

2017 ANNUAL REPORT

Florida  TaxWatch



FLORIDA TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog for nearly 40 years, it is the mission of Florida TaxWatch to provide the residents of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs.

Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on residents and businesses.

Florida TaxWatch is supported by voluntary, tax-deductible memberships and private grants, and does not accept government funding. Memberships provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is more accountable to, and productive for the residents it serves since 1979.

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CHAIRMAN-ELECT PAT NEAL WITH DOMINIC CALABRO, COMMISSIONER ADAM PUTNAM, AND TAXWATCH CHAIRMAN DAVID MANN AT THE STATE OF THE TAXPAYER DINNER



IN 2017, FLORIDA LOST **DR. BRIAN DASSLER**, DEPUTY CHANCELLOR OF EDUCATOR QUALITY AT THE DEPARTMENT OF EDUCATION, AND A FRIEND TO FLORIDA TAXWATCH. A RECURRING SPEAKER AT THE PRINCIPAL LEADERSHIP AWARDS CEREMONIES, BRIAN'S INFECTIOUS ENTHUSIASM FOR FLORIDA'S STUDENTS AND HIS WORK SET A GREAT EXAMPLE FOR EVERYONE THAT WAS FORTUNATE ENOUGH TO KNOW HIM.

FOUR DECADES OF LEADERSHIP

NEARLY 40 YEARS AGO, a small group of Florida's business and elected leaders joined together to form an independent entity that could be trusted to look out for the interests of the taxpayers.

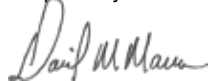
Now, four decades, 8 governors, and thousands of policy recommendations later, Florida TaxWatch maintains its unique position as the eyes and ears of the Florida taxpayers. Whether calling out inefficiencies in our state government, or recommending policy reforms based on time-tested evidence, TaxWatch is on the ground, recognized by those entrusted with leading this great state as a reliable, reputable resource.

Halfway through my tenure as Chairman of this storied institution, I am particularly proud of the work that we do educating taxpayers, nurturing the next generation of the state's leaders, and holding our elected officials accountable. We are informed, we are engaged, and we are fair.

As we look down the road before us, we will continue to lead on issues that matter to all Floridians. From financial literacy to economic development; from educational leadership to reducing our prison population, taxpayers can count on Florida TaxWatch.

On behalf of the members and dedicated staff, working together with our remarkable Executive Committee members and Board of Trustees, I proudly present the 2017 Annual Report for your review and consideration.

Respectfully,



David Mann
Chairman of the Board of Trustees
2016-2018



**David
Mann**

CHAIRMAN
2016-2018

TAXWATCH RESEARCH

While by no means a comprehensive list of the many issues addressed this year by Florida TaxWatch research, the following is a selection of the most important, and most visible topics that TaxWatch addressed in 2017.

CITIZEN EDUCATION

Florida TaxWatch has always been dedicated to keeping Florida citizens informed, educated, and empowered with the most current and relevant information about their state and local governments. To that end in 2017, TaxWatch produced a number of reference publications, updated our popular *How Florida Counties Compare* guide, and continued our recurring series of pocket guides on tax rankings compared to other states, and the *Taxpayers Pocket Guide to the State Budget*.



PRESIDENT & CEO DOMINIC M. CALABRO ADDRESSES THE MEDIA AT A HOLIDAY-THEMED PRESS CONFERENCE STRESSING THE COST SAVINGS RECOMMENDATIONS OF THE GOVERNMENT EFFICIENCY TASK FORCE: "A GIFT TO TAXPAYERS"

The second day of the 2017 Regular Session was capped off by the second annual Florida TaxWatch State of the Taxpayer Dinner, which brought Florida's leaders together to discuss the issues facing each and every taxpayer in the state. A star-studded lineup including Agriculture Commissioner Adam Putnam, state Attorney General Pam Bondi, Senator Jack Latvala, Representative Manny Diaz, Representative Jim Boyd, and Florida TaxWatch volunteer leaders helped fill the room to capacity, and ensured that it will be a can't-miss event for years to come.

