

STORAGE NAME: h4147s1a.bdt

DATE: April 3, 1998

**HOUSE OF REPRESENTATIVES
AS REVISED BY THE COMMITTEE ON
BUSINESS DEVELOPMENT AND INTERNATIONAL TRADE
BILL RESEARCH & ECONOMIC IMPACT STATEMENT**

BILL #: CS/HB 4147

RELATING TO: The WAGES program

SPONSOR(S): Children and Family Empowerment Representative Littlefield

COMPANION BILL(S): SB 2014 (SIMILAR) SB 1806 (COMPARE)

ORIGINATING COMMITTEE(S)/COMMITTEE(S) OF REFERENCE:

- (1) CHILDREN AND FAMILY EMPOWERMENT YEAS 8 NAYS 0
 - (2) BUSINESS DEVELOPMENT AND INTERNATIONAL TRADE (W/D)
 - (3) HEALTH & HUMAN SERVICES APPROPRIATIONS
 - (4)
 - (5)
-

I. SUMMARY:

The purpose of the bill is to expand opportunities for WAGES recipients. This bill repeals the on-premise consumption surcharge on the sale of alcoholic beverages July 1, 1999, if the amount of taxes and the economic benefits generated by the restaurant industry from employing participants in the WAGES program plus the amount excise taxes and penalties imposed on the sale of alcoholic beverages exceeds \$535 million during the 1998 calendar year.

The bill further establishes a program to assist WAGES families in relocating to communities with greater opportunities for self-sufficiency.

The Revenue Estimating Conference has not reviewed this bill. However, based on past collections, the repeal of the on-premise consumption surcharge would have a negative recurring impact on the General Revenue Fund, the Alcoholic Beverage and Tobacco Trust Fund, and the Children and Adolescents Substance Abuse Trust Fund of approximately (\$109 m) beginning in fiscal year 1999/00. In addition, an indeterminate amount of expenditures from the WAGES program would be required for relocation. However this may be offset by savings from families not being dependent on WAGES or repaying the relocation funds if they become dependent within 6 months.

II. SUBSTANTIVE RESEARCH:

A. PRESENT SITUATION:

Chapter 96-175, Laws of Florida, eliminated individual entitlement to public assistance and created the Work and Gain Economic Self-sufficiency (WAGES) Program. Under the WAGES Program cash assistance is temporary and is tied to a requirement that able-bodied adults must work and be financially responsible for themselves and their families. WAGES Program requirements and administrative responsibilities are established in chapter 414, F.S. On October 1, 1998 the first cases will reach the time limit imposed in s. 414.105, F.S. a second peak will occur during October of 1999. The number of cases which will end before families have achieved self-sufficiency will depend in part on the effectiveness of programs to place WAGES participants in jobs.

Taxes on Alcoholic Beverages

Section 561.501, F.S., provides for the surcharge on the sale of alcoholic beverages for consumption on the premises and for penalties for violations thereof. Notwithstanding any other provision of the state Beverage Law, the following surcharges are imposed: ten cents is imposed upon each ounce of liquor and each four ounces of wine; six cents is imposed on each 12 ounces of cider; and four cents is imposed on each 12 ounces of beer sold at retail for consumption on premises licensed by the Division of Alcoholic Beverages and Tobacco (division) of the Department of Business and Professional Regulation as an alcoholic beverage vendor.

Section 561.54 F.S., provides that certain deliveries of beverages are prohibited. It is against the law for common or permit carriers, operators of privately owned cars, trucks, buses, or other conveyances or out of state manufacturers or suppliers to make delivery from outside the state of any alcoholic beverages to any person, association of persons, or corporations within the state. The exception to this is the delivery to qualified manufacturers, distributors, and exporters of such beverages so delivered and to qualified bonded warehouses in this state. Any licensee injured by a violation of this section may seek to recover all moneys obtained by common carriers or permit carriers; obtained by operators of privately owned cars, trucks, buses, or other conveyances; or obtained by out of state manufacturers or suppliers as a result of the delivery of alcoholic beverages, is a violation of this section and is entitled to seek relief. In assessing damages, the court is to fine the defendant three times the amount of the delivery charges that have been proved or the fair market value of merchandise unlawfully brought into the state. Payment or satisfaction of any judgment under this section, other than for costs and attorney's fees, is made in its entirety to the state. In any successful action under this section, the court is to award the plaintiff costs and reasonable attorney's fees.

