue.

(3) The position of taxpayers' rights advocate is created
within the Department of Revenue. The taxpayers' rights advocate
shall be appointed by the Chief Inspector General but is under
the general supervision of the agency head for administrative
purposes. The taxpayers' rights advocate must report to the
Chief Inspector General and may be removed from office only by
the Chief Inspector General ~~shall be appointed by and report to~~

Page 1 of 3

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

585-01961-18

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~~the executive director of the department.~~ The responsibilities
of the taxpayers' rights advocate include, but are not limited
to, the following:

(a) Facilitating the resolution of taxpayer complaints and
problems which have not been resolved through normal
administrative channels within the department, including any
taxpayer complaints regarding unsatisfactory treatment of
taxpayers by employees of the department.

(b) Issuing a stay action on behalf of a taxpayer who has
suffered or is about to suffer irreparable loss as a result of
action by the department.

(c) On or before January 1 of each year, the taxpayers'
rights advocate shall furnish to the Governor, the President of
the Senate, the Speaker of the House of Representatives, and the
Chief Inspector General a report that must include the
following:

1. The objectives of the taxpayers' rights advocate for the
upcoming fiscal year.

2. The number of complaints filed in the previous fiscal
year.

3. A summary of resolutions or outstanding issues from the
previous fiscal year report.

4. A summary of the most serious problems encountered by
taxpayers, including a description of the nature of the
problems, and the number of complaints for each such serious
problem.

5. The initiatives the taxpayers' rights advocate has taken
or is planning to take to improve taxpayer services and the
department's responsiveness.

Page 2 of 3

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

585-01961-18

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59 6. Recommendations for administrative or legislative action
60 as appropriate to resolve problems encountered by taxpayers.

61 7. Other information as the taxpayers' rights advocate may
62 deem advisable.

63
64 The report must contain a complete and substantive analysis in
65 addition to statistical information.

66 Section 2. Subsection (1) of section 213.018, Florida
67 Statutes, is amended to read:

68 213.018 Taxpayer problem resolution program; taxpayer
69 assistance orders.—A taxpayer problem resolution program shall
70 be available to taxpayers to facilitate the prompt review and
71 resolution of taxpayer complaints and problems which have not
72 been addressed or remedied through normal administrative
73 proceedings or operational procedures and to assure that
74 taxpayer rights are safeguarded and protected during tax
75 determination and collection processes.

76 (1) The Chief Inspector General shall appoint a taxpayers'
77 rights advocate, and the executive director of the Department of
78 Revenue shall designate a ~~taxpayers' rights advocate and~~
79 adequate staff to administer the taxpayer problem resolution
80 program.

81 Section 3. This act shall take effect July 1, 2018.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Education, *Chair*
Appropriations Subcommittee on the
Environment and Natural Resources, *Vice Chair*
Regulated Industries, *Vice Chair*
Agriculture
Environmental Preservation and Conservation
Health Policy
Transportation

JOINT COMMITTEE:

Joint Committee on Public Counsel Oversight

SENATOR DOROTHY L. HUKILL
14th District

January 10, 2018

The Honorable Kelli Stargel
322 Senate Office Building
404 South Monroe Street
Tallahassee, FL 32399-1100

Re: Senate Bill 826; Taxpayers' Rights Advocate

Dear Chairman Stargel:

Senate Bill 826, relating to Taxpayers' Rights Advocate, has been referred to the Senate Appropriations Subcommittee on Finance and Tax. I respectfully request that SB 826 be placed on the committee agenda at your earliest possible convenience.

Should you need any additional information, please do not hesitate to contact my office.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink that reads "Dorothy L. Hukill".

Dorothy L. Hukill
State Senator, District 14

Cc: Jose Diez-Arguelles, Staff Director, Senate Appropriations Subcommittee on Finance and Tax
Lynn Wells, Committee Administrative Assistant, Senate Appropriations Subcommittee on Finance and Tax

REPLY TO:

- 209 Dunlawton Avenue, Unit 17, Port Orange, Florida 32127 (386) 304-7630 FAX: (888) 263-3818
- 434 Delannoy Avenue, Suite 204, Cocoa, Florida 32922 (321) 634-3549
- 405 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5014

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

2/5/18

Meeting Date

826

Bill Number (if applicable)

Topic

Amendment Barcode (if applicable)

Name Tim Nungesser

Job Title Legislative Director

Address 110 East Jefferson Street

Phone 850-445-5367

Street

Tallahassee

FL

32301

Email tim.nungesser@nfib.org

City

State

Zip

Speaking: For Against Information

Waive Speaking: In Support Against (The Chair will read this information into the record.)

Representing National Federation of Independent Business

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

2-5-18

826

Meeting Date

Bill Number (if applicable)

Topic Taxpayers' Rights Advocate

Amendment Barcode (if applicable)

Name Kurt Wenner

Job Title Vice President

Address 106 N. Bronough St.

Phone 850-222-5052

Street

Tallahassee

FL

32301

Email kwenner@floridatadwatch.org

City

State

Zip

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Florida TaxWatch

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)

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 Appropriations Subcommittee on Finance and Tax

BILL: PCS/SB 658 (345480)

INTRODUCER: Appropriations Subcommittee on Finance and Tax and Senator Brandes

SUBJECT: Tourist Development Tax

DATE: February 7, 2018

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Present</u>	<u>Yeatman</u>	<u>CA</u>	Favorable
2.	<u>Fournier</u>	<u>Diez-Arguelles</u>	<u>AFT</u>	Recommend: Fav/CS
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

PCS/SB 658 authorizes counties imposing the tourist development tax to use the tax revenues to finance estuary or lagoon improvements, including construction of beach groins, and to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities if the public facilities are needed to increase tourist-related business activities in the applicable county or subcounty special district and are recommended by the county tourist development council.

Additionally, the bill authorizes the use of tax revenues for any related land acquisition, land improvement, design, and engineering costs and all other professional and related costs required to bring the public facilities into service. The term “public facilities” means major capital improvements that have a life expectancy of five or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities.

The bill provides that tourist development tax revenues may be used to finance public facilities only if the county or subcounty district in which the tax is levied received at least \$20 million in revenue from the tax in the year before using the revenue for infrastructure, the infrastructure use is approved by a vote of at least two-thirds of the county governing board, no more than 70 percent of the cost of the infrastructure is paid for with tourist development tax revenue, and an independent professional analysis has shown the positive impact of the infrastructure on tourist-related businesses.