CITIZENSHIP INSTITUTE

This year saw the graduation of the second class of the Florida Citizenship Institute, a multi-phase leadership training program focused on Florida's young business leaders. The Institute focuses on preparing the participants to engage with local and state government in an informed, effective manner. Through hands-on workshops with current and former agency leaders, legislators, and the close involvement of Governor Bob Martinez and other high-profile TaxWatch volunteer leaders, graduates gain an understanding of the intricacies of the process and structure of government that were previously available only to those working in the process. For more information on the Citizenship Institute, see page 14.

POCKET GUIDES

In 2017, Florida TaxWatch released several more of our annual series of publications in handy pocket-sized formats, from a complete breakdown of the FY2017-18 state budget, to the *How Florida Compares* series, which shows Florida's ranking in relation to the rest of the U.S. on tax and fee metrics, to our popular *How Florida Counties Compare* guide, looking at local taxes and fees across the state. The *How Counties Compare* publication was also launched on the TaxWatch website with an interactive page allowing users to compare two counties side-by-side on every metric in the pocket guide.

COST SAVINGS

2017 continued a legacy that resulted in the savings of at least \$4.2 billion in Floridians' hard-earned tax dollars from 2010-2014 alone. This year, President & CEO Dominic M. Calabro and seven members of the Center for Government Efficiency Advisory Board (see page 11 for more on the TaxWatch-CGE) finished their work on the Constitutionally-mandated Government Efficiency Task Force, having been appointed by the Governor, Speaker of the House, and Senate President collectively. The Task Force was chaired by John R. Alexander, Chairman of the TaxWatch-CGE, and released a final report of 29 recommendations which, if implemented, will significantly improve the efficiency of government operations, and reduce the cost of Florida's government by more than \$2 billion annually.

Florida TaxWatch was honored to provide research support to the Task Force, and prepared and published the Task Force's interim and final reports.



TAXWATCH EXECUTIVE VICE PRESIDENT ROBERT WEISSERT WITH GOVERNOR RICK SCOTT

ECONOMIC DRIVERS

TOURISM

Over the last several years, Florida TaxWatch has released multiple reports detailing the economic impact of increasing the number of annual visitors to the state. TaxWatch reports have shown that 100 million visitors to Florida would create more than 121,000 jobs, nearly half of which were in non-tourism related industries; showcased the importance of the tourism industry to Florida's economy, specifically focusing on the economic impact of its job-creating ability.; brought attention to the current state of Florida's infrastructure, and assessed whether it can continue to meet the needs of residents and visitors; and showed that with the recovery of the world economy, international travel across the world is reaching record highs.

Continuing this important trend, the report *The Show May Not Go On*, released this year, detailed the significant economic impact that reducing the state's tourism marketing efforts would have. Fortunately, the Legislature ultimately followed the recommendations in this report, continuing strong investment in this area, while increasing the scrutiny and accountability that taxpayers should expect from their government.

TAXATION

Several months before Hurricane Irma drove this point home by marching straight up the peninsula and leaving millions without power and shelter, a TaxWatch report on the Border Adjustment Tax proposal being debated in Washington, D.C. showed how catastrophic a 20 percent tax on reinsurance would be on Florida homeowners and businesses.

TaxWatch also took aim this year at a tax unique to Florida, the Business Rent Tax. It would be difficult to find a more clear and widespread competitive disadvantage faced by many Florida businesses, and the report *Now is the Time to Eliminate the Business Rent Tax* outlines the burden placed on businesses of every size, in every part of the state.

MANUFACTURING

Given the diverse economic benefits provided by manufacturing, it is in the state's best interest to continue to foster growth in this sector, and Florida lags behind compared to other Southern states.

In 2017, TaxWatch research again turned its spotlight on what could be the future of Florida manufacturing with the report *Expanding Florida's High-Tech Manufacturing Sector*, which highlighted a new and exciting development in Northwest Florida that could help put Florida at the head of the pack.