Section 563.05, F.S., provides for excise taxes on malt beverages. All malt beverages containing 0.5 percent or more of alcohol by volume is taxed 48 cents per gallon upon all such beverages in bulk or in kegs or barrels. The tax is to be paid by all manufacturers, distributors, and vendors of such beverages. When such beverages are sold in containers of less than one gallon, the tax will be six cents on each pint in the container. However, excise taxes are not required to be paid when such beverages are sold to post exchanges, ship service stores, and base exchanges located in military, naval, or air force reservations within Florida.

Section 564.06, F.S., provides for excise taxes on wine and beverages. All beverages including wines, except natural sparkling wines, cider and malt beverages, containing 0.5 percent or more alcohol by volume and less than 17.259 percent alcohol by volume shall be taxed at the rate of \$2.25 per gallon. All wines, except natural sparkling wines, containing 17.259 percent or more alcohol by volume shall be taxed at the rate of \$3.00 per gallon. All natural sparkling wines shall be taxed at the rate of \$3.50 per gallon. All cider, is defined as being made from the normal alcoholic fermentation of the juice of sound, ripe apples, including, but not limited to, flavored, sparkling, or carbonated cider, and cider made from condensed apple must, that contain no less than one-half of one percent of alcohol by volume and not more than seven percent of alcohol by volume is taxed at the rate of 89 cents per gallon. With the sole exception of the excise tax rate, cider shall be considered wine and shall be subject to the provisions of ch. 564, F.S., relating to wine. All wine coolers, which are defined as a combination of wines containing 0.5 percent or more alcohol by volume, carbonated water, and flavors or fruit juices and preservatives, and which contain one to six percent alcohol content by volume is taxed at the rate of \$2.25 per gallon. The rates at which the tax is applied as described in this section are paid by all manufacturers and distributors.

Section 565.12, F.S., provides for excise taxes on liquors and beverages. All beverages containing 17.259 percent or more of alcohol by volume and not more than 55.780 percent of alcohol by volume, except wines, is taxed at the rate of \$6.50 per gallon. All beverages containing less than 17.259 percent of alcohol by volume is taxed at the rate provided in ch. 564, F.S., relating to wine. All beverages containing more than 55.780 percent of alcohol by volume is taxed at the rate of \$9.53 per gallon. The rates at which the tax is applied as described in this section is paid by all manufacturers and distributors. The taxes required by this section do not apply to any alcoholic beverages sold to a post exchange, ship service store, or base exchange located in a military, naval, or air force reservation within this state.

Section 561.121(4), F.S., requires that 9.8 percent of the funds collected from the alcoholic beverage surcharge be credited to the Children and Adolescents Substance Abuse Trust Fund, which is directed at reducing and eliminating substance abuse problems among children and adolescents. The remainder of the collections from the surcharge shall be credited to the General Revenue Fund. In fiscal year 1998-99, a total of \$109.3 million is expected to be collected from the alcoholic beverage surcharge.

Relocation Assistance

A study of state-by-state job growth and the estimated number of jobs needed by welfare recipients due to work requirements was conducted by Regional Financial Associates, Inc., an economic consulting firm in West Chester, PA. Findings reveal that employment opportunities vary greatly throughout the country and even within states at any given time. For large cities with high unemployment (compared to the national average), sluggish economies, and large concentrations of poor people, there may not be enough entry-level jobs for all welfare recipients needing work within the time-frame laid out by welfare reform (Cochrane, Horst & Koropecjy; 1997).

Nationally about 25 percent of families receiving public assistance live in rural areas. Welfare recipients living in rural communities where jobs are scarce often lack adequate transportation, both public and private, which would enable them to work in urban or suburban areas where employment may be more likely. Many state and local officials

are encouraging and planning the relocation of recipients from rural communities to urban centers to combat this barrier (Jeter & Havemann, 1997). One example is Kentucky, where welfare recipients with a verified offer of thirty hours per week of employment at minimum wage are provided with a one-time payment of up to \$900 to help with moving costs (Kaplan, 1997). William Julius Wilson (1996) has described how the suburbanization of employment, especially manufacturing jobs, and the decline in jobs for inner-city low-skill blue-collar workers, many of whom are African American, has increased the urban to suburban migration of welfare recipients and poor people looking for work.