The bill has no impact on state or local revenues and does not require expenditures of state or local funds.

II. Present Situation:

Tourist Development Taxes

Florida law permits counties to impose local option taxes on short-term¹ rentals or leases of accommodations.² The taxes are generally referred to as “tourist development taxes,” but consist of several separate tax levies.

- 1 or 2 Percent Tax:³ This tax may be levied by the county’s governing board at a rate of 1 or 2 percent on the total amount charged for transient rental transactions.
- Additional 1 Percent Tax:⁴ This tax may be levied by an extraordinary vote of a county’s governing board, in addition to the 1 or 2 percent tax on the total amount charged for transient rental transactions. To be eligible to levy the tax, a county must have levied the 1 or 2 percent tax for at least 3 years.
- High Tourism Impact Tax:⁵ By extraordinary vote of the governing board of the county, a county with high tourism impact may levy an additional 1 percent tax on the total amount charged for transient rental transactions.⁶
- Professional Sports Franchise Facility Tax:⁷ In addition to any other tourist development taxes, a 1 percent tax on the total amount charged for transient rental transactions may be levied to pay debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers. These funds may also be used to promote tourism in the state.
- Additional Professional Sports Franchise Facility Tax:⁸ A county that levies the professional sports franchise facility tax may levy an additional 1 percent tax to be used for the same purposes. This tax must be approved by a majority plus one vote of the membership of the board of county commissioners.

Depending on a county’s eligibility, the maximum tax rate varies from 3 to 6 percent. The table below displays the five local option tourist development taxes available to counties, the number of counties eligible to levy a specific tourist development tax, and the number of counties currently levying such tax.⁹

¹ Section 125.0104(3)(a), F.S. provides that the tax applies to rentals or leases of 6 months or less.

² Section 125.0104, F.S.

³ Section 125.0104(3)(c), F.S.

⁴ Section 125.0104(3)(d), F.S.

⁵ Section 125.0104(3)(m), F.S.

⁶ A county may be designated as having a “high tourism impact” by the Department of Revenue as provided by s. 125.0104(3)(m)2, F.S. The tax is levied by Monroe, Orange, Osceola, Palm Beach, and Pinellas counties. Broward, Lee, and Walton counties are eligible to levy it.

⁷ Section 125.0104(3)(l), F.S.

⁸ Section 125.0104(3)(n), F.S.

⁹ Office of Economic Demographic Research, The Florida Legislature, *County Tax Rates: CY 2007-2017, Local Option Tourist Taxes*, available at <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm> (Published June 1, 2017).

	Original Tax (1% or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)
Eligible to Levy:	67	59	67	8	65
Levying:	63	48	41	5	27

These local option taxes may be administered by the Department of Revenue or by one or more units of local government. These taxes may be levied within a subcounty special district. If the tax is levied in a subcounty special district, the additional taxes must be levied only in that district.¹⁰

As a requirement for adopting tourist development taxes, a county’s tourist development council¹¹ must prepare a plan for tourist development and present it before the governing board of the county. The plan must include the anticipated revenue derived from the tax for the first 24 months, the tax district where it will be imposed, and a list prioritizing the use of the revenue. The county’s governing board must approve any changes to the plan after the levy has been enacted.¹²

Local option tourist development tax revenues may be used for capital construction of tourist-related facilities, tourism promotion, and beach or shoreline maintenance. More specifically, the revenues derived from tourist development taxes are authorized to be used:

- To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
 - Publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums; or
 - Aquariums and museums that are publicly owned and operated, or owned and operated by a non-profit organization that is open to the public;
- To promote zoological parks that are publicly owned and operated or owned and operated by a non-profit organization that is open to the public;
- To promote and advertise tourism in the state;
- To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies; or
- To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control.¹³

III. Effect of Proposed Changes:

The bill authorizes counties imposing the tourist development tax to use those tax revenues to finance estuary or lagoon improvements, including construction of beach groins, and to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public

¹⁰ See ss. 125.0104(3)(b) and (d), F.S.

¹¹ Also referred to as a “tourism” development council.

¹² See ss. 125.0104(4), F.S. The provisions found in ss. 125.0104(4)(a)-(d), F.S., do not apply to the high tourism impact tax, the professional sports franchise facility tax, or the additional professional sports franchise facility tax.

¹³ Section 125.0104(5)(a), F.S.

facilities¹⁴ within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S.

Tax revenues may be used for any related land acquisition, land improvement, design, and engineering costs and all other professional and related costs required to bring the public facilities into service.

The bill provides that tourist development tax revenues may be used to finance public facilities only if the following conditions are satisfied:

- The county or subcounty district in which the tax is levied received at least \$20 million in revenue from the tax in the year before using the revenue for infrastructure.¹⁵
- The use of tax revenue for public infrastructure must be approved by a vote of at least two-thirds of the county governing board.
- No more than 70 percent of the cost of the infrastructure may be paid for with tourist development tax revenue and sources of funding for the remaining cost must be identified and confirmed by the county governing board.
- An independent professional analysis, paid for by the tourist development council, must show the positive impact of the infrastructure on tourist-related businesses.

The bill takes effect October 1, 2018.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

¹⁴ The term “public facilities” means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities.

¹⁵ In the state fiscal year ending June 30, 2017, ten counties (Broward, Collier, Hillsborough, Lee, Miami-Dade, Monroe, Orange, Osceola, Palm Beach, and Pinellas) were estimated to have received at least \$20 million in tourist development tax revenues. (Office of Economic Demographic Research, The Florida Legislature, *2016 Local Government Financial Information Handbook*, available at <http://edr.state.fl.us/Content/local-government/reports/lgrfih16.pdf> (Published November 1, 2016)).

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

Counties may use revenues from the tourist development tax to fund public facilities that are needed to increase tourist-related business activities.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 125.0104 of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:

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

Recommended CS by Appropriations Subcommittee on Finance and Tax on February 5, 2018:

The committee substitute:

- Adds certain water-related items to the list of approved uses of tourist development tax revenues.
- Provides conditions under which tourist development tax revenues may be used for public infrastructure. These are:
 - Only counties that received at least \$20 million in revenues from this source may use it for public infrastructure;
 - The county governing board must approve the use by at least a two-thirds vote;
 - This revenue source may pay no more than 70 percent of the cost of the infrastructure; and
 - An independent professional analysis must show the positive impact of the infrastructure on tourist-related businesses.
- Changes the effective date to October 1, 2018.