EDUCATION

In 2017, TaxWatch continued to provide support to the Broward Bond Oversight Committee, in its efforts to oversee implementation of a nearly \$1 billion bond program to improve Broward County schools. TaxWatch

has made more than 40 recommendations designed to encourage greater accountability and transparency, and give Broward taxpayers comfort that the bond proceeds will be used effectively and efficiently. Each quarter, TaxWatch produces a report that is the result of a deep dive into the 600+ page SMART Program report produced by the District, allowing those on the Committee and the general public in Broward County to know exactly how their money is being spent.

Additionally, the exhaustive exploration in *Finding the True Cost of Public Education* estimated that while the state's official figure estimates per-student spending at \$7,205, the true cost of each Florida student is closer to \$10,308.

HEALTH CARE

Florida's demographic changes and health care needs increasingly call for a viable alternative to in-person medical consultation, and such an alternative is ready and waiting in telehealth, exchanging medical information between locations via electronic communications for the purpose of improving patient care, treatment, education, and services. Telehealth has been successfully used across health conditions and medical specialties, from pediatrics, to geriatrics, to chronic disease maintenance, to emergency treatment.

TaxWatch research in 2017 took a look at the state's shortage of nurses, nursing education, and released a major report on food deserts, titled *The Impact of Food Deserts on Public Health & Property Values*. The food desert report was released in conjunction with TaxWatch staff setting up a booth at a Venice, FL farmer's market to talk to local residents about healthy choices..

THE BUDGET

Grounded in three decades of expertise in the state's budgeting process, TaxWatch continued the monthly series of Budget Watch publications, which take a detailed look at the Revenue Estimating Conference reports, other activities of the state's estimating and budgeting entities, and a detailed look at the Governor's proposed budget, setting the stage for taxpayers leading up to the budget negotiations during the Regular Session, and helping Floridians understand how their tax dollars are spent.

BUDGET TURKEY WATCH

Possibly our most widely-known publication, the *Budget Turkey Watch* report was released again this year, reinforcing the role of TaxWatch as the watchdog for spending projects that did not receive the proper amount of scrutiny and public input.

The *Budget Turkey Watch* report takes TaxWatch staff months to develop, has saved the taxpayers billions over nearly three decades, and has ruffled more than a few feathers. This year, the budget process began with new House rules governing member projects and a pledge of an open and transparent budget process. The rule change was significant, and Florida TaxWatch applauded the announcement, as the new rules promote the same goals as the Turkey Watch report.

While the *Budget Turkey Watch* report can cause consternation among those at the highest level of state government, TaxWatch remains committed to serving in this important role and producing this publication each Legislative Session.

SENIOR RESEARCH FELLOWS

The Senior Research Fellows assist and advise Florida TaxWatch with its research agenda. Each Fellow is a prominent scholar or professional of national repute chosen for his or her public policy analysis and evaluation expertise in the areas of state and local government accountability, finance, and taxation.

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TAXWATCH CENTER FOR COMPETITIVE FLORIDA

The TaxWatch Center for Competitive Florida analyzes policies and programs that affect Florida's economic and job growth, and makes policy recommendations that enhance Florida's ability to successfully compete in the global economy.

The Center continued to be a strong, visible presence for TaxWatch in 2017. With input and direction from Advisory Board Chairman Senator George LeMieux and other distinguished Advisory Board members, the Center published substantive research on tourism, Florida's trade and logistics sector, emerging and second-stage companies, and the importance of the state's manufacturing sector, to name just a few.

The Center's work is also supported by the **FLORIDA COUNCIL OF ECONOMIC ADVISORS AT FLORIDA TAXWATCH**, a group of nine prominent public and private economists from around the state, which is comprised of:

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TAXWATCH CENTER FOR EDUCATIONAL PERFORMANCE & ACCOUNTABILITY

The TaxWatch Center for Educational Performance & Accountability addresses the profound fiscal and economic impact that PreK-20 education has on Florida's future, and makes recommendations to improve both the quality and cost-effectiveness of this essential public service.

In 2017, the Center primarily focused on the true cost of public education in Florida, and continued the work of the TaxWatch Principal Leadership Awards.