Spatial displacement is a term used to describe the role played by geography in job availability, the ability to reach employment and the expense of commuting. Rather than transporting workers from the inner-city to suburbs on a daily basis, relocation may be an alternative to relieving the spatial displacement dilemma for many job-seekers (Institute for Women's Policy Research; 1997). James E. Rosenbaum and Susan J. Popkin (1991) studied the employment outcomes of over 4,000 Chicago public housing residents who were relocated to subsidized housing in neighborhoods throughout the Greater Chicago area as a result of the Gautreaux program. Compared to the control group made up of similar individuals assigned to private urban apartments, the probability that the newly resettled suburban residents would obtain employment was much higher. The high availability of suburban jobs was cited by the respondents as the primary reason that their job searches were more successful.

Section 414.20, F.S., provides that support services will be provided, if resources permit, to assist WAGES participants in complying with work activity or employment requirements. Transportation services are included within the scope of support services. This section authorizes payment of transportation expenses by cash, voucher or tokens which may be paid in advance or through a reimbursement structure. In addition, this section authorizes the expenditure of funds for minor automobile repair, provided the vehicle is registered in the participant's name. This section also authorizes the use of support service funds to develop transportation resources to expand transportation options available to program participants. These services may include cooperative arrangements with local transit authorities or school districts and small enterprise-development. No specific authority is currently provided for assistance related to relocation.

Examples of similar programs in other states are:

South Carolina. When a family reaches the time limit, if the parent requests an extension, the state may require the family to relocate in order to accept a bona fide job offer in another part of the state. The state will provide relocation assistance, including funds for moving expenses, housing search, child care, and rent for the first month. The relocation provision would apply only to families living in counties where the unemployment rate is 50 percent higher than the rest of the state. The state will also consider good cause exceptions.

Pennsylvania. The allowance for relocation expenses has recently been raised to \$500.

References

Cochrane, Steven G., Toni Horst and Sophia Koropecykj. 1997. "The Economic Impact of Welfare Reform." *Regional Financial Review*. May.

Institute for Women's Policy Research. "Job Availability" *Welfare Reform Network News* Issue No. 8, July 31, 1997, Washington, DC: IWPR.

Jeter, Jon and Judith Havemann. 1997. "Rural Poor May Seek Greener Pastures: Welfare Recipients Face Prospect of Moving Where the Jobs Are," *The Washington Post*, October 14.

Kaplan, April. 1997. "Transportation and Welfare Reform." *Issue Notes*, Vol. 1, #4. Washington, DC: Welfare Reform Network. May.

Rosenbaum, James E. and Susan J. Popkin. 1991. "Employment and Earnings of Low-Income Blacks Who Move to Middle-Class Suburbs." In *The Urban Underclass*, ed. Christopher Jencks and Paul E. Peterson. Washington, DC: Brookings Institution. pp. 342-56.

Wilson, William Julius. 1996. *When Work Disappears: The World of the New Urban Poor*. New York: Alfred A. Knopf.

B. EFFECT OF PROPOSED CHANGES:

By March 1, 1999, the Office of Tourism, Trade, and Economic Development shall certify to the Legislature the amount of taxes and the dollar value of economic benefits generated by the restaurant industry from the employment of WAGES participants during 1998. The total amount of taxes and the dollar value of economic benefits that are reported by OTTED to the Legislature shall be added to the amount of taxes paid during 1998 under ss. 563.05, 564.06, and 565.12, F.S., and payments made under s. 561.54, F.S., as described in the present situation of this analysis. If the total amount is greater than \$535 million, effective July 1, 1999, s. 561.501, F.S., as described in the present situation of this analysis, is repealed.

The bill further establishes a program to assist families in relocating to communities with greater opportunities for self-sufficiency. The Department of Children and Family Services reports that the experience of the past two years of assisting families in becoming economically self-sufficient has led them to recognize that some barriers to employment might be resolved by relocating the family to an area of the state that provides more services, expanded employment opportunities and/or increased access to family support.

The determination that a family would benefit from relocation assistance would require a cooperative effort by the Department of Children and Family Services and Department of Labor and Employment Security (DLES). DLES would be the authority for assessing job opportunities and the likelihood of training/job placement following a relocation. Additionally, DLES would be involved in relocation planning, to the extent the plan involved training or employment, and DLES would probably be required to advise the WAGES State Board regarding services and job opportunities in a community.

In order to eligible for the program, the Department of Children and Family Services must make a determination of eligibility for WAGES, that relocation will contribute to the

ability of the applicant to achieve self sufficiency, and that relocation will not adversely impact services and programs in a recipient Florida community.