B. Amendments:

None.

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



690706

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/05/2018	.	
	.	
	.	
	.	

Appropriations Subcommittee on Finance and Tax (Brandes)
recommended the following:

Senate Amendment (with title amendment)

Delete lines 49 - 83

and insert:

5. To finance beach park facilities or beach, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, estuary,



690706

11 lagoon, shoreline, or inland lake or river. However, any funds
12 identified by a county as the local matching source for beach
13 renourishment, restoration, or erosion control projects included
14 in the long-range budget plan of the state's Beach Management
15 Plan, pursuant to s. 161.091, or funds contractually obligated
16 by a county in the financial plan for a federally authorized
17 shore protection project may not be used or loaned for any other
18 purpose. In counties of fewer than 100,000 population, up to 10
19 percent of the revenues from the tourist development tax may be
20 used for beach park facilities; or-

21 6. To acquire, construct, extend, enlarge, remodel, repair,
22 improve, maintain, operate, or finance public facilities within
23 the boundaries of the county or subcounty special taxing
24 district in which the tax is levied, if the public facilities
25 are needed to increase tourist-related business activities in
26 the county or subcounty special district and are recommended by
27 the county tourist development council created pursuant to
28 paragraph (4) (e). Tax revenues may be used for any related land
29 acquisition, land improvement, design, and engineering costs and
30 all other professional and related costs required to bring the
31 public facilities into service. As used in this subparagraph,
32 the term "public facilities" means major capital improvements
33 that have a life expectancy of 5 or more years, including, but
34 not limited to, transportation, sanitary sewer, solid waste,
35 drainage, potable water, and pedestrian facilities. Tax revenues
36 may be used for these purposes only if the following conditions
37 are satisfied:

38 a. In the county fiscal year immediately before the initial
39 use for these purposes, at least \$20 million in tourist



40 development tax revenue was received;

41 b. The county governing board approves the use for the
42 proposed public facilities by a vote of at least two-thirds of
43 its membership;

44 c. No more than 70 percent of the cost of the proposed
45 public facilities will be paid for with tourist development tax
46 revenues, and sources of funding for the remaining cost are
47 identified and confirmed by the county governing board; and

48 d. An independent professional analysis, performed at the
49 expense of the county tourist development council, demonstrates
50 the positive impact of the infrastructure project on tourist-
51 related businesses in the county.

52
53 Subparagraphs 1. and 2. may be implemented through service
54 contracts and leases with lessees that have sufficient expertise
55 or financial capability to operate such facilities.

56 Section 2. This act shall take effect October 1, 2018.

57
58 ===== T I T L E A M E N D M E N T =====

59 And the title is amended as follows:

60 Delete lines 4 - 6

61 and insert:

62 imposing the tax to use the tax revenues to finance
63 estuary or lagoon improvement, maintenance,
64 renourishment, restoration, and erosion control;
65 authorizing the use of tax revenues to construct beach
66 groins; authorizing such counties to use such tax
67 revenues for specified purposes and costs relating to
68 public facilities if specified conditions are met;



690706

69

defining the term

By Senator Brandes

24-00875-18

2018658__

1 A bill to be entitled
 2 An act relating to the tourist development tax;
 3 amending s. 125.0104, F.S.; authorizing counties
 4 imposing the tax to use the tax revenues, under
 5 certain circumstances, for specified purposes and
 6 costs relating to public facilities; defining the term
 7 "public facilities"; providing an effective date.
 8
 9 Be It Enacted by the Legislature of the State of Florida:
 10
 11 Section 1. Paragraph (a) of subsection (5) of section
 12 125.0104, Florida Statutes, is amended to read:
 13 125.0104 Tourist development tax; procedure for levying;
 14 authorized uses; referendum; enforcement.—
 15 (5) AUTHORIZED USES OF REVENUE.—
 16 (a) All tax revenues received pursuant to this section by a
 17 county imposing the tourist development tax shall be used by
 18 that county for the following purposes only:
 19 1. To acquire, construct, extend, enlarge, remodel, repair,
 20 improve, maintain, operate, or promote one or more:
 21 a. Publicly owned and operated convention centers, sports
 22 stadiums, sports arenas, coliseums, or auditoriums within the
 23 boundaries of the county or subcounty special taxing district in
 24 which the tax is levied;
 25 b. Auditoriums that are publicly owned but are operated by
 26 organizations that are exempt from federal taxation pursuant to
 27 26 U.S.C. s. 501(c) (3) and open to the public, within the
 28 boundaries of the county or subcounty special taxing district in
 29 which the tax is levied; or

Page 1 of 3

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

24-00875-18

2018658__

30 c. Aquariums or museums that are publicly owned and
 31 operated or owned and operated by not-for-profit organizations
 32 and open to the public, within the boundaries of the county or
 33 subcounty special taxing district in which the tax is levied;
 34 2. To promote zoological parks that are publicly owned and
 35 operated or owned and operated by not-for-profit organizations
 36 and open to the public;
 37 3. To promote and advertise tourism in this state and
 38 nationally and internationally; however, if tax revenues are
 39 expended for an activity, service, venue, or event, the
 40 activity, service, venue, or event must have as one of its main
 41 purposes the attraction of tourists as evidenced by the
 42 promotion of the activity, service, venue, or event to tourists;
 43 4. To fund convention bureaus, tourist bureaus, tourist
 44 information centers, and news bureaus as county agencies or by
 45 contract with the chambers of commerce or similar associations
 46 in the county, which may include any indirect administrative
 47 costs for services performed by the county on behalf of the
 48 promotion agency; ~~or~~
 49 5. To finance beach park facilities or beach improvement,
 50 maintenance, renourishment, restoration, and erosion control,
 51 including shoreline protection, enhancement, cleanup, or
 52 restoration of inland lakes and rivers to which there is public
 53 access as those uses relate to the physical preservation of the
 54 beach, shoreline, or inland lake or river. However, any funds
 55 identified by a county as the local matching source for beach
 56 renourishment, restoration, or erosion control projects included
 57 in the long-range budget plan of the state's Beach Management
 58 Plan, pursuant to s. 161.091, or funds contractually obligated