The Principal Leadership Awards marks the first time in Florida's history that principals of at-risk schools are being honored for their innovative and groundbreaking efforts that result in substantial increases in student achievement. In this, the fourth year of the Awards program, principals from Washington, Jackson, Palm Beach, Broward, and Miami-Dade counties were honored for their students' achievements.



(L TO R) REPRESENTATIVE MANNY DIAZ JOINS TAXWATCH VP OF RESEARCH BOB NAVE, PLA WINNER ALEXANDRA PRIETO, AND JORGE ALFONSO FROM THE FL LOTTERY

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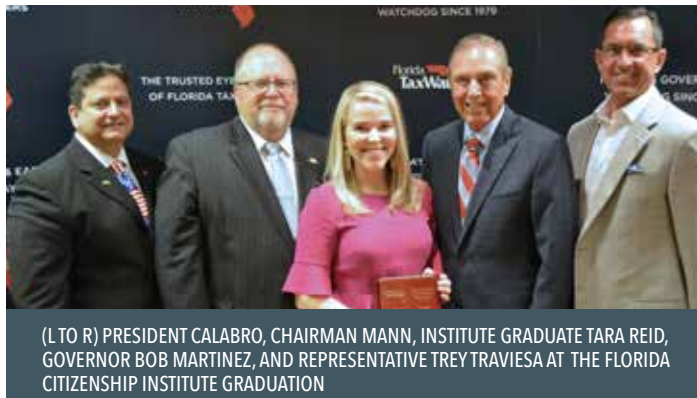
Commissioner Pam Stewart
FLORIDA COMMISSIONER OF EDUCATION

Lady Dhyana Ziegler
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TAXWATCH CENTER FOR FLORIDA CITIZENSHIP

The Center for Florida Citizenship aims to resolve one very simple, but incredibly important problem: people are disengaged from their governments. A well-functioning democratic republic requires a well-informed and highly engaged electorate. Communities need local individuals that can speak with authority and knowledge to those elected or appointed to make decisions on their behalf.

The mission of the Center is to enable Florida voters to fulfill their responsibility as citizens by educating them on the activities, functions, and processes of their government, informing them on key issues through fact-based, nonpartisan research, and preparing them to participate. Through the Florida Citizenship Institute, where guest speakers such as Senator JD Alexander and Secretary David Griffin provide participants with first-hand knowledge of Florida's government and its impact on businesses and taxpayers, the Center for Florida Citizenship is educating the next generation of Florida's business and community leaders.



(L TO R) PRESIDENT CALABRO, CHAIRMAN MANN, INSTITUTE GRADUATE TARA REID, GOVERNOR BOB MARTINEZ, AND REPRESENTATIVE TREY TRAVIESA AT THE FLORIDA CITIZENSHIP INSTITUTE GRADUATION

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LEROY COLLINS INSTITUTE
AT FLORIDA STATE UNIVERSITY

TAXWATCH CENTER FOR GOVERNMENT EFFICIENCY

The Center for Government Efficiency believes that truly effective and efficient government is the result of three distinct operational goals, intricately woven together: the targeted investment of taxpayer dollars, effective governance, and the deliberate avoidance of unnecessary costs.

To that end, the TaxWatch-CGE was honored to be asked to participate in the constitutionally mandated Government Efficiency Task Force this year. TaxWatch provided staff support and research expertise to the Task Force, and of the 15 GETF appointments, eight were TaxWatch volunteer leaders, including:

- TaxWatch Immediate Past Chairman Michelle Robinson
- TaxWatch President & CEO Dominic M. Calabro
- Justice Ken Bell
- John R. Alexander (Task Force Chairman)
- Robert Stork
- Secretary Jack Miles
- Barbara Ray
- TaxWatch Chairman-Elect Senator Pat Neal

In 2017, the TaxWatch-CGE was focused on the implementation of the Task Force recommendations, which have the potential to save the state more than \$2 billion annually.

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TAXWATCH CENTER FOR HEALTH & AGING

The Florida TaxWatch Center for Health & Aging conducts research and analysis of the fiscal and economic impacts of current and proposed policies across the health care and aging spectrum. The Center's goal is to identify and promote the appropriate, effective, efficient, and accountable delivery of taxpayer-funded health care and aging services, and to help shape the state's policy discussions.