The bill calls for the establishment of a relocation plan, including a budget and such requirements as are necessary to prevent abuse of the benefit and to provide an assurance that the applicant will relocate. The payment to defray relocation expenses is limited to an amount not to exceed 4 months' temporary cash assistance.

A family receiving relocation assistance for reasons other than domestic violence must sign an agreement restricting the family from applying for temporary cash assistance for 6 months, unless an emergency is demonstrated to the department. If a demonstrated emergency forces the family to reapply for temporary cash assistance within 6 months after receiving a relocation assistance payment, a repayment shall be made on a prorated basis over an 8-month period and subtracted from any regular payment of temporary cash assistance for which the applicant may be eligible.

C. APPLICATION OF PRINCIPLES:

1. Less Government:

a. Does the bill create, increase or reduce, either directly or indirectly:

(1) any authority to make rules or adjudicate disputes?

N/A

(2) any new responsibilities, obligations or work for other governmental or private organizations or individuals?

N/A

(3) any entitlement to a government service or benefit?

N/A

b. If an agency or program is eliminated or reduced:

(1) what responsibilities, costs and powers are passed on to another program, agency, level of government, or private entity?

N/A

(2) what is the cost of such responsibility at the new level/agency?

N/A

(3) how is the new agency accountable to the people governed?

N/A

2. Lower Taxes:

a. Does the bill increase anyone's taxes?

No.

b. Does the bill require or authorize an increase in any fees?

No.

c. Does the bill reduce total taxes, both rates and revenues?

The bill may eliminate the surcharge on the excise tax on beer, wine, and spirits.

d. Does the bill reduce total fees, both rates and revenues?

N/A

e. Does the bill authorize any fee or tax increase by any local government?

N/A

3. Personal Responsibility:

a. Does the bill reduce or eliminate an entitlement to government services or subsidy?

Yes. The bill provides those who would otherwise be dependent on the WAGES program with the option of relocating to a community with greater opportunities for self-sufficiency.

b. Do the beneficiaries of the legislation directly pay any portion of the cost of implementation and operation?

Possibly. If a family applies for and receives temporary cash assistance within 6 months of receiving a relocation grant, the grant must be repaid. If the relocation is to escape the effects of domestic violence, the repayment is waived.

4. Individual Freedom:

- a. Does the bill increase the allowable options of individuals or private organizations/associations to conduct their own affairs?

Yes. The bill provides those who would otherwise be dependent on the WAGES program with the option of relocating to a community with greater opportunities for self-sufficiency.

- b. Does the bill prohibit, or create new government interference with, any presently lawful activity?

No.

5. Family Empowerment:

- a. If the bill purports to provide services to families or children:

- (1) Who evaluates the family's needs?

The Department of Children and Family Services.

- (2) Who makes the decisions?

The Department of Children and Family Services determines eligibility. The Family decides if they want to participate in the program.

- (3) Are private alternatives permitted?

N/A

- (4) Are families required to participate in a program?

No.

- (5) Are families penalized for not participating in a program?

No.

- b. Does the bill directly affect the legal rights and obligations between family members?

No.

- c. If the bill creates or changes a program providing services to families or children, in which of the following does the bill vest control of the program, either through direct participation or appointment authority:

- (1) parents and guardians?

The Family decides if they want to participate in the program.

- (2) service providers?

N/A

- (3) government employees/agencies?

The Department of Children and Family Services determines eligibility.

D. STATUTE(S) AFFECTED:

The bill creates section 414.155, Florida Statutes, and may repeal section 561.501, Florida Statutes.

E. SECTION-BY-SECTION RESEARCH:

Section 1 establishes Section 414.155, Florida Statutes, related to a relocation assistance program, to assist families in relocating to communities with greater opportunities for self-sufficiency. In order to be eligible for the program, the Department of Children and Family Services or the Department of Labor and Employment Security must make a determination:

(a) that the family is a WAGES recipient or that all requirements of eligibility for WAGES would likely be met.

(b) that there is a basis for believing that relocation will contribute to the ability of the applicant to achieve self-sufficiency.

Examples cited by the bill are that the applicant:

1. Is unlikely to achieve independence at the current community of residence,
2. Has secured a job that requires relocation to another community,
3. Has a family support network in another community, or
4. Is determined pursuant to criteria or procedures established by the WAGES Program State Board of Directors to be a victim of domestic violence who would experience reduced probability of further incidents through relocation.