Page 2 of 3

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

24-00875-18

2018658__

59 by a county in the financial plan for a federally authorized
60 shore protection project may not be used or loaned for any other
61 purpose. In counties of fewer than 100,000 population, up to 10
62 percent of the revenues from the tourist development tax may be
63 used for beach park facilities; ~~or-~~

64 6. To acquire, construct, extend, enlarge, remodel, repair,
65 improve, maintain, operate, or finance public facilities within
66 the boundaries of the county or subcounty special taxing
67 district in which the tax is levied, if the public facilities
68 are needed to increase tourist-related business activities in
69 the county or subcounty special district and are recommended by
70 the county tourist development council created pursuant to
71 paragraph (4) (e). Tax revenues may be used for any related land
72 acquisition, land improvement, design, and engineering costs and
73 all other professional and related costs required to bring the
74 public facilities into service. As used in this subparagraph,
75 the term "public facilities" means major capital improvements
76 that have a life expectancy of 5 or more years, including, but
77 not limited to, transportation, sanitary sewer, solid waste,
78 drainage, potable water, and pedestrian facilities.

79
80 Subparagraphs 1. and 2. may be implemented through service
81 contracts and leases with lessees that have sufficient expertise
82 or financial capability to operate such facilities.

83 Section 2. This act shall take effect July 1, 2018.



The Florida Senate

Committee Agenda Request

To: Senator Kelli Stargel
Appropriations Subcommittee on Finance and Tax

Subject: Committee Agenda Request

Date: January 10, 2018

I respectfully request that **Senate Bill #658**, relating to **Tourist Development Tax**, be placed on the:

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

A handwritten signature in black ink, appearing to read "Jeff Brandes", written over a horizontal line.

Senator Jeff Brandes
Florida Senate, District 24

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

08/05/18

Meeting Date

058

Bill Number (if applicable)

Topic Tourist Development Tax

Amendment Barcode (if applicable)

Name Richard Turner

Job Title Senior VP Legal & Legislative Affairs

Address 230 S. Adams St.

Phone 850-224-2250

Street

Tallahassee

FL

32301

Email rturner@fla.org

City

State

Zip

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Florida Restaurant & Lodging ASSO.

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

2/5/18

Meeting Date

658

Bill Number (if applicable)

Topic Tourist Development Tax

Amendment Barcode (if applicable)

Name Kevin Craig

Job Title Public Policy Director

Address 6675 Westwood Blvd., Suite 210

Phone 407-313-5035

Street

Orlando

City

FL

State

32821

Zip

Email publicpolicy@cfhla.org

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Central Florida Hotel and Lodging Association

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

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 Appropriations Subcommittee on Finance and Tax

BILL: PCS/CS/SB 1144 (175328)

INTRODUCER: Appropriations Subcommittee on Finance and Tax; Community Affairs Committee; and Senator Perry

SUBJECT: Permit Fees

DATE: February 7, 2018

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Present</u>	<u>Yeatman</u>	<u>CA</u>	<u>Fav/CS</u>
2.	<u>Gross</u>	<u>Diez-Arguelles</u>	<u>AFT</u>	<u>Recommend: Fav/CS</u>
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

PCS/CS/SB 1144 requires the governing body of a local government to post its building permit and inspection fee schedules on its website. The bill also requires that before December 31, 2019, the governing body of a local government must publish its building permit and inspection utilization report on its website. After December 31, 2019, a local government must update the report prior to amending its building permit and inspection fee schedule. The report must use the most recently completed financial audit.

The bill does not affect state revenues or expenditures. Municipalities and counties may incur costs related to the implementation of this act.

The bill takes effect July 1, 2018.

II. Present Situation:

Florida Building Codes Act

Part IV of chapter 553, F.S., is known as the "Florida Building Codes Act." The purpose and intent of the Florida Building Codes Act is to provide a mechanism for the uniform adoption, updating, interpretation, and enforcement of a single, unified state building code. The Florida Building Code must be applied, administered, and enforced uniformly and consistently from

jurisdiction to jurisdiction. It is the intent of the Legislature that local governments have the power to inspect all buildings, structures, and facilities within their jurisdictions in protection of the public's health, safety, and welfare.¹

Enforcement of the Florida Building Code

The board of county commissioners of each county is authorized to enforce the Building Code and issue building permits.² It is unlawful for a person, firm, or corporation to construct, erect, alter, repair, secure, or demolish any building without first obtaining a permit and paying reasonable fees as set forth in a schedule of fees adopted by the board.³

The board of county commissioners of each county and the governing body of a municipality are authorized to provide a schedule of reasonable inspection fees in order to defer the costs of inspection and enforcement of the Building Code.⁴ A county that issues building permits must post each type of building permit application on its website.⁵ Completed applications must be submitted electronically to the county or local enforcement agency building department, which must provide accepted methods of electronic submission.⁶ However, payments, attachments, or drawings required as part of the permit application may be submitted in person in a nonelectronic format, at the discretion of the building official.⁷

Local Government Fees

It is unlawful for any person, firm, corporation, or governmental entity to construct, erect, alter, modify, repair, or demolish any building without first obtaining a permit from the appropriate enforcing agency or from such persons delegated the authority to issue permits, upon the payment of reasonable fees adopted by the enforcing agency.⁸

Except for construction regarding correctional and mental health facilities, elevators, storage facilities, educational institutions, and toll collection facilities, each local government and each legally constituted enforcement district with statutory authority must regulate building construction.⁹ Local governments are authorized to provide a schedule of consistent reasonable fees to be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code.¹⁰ The basis for the fee structure must relate to the level of service provided by the local government.¹¹ Fees charged must be consistently applied.¹²

¹ Section 553.72(1), F.S.

² Sections 125.56(1) and 125.01(1)(bb), F.S.

³ Section 125.56(4)(a), F.S.

⁴ Sections 125.56(2) and 166.222, F.S.

⁵ Section 125.56(4)(b), F.S.

⁶ *Id.*

⁷ *Id.*

⁸ Section 553.79(1), F.S.

⁹ Section 553.80(1), F.S.

¹⁰ The phrase "enforcing the Building Code" includes the direct costs and reasonable indirect costs associated with review of building plans, building inspections, reinspections, and building permit processing; building code enforcement; and fire inspections associated with new construction. *See* s. 553.80(7)(a), F.S.