The Center works to coordinate strategic partnerships, and bring stakeholders together to discuss and recommend wise solutions. The complexities of the healthcare field require that policy research and recommendations consider the entire spectrum of health and aging, known as the "continuum of care."

With the ever-changing landscape of health care under the Patient Protection and Affordable Care Act, the Center provides expertise to Florida's government officials and taxpayers in a variety of areas, including the use of telemedicine, reducing Medicaid fraud, and identifying what steps can be taken to put Florida's youngest residents on a healthier path through nutritional education.

Showing just how widely respected Florida TaxWatch research has become, the telehealth report *Critical Connections to Care* was featured as part of official hearing materials by the **United States Senate Special Committee on Aging**.

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AMY RONSHAUSEN OF THE DRUG FREE AMERICA FOUNDATION, INC. ADDRESSES THE TAXWATCH-CHA DURING A PANEL ON STATE MARIJUANA POLICY

TAXWATCH CENTER FOR SMART JUSTICE

The TaxWatch Center for Smart Justice is centered on the belief that public safety is paramount, and because of the magnitude of this responsibility, there truly is no room for inefficiency. The Center’s research focuses on evidence-based reforms to Florida’s criminal and juvenile justice systems that ensure less crime, fewer victims, and no wasted tax dollars.

The effort to reform Florida’s criminal and juvenile justice policies has made great strides during the past few years. Most importantly, the active work of the Center and the outreach of its dedicated Advisory Board volunteers has resulted in a culture shift in the policy and operational arenas in Florida.

Working with Co-Chairmen former Florida Supreme Court Justice Ken Bell, and former Secretary of the Florida Department of Juvenile Justice Wansley Walters, the TaxWatch-CSJ has been hard at work crafting policy recommendations that improve public safety while being cost-effective. Focusing on lowering recidivism and improve re-entry programs, TaxWatch-CSJ has been engaged with various leaders in the smart justice community to recommend civil citations for juveniles, expand vocational and education programs in prison, and ensure equal justice for all Floridians.



CECILIA DENMARK OF BRIDGES INTERNATIONAL SPEAKS ON A PANEL ABOUT REENTRY SERVICES AT THE TAXWATCH 2017 SPRING MEETING.

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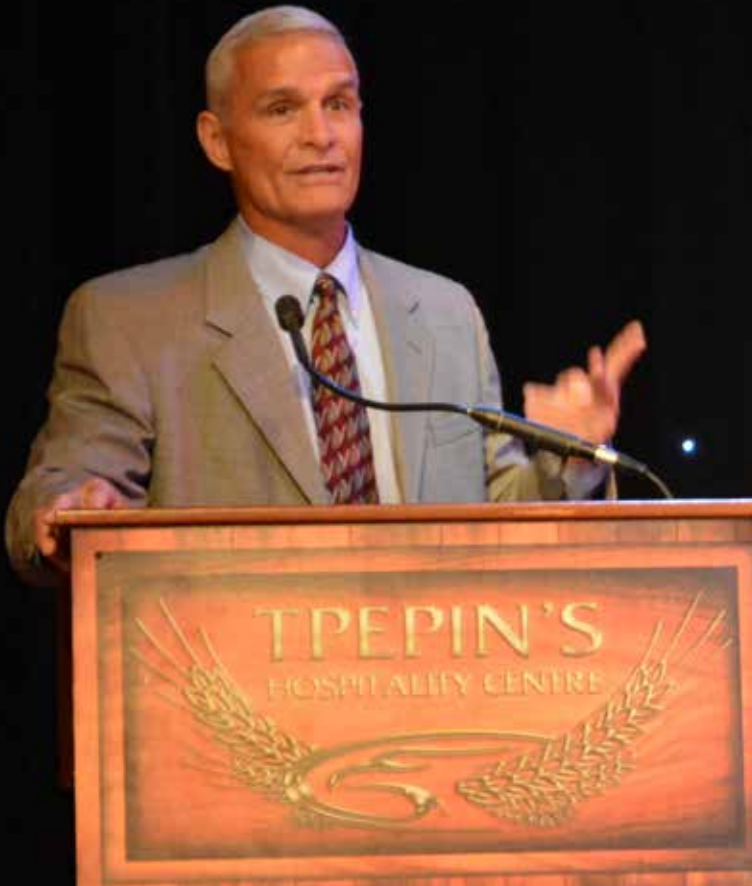
GOVERNOR BOB MARTINEZ (CENTER BOTTOM) WITH THE SECOND GRADUATING CLASS OF THE CITIZENSHIP INSTITUTE, AND (BACK ROW, L TO R) TAXWATCH PRESIDENT & CEO DOMINIC M. CALABRO, TAXWATCH CHAIRMAN DAVID MANN, AND TAXWATCH VP OF RESEARCH BOB NAVE