(c) pursuant to criteria adopted by the WAGES Program State Board of Directors, that a Florida community receiving a relocated family has the capacity to provide needed services and employment opportunities.

The bill calls for the establishment of a relocation plan, including a budget and such requirements as are necessary to prevent abuse of the benefit and to provide an assurance that the applicant will relocate. The plan may require that expenditures be made on behalf of the recipient. The plan must include provisions to protect the safety of the victims of domestic violence and avoid provisions that place them in anticipated

danger. The payment to defray relocation expenses is limited to an amount not to exceed 4 months' temporary cash assistance, based on family size.

The bill also requires monitoring the implementation of the relocation plan.

A family receiving relocation assistance for reasons other than domestic violence must sign an agreement restricting the family from applying for temporary cash assistance for 6 months, unless an emergency is demonstrated to the department. If a demonstrated emergency forces the family to reapply for temporary cash assistance within 6 months after receiving a relocation assistance payment, a repayment shall be made on a prorated basis over an 8-month period and subtracted from any regular payment of temporary cash assistance for which the applicant may be eligible.

The Department of Labor and Employment Security and the Department of Children and Family Services are granted rulemaking authority. The Department of Labor and Employment Security is granted authority to adopt rules to determine that a community has the capacity to provide services and employment opportunities for a relocated family. The Department of Children and Family Services are granted authority to adopt rules to develop and implement relocation plans and to draft an agreement restricting a family from applying for temporary cash assistance within six months after receiving a relocation assistance payment.

Section 2 provides that by March 1, 1999, the Office of Tourism, Trade, and Economic Development (OTTED) shall certify to the Legislature the amount of taxes and the dollar value of economic benefits generated by the restaurant industry from the employment of WAGES participants during 1998. The total amount of taxes and the dollar value of economic benefits that are reported by OTTED to the Legislature shall be added to the amount of taxes paid during 1998 under ss. 563.05, 564.06, and 565.12, F.S., and payments made under s. 561.54, F.S., as described in the present situation of this analysis. If the total amount is greater than \$535 million, effective July 1, 1999, s. 561.501, F.S., as described in the present situation of this analysis, is repealed.

Section 3 establishes an effective date of upon becoming law.

III. FISCAL RESEARCH & ECONOMIC IMPACT STATEMENT:

A. FISCAL IMPACT ON STATE AGENCIES/STATE FUNDS:

1. Non-recurring Effects:

The bill provides one-time payments to cover relocation expenses. The maximum award would be as follows:

Family Size	Monthly Benefit With Shelter Costs Above \$50	Maximum Relocation Grant
1	\$180	\$720
2	\$241	\$964
3	\$303	\$1,212

4	\$364	\$1,456
5	\$426	\$1,704

The number of participants in the program is unknown. The cost of the program would be offset by reduced need by recipients for temporary cash assistance.

2. Recurring Effects:

The state would likely, as of fiscal year 1999-2000 no longer receive the on-premise beverage consumption surcharge estimated to be \$109,300,000 in fiscal year 1998-99. This estimate is based on the following:

The bill eliminates the surcharge if the excise tax on beer, wine, and spirits, combined with the proceeds of the enforcement mechanisms in s. 561.54, F.S., and the determination by OTTED of the tax and economic benefits by the employment of WAGES participants in the restaurant industry in calendar year 1998 exceed \$535 million; and

While not calculated on a calendar year basis, it is expected that the excise tax on beer, wine, and spirits in fiscal year 1998-99, will result in approximately \$464 million. A study commissioned for the restaurant industry indicated that employment of 1,000 WAGES participants would result in a benefit, tax and non-tax, of \$82.42 million in 1998. These numbers exceed the target number without any collection revenues.

3. Long Run Effects Other Than Normal Growth:

None

4. Total Revenues and Expenditures:

Indeterminant

B. FISCAL IMPACT ON LOCAL GOVERNMENTS AS A WHOLE:

1. Non-recurring Effects:

N/A

2. Recurring Effects:

N/A

3. Long Run Effects Other Than Normal Growth:

N/A

C. **DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:**

1. Direct Private Sector Costs:

The bill would reduce administrative costs incurred by licensed retail vendors, manufacturers and distributors by reducing the reporting, collecting and accounting requirements imposed by s. 561.501, F.S. Elimination of the surcharge may also reduce the price of alcoholic beverages sold at retail.