¹¹ Section 553.80(7), F.S.

¹² *Id.*

Local enforcement agencies, independent special districts,¹³ or dependent special districts¹⁴ may not require additional fees, charges, or expenses for:

- Providing proof of licensure pursuant to ch. 489, F.S.;
- Recording or filing a license issued; and
- Providing, recording, or filing evidence of workers' compensation insurance coverage required by ch. 440, F.S.¹⁵

A "local enforcement agency" means the agency of local government, a local school board, a community college board of trustees, or a university board of trustees in the State University System with jurisdiction to make inspections of buildings and to enforce the codes which establish standards for the design, construction, erection, alteration, repair, modification, or demolition of public or private buildings, structures, or facilities.¹⁶

III. Effect of Proposed Changes:

Section 1 amends s. 125.56, F.S., to require the governing body of a county authorized to issue fees under this section or s. 553.80, F.S., to post its building permit and inspection fee schedule and its building permit and inspection report required under s. 553.80(7), F.S., on its website.

Section 2 amends s. 166.222, F.S., to require the governing body of a municipality authorized to issue fees under s. 553.80, F.S., to post its building permit and inspection fee schedule and its building permit and inspection report required under s. 553.80(7), F.S., on its website.

Section 3 amends s. 553.80, F.S., to require the governing body of a local government to publish its building permit and inspection report on its website by December 31, 2019. After December 31, 2019, a local government must update the report prior to amending its building permit and inspection fee schedules. The report must use the most recently completed financial audit.

Additionally, the report must include:

- Direct and indirect costs incurred by the local government to enforce the Florida Building Code, including costs related to:
 - The review of building plans.
 - Building inspections.
 - Building reinspections.
 - Building permit processing.
 - Building code enforcement.

¹³ Section 189.012(3), F.S., defines an "independent special district" as a special district that is not a dependent special district as defined in s. 189.012(2), F.S.

¹⁴A dependent special district has a governing board comprised of members, which are identical in membership to, or all appointed by, or removable at will by, the governing body of a single county or municipality. A dependent special district also includes a district that has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or municipality. *See* s. 189.012(2), F.S. A "special district" is a unit of local government created for a particular purpose, with jurisdiction to operate within a limited geographic boundary. *See 2017-2018 Local Gov't Formation Manual* at pg. 64, available at <http://www.myfloridahouse.gov/Sections/Committees/committeesdetail.aspx?CommitteeId=2911>.

¹⁵ Section 553.80(7)(d), F.S.

¹⁶ Section 553.71(5), F.S.

- Number of building permits requested.
- Number of building permits issued.
- Number of building inspections and reinspections conducted.
- Number of personnel employed by the local government to enforce the Florida Building Code, issue building permits, and conduct inspections.
- Salary and related employee benefit costs incurred by the local government to enforce the Florida Building Code, issue building permits, and conduct inspections.
- Revenue derived from fees pursuant to this subsection.
- Revenue derived from fines pursuant to this subsection.
- When applicable, investment earnings derived from the local government's investment of revenue derived from fees and fines pursuant to this subsection.
- Balances carried forward by the local government pursuant to this subsection.
- Balances refunded by the local government pursuant to this subsection.

Section 4 provides an effective date of July 1, 2018.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Section 18(a), Article VII, of the Florida Constitution provides that no county or municipality is bound by any general law that requires the expenditure of money unless the legislature determines that the law fulfills an important state interest and the bill is passed by a two-thirds vote of the membership of each house of the Legislature.

This bill requires local governments to revise their websites and post their permit and inspection fee schedules and their building permit and inspection utilization report on their websites, which may require expenditures. However, the mandates requirements do not apply to laws having an insignificant impact, which for Fiscal Year 2017-2018 is approximately \$2.05 million or less.^{17,18,19}

In so far as a county or municipality currently provides a schedule of reasonable permit and inspection fees on its website, the fiscal impact of this bill may be insignificant.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

¹⁷ FLA. CONST. art. VII, s. 18(d).

¹⁸ Based on the Demographic Estimating Conference's population estimate adopted on December 5, 2017. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/ConferenceResults.pdf>.

¹⁹ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. See Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Dec. 19, 2017).

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

None.

B. Private Sector Impact:

Requiring a local government to post its permit and inspection fee schedules as well as a building permit and inspection utilization report on its website will help applicants for building permits assess the associated costs of the permit.

C. Government Sector Impact:

Local governments will be required to post permit and inspection fee schedules as well as a building permit and inspection utilization report on their websites. Some local governments that do not currently post documents on their websites may have to make an initial expenditure of funds to revise their existing website to include the ability to post permit and inspection fee schedules as well as a report on the local government's website.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 125.56, 166.222, and 553.80.

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

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

Recommended CS by Appropriations Subcommittee on Finance and Tax on February 5, 2018:

The committee substitute:

- Removes the requirement that the building permit and inspection report, which must be posted on the local government's website, be accessible through a link.
- Clarifies that local governments must post on their websites the building and inspection utilization report by December 31, 2019.
- Clarifies that after December 31, 2019, any local government that intends to amend its schedule of fees shall first update its building permit and inspection utilization report.

- Requires local governments to use information available in the most recently completed financial audit as the basis for the building permit and inspection utilization report.
- Replaces the term “implement the Florida Building Code” with “enforce the Florida Building Code,” which is consistent with current law.
- Removes “building fire inspections” as a requisite in the required report.

CS by Community Affairs Committee on January 16, 2018:

- Adds the permit and inspection fee schedule requirements to s. 166.222, F.S., so that the permit and inspection fee schedule requirements for municipalities are properly placed in the municipality chapter of the Florida Statutes.

B. Amendments:

None.



896072

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/05/2018	.	
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	.	

Appropriations Subcommittee on Finance and Tax (Perry)
recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (c) is added to subsection (4) of
section 125.56, Florida Statutes, to read:

125.56 Enforcement and amendment of the Florida Building
Code and the Florida Fire Prevention Code; inspection fees;
inspectors; etc.—

(4)



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11 (c) The governing body of a county authorized under this
12 section or s. 553.80 to issue fees shall post its permit and
13 inspection fee schedules and its building permit and inspection
14 utilization report required under s. 553.80(7) on its website.

15 Section 2. Section 166.222, Florida Statutes, is amended to
16 read:

17 166.222 Building code inspection fees.—

18 (1) The governing body of a municipality may provide a
19 schedule of reasonable inspection fees in order to defer the
20 costs of inspection and enforcement of the provisions of its
21 building code.

22 (2) The governing body of a municipality authorized under
23 s. 553.80 to issue fees shall post its permit and inspection fee
24 schedules and its building permit and inspection utilization
25 report required under s. 553.80(7) on its website.

26 Section 3. Subsection (7) of section 553.80, Florida
27 Statutes, is amended to read:

28 553.80 Enforcement.—

29 (7)(a) The governing bodies of local governments may
30 provide a schedule of reasonable fees, as authorized by s.
31 125.56(2) or s. 166.222 and this section, for enforcing this
32 part. These fees, and any fines or investment earnings related
33 to the fees, shall be used solely for carrying out the local
34 government's responsibilities in enforcing the Florida Building
35 Code. When providing a schedule of reasonable fees, the total
36 estimated annual revenue derived from fees, and the fines and
37 investment earnings related to the fees, may not exceed the
38 total estimated annual costs of allowable activities. Any
39 unexpended balances shall be carried forward to future years for



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40 allowable activities or shall be refunded at the discretion of
41 the local government. The basis for a fee structure for
42 allowable activities shall relate to the level of service
43 provided by the local government and shall include consideration
44 for refunding fees due to reduced services based on services
45 provided as prescribed by s. 553.791, but not provided by the
46 local government. Fees charged shall be consistently applied.

47 ~~1.(a)~~ As used in this subsection, the phrase "enforcing the
48 Florida Building Code" includes the direct costs and reasonable
49 indirect costs associated with review of building plans,
50 building inspections, reinspections, and building permit
51 processing; building code enforcement; and fire inspections
52 associated with new construction. The phrase may also include
53 training costs associated with the enforcement of the Florida
54 Building Code and enforcement action pertaining to unlicensed
55 contractor activity to the extent not funded by other user fees.

56 ~~2.(b)~~ The following activities may not be funded with fees
57 adopted for enforcing the Florida Building Code:

58 ~~a.1.~~ Planning and zoning or other general government
59 activities.

60 ~~b.2.~~ Inspections of public buildings for a reduced fee or
61 no fee.

62 ~~c.3.~~ Public information requests, community functions,
63 boards, and any program not directly related to enforcement of
64 the Florida Building Code.

65 ~~d.4.~~ Enforcement and implementation of any other local
66 ordinance, excluding validly adopted local amendments to the
67 Florida Building Code and excluding any local ordinance directly
68 related to enforcing the Florida Building Code as defined in



896072

69 subparagraph 1 paragraph (a).

70 3.(e) A local government shall use recognized management,
71 accounting, and oversight practices to ensure that fees, fines,
72 and investment earnings generated under this subsection are
73 maintained and allocated or used solely for the purposes
74 described in subparagraph 1 paragraph (a).

75 4.(d) The local enforcement agency, independent district,
76 or special district may not require at any time, including at
77 the time of application for a permit, the payment of any
78 additional fees, charges, or expenses associated with:

79 a.1. Providing proof of licensure pursuant to chapter 489;

80 b.2. Recording or filing a license issued pursuant to this
81 chapter; or

82 c.3. Providing, recording, or filing evidence of workers'
83 compensation insurance coverage as required by chapter 440.

84 (b) By December 31, 2019, the governing body of a local
85 government that provides a schedule of fees shall post its
86 building permit and inspection utilization report on its
87 website. The report shall be based on the information available
88 in the most recently completed financial audit. After December
89 31, 2019, the governing body of a local government that provides
90 a schedule of fees shall update its building permit and
91 inspection utilization report on its website prior to making any
92 adjustments to the fee schedule. The report shall include:

93 1. Direct and indirect costs incurred by the local
94 government to enforce the Florida Building Code, including costs
95 related to:

96 a. The review of building plans.

97 b. Building inspections.



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98 c. Building reinspections.

99 d. Building permit processing.

100 e. Building code enforcement.

101 2. Number of building permits requested.

102 3. Number of building permits issued.

103 4. Number of building inspections and reinspections
104 conducted.

105 5. Number of personnel employed by the local government to
106 enforce the Florida Building Code, issue building permits, and
107 conduct inspections.

108 6. Salary and related employee benefit costs incurred by
109 the local government to enforce the Florida Building Code, issue
110 building permits, and conduct inspections.

111 7. Revenue derived from fees pursuant to paragraph (a).

112 8. Revenue derived from fines pursuant to paragraph (a).

113 9. When applicable, investment earnings derived from the
114 local government's investment of revenue derived from fees and
115 fines pursuant to paragraph (a).

116 10. Balances carried forward by the local government
117 pursuant to paragraph (a).

118 11. Balances refunded by the local government pursuant to
119 paragraph (a).

120 Section 4. This act shall take effect July 1, 2018.

121
122 ===== T I T L E A M E N D M E N T =====

123 And the title is amended as follows:

124 Delete everything before the enacting clause
125 and insert:

126 A bill to be entitled



896072

127 An act relating to permit fees; amending ss. 125.56
128 and 166.222, F.S.; requiring the governing bodies of
129 counties and municipalities to post their permit and
130 inspection fee schedules and building permit and
131 inspection utilization reports on their websites;
132 amending s. 553.80, F.S.; requiring certain governing
133 bodies of local governments to post their building
134 permit and inspection utilization reports on their
135 websites by a specified date; providing reporting
136 requirements; providing an effective date.

By the Committee on Community Affairs; and Senator Perry

578-02145-18

20181144c1

A bill to be entitled

An act relating to permit fees; amending s. 125.56, F.S.; requiring the governing body of certain counties to post its permit and inspection fee schedules and a link to the annual building permit and inspection report on its website; amending s. 166.222, F.S.; requiring the governing body of a municipality to post its permit and inspection fee schedules and a link to the annual building permit and inspection report on its website; amending s. 553.80, F.S.; requiring the governing body of a local government, before making any adjustment to a fee schedule, to publish a building permit and inspection report and post it on the local government's website; requiring the report to be updated annually on such website and be easily accessible to the public; requiring the report to include specified information; providing an effective date.