2. Direct Private Sector Benefits:

N/A

3. Effects on Competition, Private Enterprise and Employment Markets:

N/A

D. **FISCAL COMMENTS:**

Under the provisions of the bill, OTTED is required to certify to the Legislature the amount of taxes and the dollar value of economic benefits generated by the restaurant industry from the employment of participants in the WAGES program. It is unclear at this time whether OTTED can accurately measure the dollar value of economic benefits generated by the restaurant industry from the employment of WAGES participants due to the subjectiveness of gathering the data. OTTED reports that it would require additional staff to comply with the provisions of the bill.

The Department of Business and Professional Regulation has a budget of approximately \$2.4 million and 58 FTE's (last years data) to administer and enforce the surcharge.

The Children and Adolescents Substance Abuse Trust Fund receives nine and eight-tenths percent of the revenues generated by the surcharge on the sale of alcoholic beverages for consumption on premises. According to the Department of Children and Family Services, the trust fund supports \$9.5 million in the budget for programs that serve children and adolescents. The department cautions that eliminating the funding would also result in the loss of an additional \$9.5 million in Substance Abuse Block Grant funding for failing to comply with the federal maintenance-of-effort requirement.

IV. CONSEQUENCES OF ARTICLE VII, SECTION 18 OF THE FLORIDA CONSTITUTION:

A. **APPLICABILITY OF THE MANDATES PROVISION:**

N/A

B. REDUCTION OF REVENUE RAISING AUTHORITY:

N/A

C. REDUCTION OF STATE TAX SHARED WITH COUNTIES AND MUNICIPALITIES:

N/A

V. COMMENTS:

When a victim of domestic violence is relocated, the new address would likely appear on invoices paid by the department. Through an open records request, an abusive family member could learn of the new address and create the opportunity for continued abuse. This problem could be avoided if HB 1639 or similar legislation passes and if all payments were made directly to the victim. HB 1639 provides a protected address in the Attorney General's office for victims of domestic violence.

VI. AMENDMENTS OR COMMITTEE SUBSTITUTE CHANGES:

The Children & Family Empowerment Committee adopted 5 amendments and replaced HB4147 with a committee substitute on March 24, 1998.

Amendment #1 allows the Department of Labor and Security as well as the Department of Children and Family Services to determine that the family is a WAGES participant or that all the requirements of eligibility for the WAGES Program would likely be met.

Amendment #2 provides that the WAGES Program State Board of Directors develop criteria or procedures to determine eligibility for the program due to domestic violence. This determination is an example of a basis for believing that relocation will contribute to the ability of an applicant to achieve self-sufficiency.

Amendment #3 provides the relocation plan must include provisions to protect the safety of victims of domestic violence and avoid provisions that place them in anticipated danger.

Amendment #4 grants the Department of Labor and Employment Security authority to adopt rules to determine that a community has the capacity to provide services and employment opportunities for a relocated family. The amendment also grants the Department of Children and Family Services the authority to adopt rules to develop and implement relocation plans and to draft an agreement restricting a family from applying for temporary cash assistance within six months after receiving a relocation assistance payment. Adjustments are made to the title.

Amendment #5 provides that the Legislature intends to encourage the employment of WAGES participants by the restaurant industry because the restaurant industry is uniquely qualified to provide employment opportunities for a significant number of WAGES participants. The amendment provides that by March 1, 1999, the Office of Tourism, Trade, and Economic Development shall certify to the President of the Senate and the Speaker of the House of Representatives the amount of taxes and the dollar amount of economic benefits generated by the restaurant industry from the employment of WAGES participants during the 1998 calendar year. The total amount of taxes and the dollar amount of economic

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benefits shall be added to the amount of taxes paid during the 1998 calendar year under sections 563.05, 564.06, and 565.12, F.S., and payments made to the state under section 561.54, F.S. If the total of these amounts is greater than \$535 million, effective July 1, 1999, Section 561.501, F.S., is repealed. Technical adjustments are also made to the title.

VII. SIGNATURES:

COMMITTEE ON CHILDREN AND FAMILY EMPOWERMENT:

Prepared by:

Legislative Research Director:

ROBERT S. COX

ROBERT BARRIOS

AS REVISED BY THE COMMITTEE ON BUSINESS DEVELOPMENT AND
INTERNATIONAL TRADE:

Prepared by:

Legislative Research Director:

Michael L. Rubin

Michael L. Rubin