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

Section 1. Paragraph (c) is added to subsection (4) of section 125.56, Florida Statutes, to read:

125.56 Enforcement and amendment of the Florida Building Code and the Florida Fire Prevention Code; inspection fees; inspectors; etc.—

(4)

(c) The governing body of a county authorized under this section or s. 553.80 to issue fees shall post its permit fee and

Page 1 of 5

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

578-02145-18

20181144c1

inspection fee schedule on its website with a link to the building permit and inspection report required under s. 553.80(7).

Section 2. Section 166.222, Florida Statutes, is amended to read:

166.222 Building code inspection fees.—

(1) The governing body of a municipality may provide a schedule of reasonable inspection fees in order to defer the costs of inspection and enforcement of the provisions of its building code.

(2) The governing body of a municipality authorized under s. 553.80 to issue fees shall post its permit and inspection fee schedules on its website with a link to the building permit and inspection report required under s. 553.80(7).

Section 3. Subsection (7) of section 553.80, Florida Statutes, is amended to read:

553.80 Enforcement.—

(7) (a) The governing bodies of local governments may provide a schedule of reasonable fees, as authorized by s. 125.56(2) or s. 166.222 and this section, for enforcing this part. These fees, and any fines or investment earnings related to the fees, shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code. When providing a schedule of reasonable fees, the total estimated annual revenue derived from fees, and the fines and investment earnings related to the fees, may not exceed the total estimated annual costs of allowable activities. Any unexpended balances shall be carried forward to future years for allowable activities or shall be refunded at the discretion of

Page 2 of 5

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

578-02145-18

20181144c1

59 the local government. The basis for a fee structure for
60 allowable activities shall relate to the level of service
61 provided by the local government and shall include consideration
62 for refunding fees due to reduced services based on services
63 provided as prescribed by s. 553.791, but not provided by the
64 local government. Fees charged shall be consistently applied.

65 1.(a) As used in this subsection, the phrase "enforcing the
66 Florida Building Code" includes the direct costs and reasonable
67 indirect costs associated with review of building plans,
68 building inspections, reinspections, and building permit
69 processing; building code enforcement; and fire inspections
70 associated with new construction. The phrase may also include
71 training costs associated with the enforcement of the Florida
72 Building Code and enforcement action pertaining to unlicensed
73 contractor activity to the extent not funded by other user fees.

74 2.(b) The following activities may not be funded with fees
75 adopted for enforcing the Florida Building Code:

76 a.1- Planning and zoning or other general government
77 activities.

78 b.2- Inspections of public buildings for a reduced fee or
79 no fee.

80 c.3- Public information requests, community functions,
81 boards, and any program not directly related to enforcement of
82 the Florida Building Code.

83 d.4- Enforcement and implementation of any other local
84 ordinance, excluding validly adopted local amendments to the
85 Florida Building Code and excluding any local ordinance directly
86 related to enforcing the Florida Building Code as defined in
87 subparagraph 1 paragraph (a).

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20181144c1

88 3.(e) A local government shall use recognized management,
89 accounting, and oversight practices to ensure that fees, fines,
90 and investment earnings generated under this subsection are
91 maintained and allocated or used solely for the purposes
92 described in subparagraph 1 paragraph (a).

93 4.(d) The local enforcement agency, independent district,
94 or special district may not require at any time, including at
95 the time of application for a permit, the payment of any
96 additional fees, charges, or expenses associated with:

97 a.1- Providing proof of licensure pursuant to chapter 489;

98 b.2- Recording or filing a license issued pursuant to this
99 chapter; or

100 c.3- Providing, recording, or filing evidence of workers'
101 compensation insurance coverage as required by chapter 440.

102 (b) Before making any adjustment to a fee schedule, the
103 governing body of a local government shall publish a building
104 permit and inspection report and post it on the local
105 government's website. The report must be updated annually on
106 such website and be easily accessible to the public. The report
107 must include:

108 1. Direct and indirect costs incurred by the local
109 government to implement the Florida Building Code, including
110 costs related to the review of:

111 a. Building plans.

112 b. Building inspections.

113 c. Building reinspections.

114 d. Building permit processing.

115 e. Building code enforcement.

116 f. Building fire inspections.

578-02145-18

20181144c1

117 2. Number of building permits requested.
118 3. Number of building permits issued.
119 4. Number of building inspections and reinspections
120 conducted.
121 5. Number of personnel employed by the local government to
122 implement the Florida Building Code, issue building permits, and
123 conduct inspections.
124 6. Salary and related employee benefit costs incurred by
125 the local government to implement the Florida Building Code,
126 issue building permits, and conduct inspections.
127 7. Revenue derived from fees pursuant to this subsection.
128 8. Revenue derived from fines pursuant to this subsection.
129 9. Investment earnings derived from the local government's
130 investment of revenue derived from fees and fines pursuant to
131 this subsection.
132 10. Balances carried forward by the local government
133 pursuant to this subsection.
134 11. Balances refunded by the local government pursuant to
135 this subsection.
136 Section 4. This act shall take effect July 1, 2018.



The Florida Senate

Committee Agenda Request

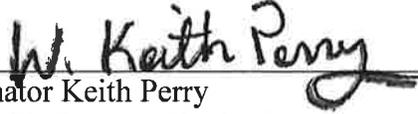
To: Senator Kelli Stargel, Chair
Appropriations Subcommittee on Finance and Tax

Subject: Committee Agenda Request

Date: January 16, 2018

I respectfully request that **Senate Bill #1144**, relating to Permit Fees , be placed on the:

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



Senator Keith Perry
Florida Senate, District 8

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

2/5/18

Meeting Date

1144

Bill Number (if applicable)

896072

Amendment Barcode (if applicable)

Topic Permit Fees

Name Carol Bower

Job Title Chief Lobbyist

Address 3730 Coconut Creek Pkwy Ste 200

Phone (954) 4105-6811

Street

Coconut Creek FL 33066

City

State

Zip

Email cbower@abrowdfiance.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Associated Builders and Contractors

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

2/5/18

Meeting Date

1144

Bill Number (if applicable)

296072

Amendment Barcode (if applicable)

Topic Permit Fees

Name Jennifer Hatfield

Job Title _____

Address 411 Lenore Ct.

Street

Phone 941-345-3263

Rockledge

FL

32955

City

State

Zip

Email jen@jhatfieldandassociates

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing FL Swimming Pool Assoc.

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

2/5/18

Meeting Date

CS/SB 1144
Bill Number (if applicable)

896072

Amendment Barcode (if applicable)

Topic _____

Name Bruce Kershner

Job Title _____

Address 231 West Bay Avenue

Phone 407-830-1882

Street

Longwood

City

FL

State

32750

Zip

Email BKershner@att.net

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Southeast Glass Association

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE

APPEARANCE RECORD

2-5-18

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

05/1144

Bill Number (if applicable)

Meeting Date

896072

Amendment Barcode (if applicable)

Topic PERMIT FEES

Name CAM FENTRISS

Job Title LEGISLATIVE COUNSEL

Address 1400 VILLAGE SQ # 3-243

Phone 830-222-2772

TALL FL 32312

Email AFENTRISS@AOL.COM

Speaking: [X] For [] Against [] Information

Waive Speaking: [X] In Support [] Against (The Chair will read this information into the record.)

Representing FLA. REFRIGERATION & AC CONTRACTORS ASSN

Appearing at request of Chair: [] Yes [X] No

Lobbyist registered with Legislature: [X] Yes [] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

2-5-18

Meeting Date

RS/1144

Bill Number (if applicable)

896072

Amendment Barcode (if applicable)

Topic PERMIT FEES

Name CAM FENTRISS

Job Title LEGISLATIVE COUNSEL

Address 1400 VILLAGE SQ # 3-243

Phone 850-222-2772

Street

TALL

City

FL

State

32312

Zip

Email CFENTRISS@AOL.COM

Speaking: [X] For [] Against [] Information

Waive Speaking: [X] In Support [] Against (The Chair will read this information into the record.)

Representing FLORIDA ROOFING & SHEET METAL CONTRACTORS ASSN

Appearing at request of Chair: [] Yes [X] No

Lobbyist registered with Legislature: [X] Yes [] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

2/5/18

Meeting Date

1144

Bill Number (if applicable)

Topic Permit Fees

Amendment Barcode (if applicable)

Name Carol Bowen

Job Title Chief Lobbyist

Address 3730 Coconut Creek, Ste 200

Phone (954) 465-1081

Street

Coconut Creek FL 33066

City

State

Zip

Email cbowen@abcwfl.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Associated Builders and Contractors

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

11/5/18
Meeting Date

1144
Bill Number (if applicable)

Topic Construction Permits

Amendment Barcode (if applicable)

Name Rusty Payton

Job Title CEO/Chief Lobbyist

Address 2600 Centennial Place

Phone 850-567-1073

Tallahassee, FL 32317
City State Zip

Email rpayton@fhba.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Florida Home Builders Association

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

02/05/2018

Meeting Date

1144

Bill Number (if applicable)

Topic Permit Fees

Amendment Barcode (if applicable)

Name Warren Husband

Job Title _____

Address PO Box 1099

Phone (850) 205-9000

Street

Tallahassee

FL

32302

Email _____

City

State

Zip

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Florida Associated General Contractors Council

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)



The Florida Senate
State Senator René García
36th District

Please reply to:

District Office:
1490 West 68 Street
Suite # 201
Hialeah, FL. 33014
Phone# (305) 364-3100

February 2, 2018

The Honorable Kelli Stargel
Chair, Appropriations Subcommittee on Finance and Tax
207 The Capitol
404 S. Monroe Street
Tallahassee, FL 32399-1100

Dear Senator Stargel,

Please excuse my absence from the Appropriations Subcommittee on Finance and Tax meeting for Monday, February 5, 2018. Due to a previous commitment, I will not be able to attend the meeting. Thank you for your understanding.

Sincerely,

A handwritten signature in black ink, appearing to read "René García".

State Senator René García
District 36

CC: Jose Diez-Arguelles
Lynn Wells

Committees: Children, Families, and Elder Affairs, Chair, Appropriations Subcommittee on Finance and Tax, Vice Chair, Appropriations Subcommittee on the Environment and Natural Resources, Appropriations Subcommittee on General Government, Banking and Insurance, Judiciary, Joint Administrative Procedures Committee.

CourtSmart Tag Report

Room: SB 401

Case No.:

Type:

Caption: Senate Appropriations Subcommittee on Finance and Tax

Judge:

Started: 2/5/2018 4:31:07 PM

Ends: 2/5/2018 4:50:34 PM **Length:** 00:19:28

4:33:12 PM Sen. Stargel (Chair)
4:33:20 PM Roll Call
4:33:43 PM S 826
4:33:49 PM Sen. Hukill
4:34:35 PM Am. 611878
4:34:40 PM Sen. Hukill
4:36:02 PM Tim Nungesser, Legislative Director, National Federation of Independent Business (Waives in Support)
4:36:13 PM Kurt Wenner, Vice President, Florida TaxWatch (Waives in Support)
4:36:29 PM Roll Call (Favorable)
4:36:39 PM S 658
4:36:49 PM Sen. Brandes
4:37:40 PM Am. 690706
4:37:41 PM Sen. Brandes
4:39:33 PM Kevin Craig, Public Policy Director, Central Florida Hotel and Lodging Association
4:40:40 PM Sen. Stargel
4:40:46 PM K. Craig
4:40:47 PM Sen. Stargel
4:40:52 PM K. Craig
4:41:00 PM Sen. Stargel
4:41:13 PM Richard Turner, Senior Vice President, Florida Restaurant and Lodging Association
4:43:50 PM Sen. Stargel
4:44:32 PM Sen. Brandes
4:46:18 PM Roll Call (Favorable)
4:46:42 PM S 1144
4:46:44 PM Sen. Perry
4:47:28 PM Am. 896072
4:48:13 PM Cam Fentriss, Legislative Counsel, Florida Refrigeration and AC Contractors Association (Waives in Support)
4:48:23 PM C. Fentriss, Legislative Counsel, Florida Roofing and Sheet Metal Contractors Association (Waives in Support)
4:48:28 PM Bruce Kershner, Southeast Glass Association (Waives in Support)
4:48:33 PM Caren Bowen, Chief Lobbyist, Associated Builders and Contractors (Waives in Support)
4:48:39 PM Jennifer Hatfield, Florida Swimming Pool Association (Waives in Support)
4:49:02 PM Rusty Payton, CEO, Florida Home Builders Association (Waives in Support)
4:49:06 PM Warren Husband, Florida Associated General Contractors Council (Waives in Support)
4:49:11 PM C. Bowen
4:49:58 PM Roll Call (Favorable)
4:50:17 PM Meeting Adjourned