THE FLORIDA CITIZENSHIP INSTITUTE

Being a Florida TaxWatch Citizenship Institute graduate is more than just a line on a resumé. Graduates learn firsthand from Florida's most influential policy leaders and business executives how state and local government policies impact their community and their business, and the most effective ways to ensure that their voices are heard and respected. Participants understand the key points, whether issues have federal, state, or local components, whether they are statutory or administrative regulations, and what the differences mean to their business.

CLASS II GRADUATES

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Herman Castro // RESTORE CONSTRUCTION
Camile Cote // ERNST & YOUNG
Paula Hoisington // NET COMMUNICATIONS
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Scott McCallum // BRIGHT HOUSE NETWORKS
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Tara Reid // STRATEGOS GROUP
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Jeremy Segers // NORTH HIGHLAND
Keith Sonderling // GUNSTER
Justin Thames // FLORIDA INSTITUTE OF CPAS
Joanne Toledo // PORT TAMPA BAY
Jason Troller // PUBLIX SUPER MARKETS, INC.



MR. STEVE ROGERS OF WORKDAY HAS GRACIOUSLY SERVED AS THE EMCEE FOR NEARLY EVERY REGIONAL PPA CEREMONY FOR THE PAST SEVERAL YEARS

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PRUDENTIAL PRODUCTIVITY AWARDS

Even though the co-founders of the program, J.E. Davis and A.D. Davis, are no longer with us today, they would be proud to know that, since 1989, more than 16,000 nominations have been submitted totaling more than \$9.5 billion in cost-savings, cost-avoidances, and added value to the lives of Florida's residents and visitors, including this year's total of more than \$400 million.

This year's winners come from nearly every state agency in Florida, and include everyone from university professors, to transportation safety workers, to environmental engineers. Twenty seven years of this awards program has shown that Florida truly has the nation's best public employees, and we are excited to see what groundbreaking ideas and actions are still to come.

The distinguished members of the Panel of Judges donate their time for a thorough review and spirited discussion of the best of this year's achievements; and Governor Scott, Lt. Governor Lopez-Cantera, Cabinet members, agency heads, and civil service men and women of Florida continue to demonstrate extraordinary dedication to our great state and help improve the lives of Florida's citizens through their outstanding achievements.

We did a lot of **GOOD** for the taxpayers this legislative session and **FLORIDA TAXWATCH WAS A BIG PART** of that. I appreciate all you do to ensure Floridians get the best return for their tax dollars.

— GOVERNOR RICK SCOTT

The contribution of Florida TaxWatch is **UNPARALLELED IN THE HISTORY OF FLORIDA GOVERNMENT**, and deserves the thanks of all the taxpayers of Florida.

— US SENATOR & GOVERNOR BOB GRAHAM

Thank you for playing a **CRITICAL ROLE** in policymaking and in guarding the public interest. The **TAXPAYERS OF FLORIDA ARE FORTUNATE** to have an advocate and friend in Florida TaxWatch.

— GOVERNOR JEB BUSH

TaxWatch is a **HIGHLY RESPECTED** organization.. well prepared to help our state **PROSPER** as it enters the next millennium.

— GOVERNOR LAWTON CHILES

Government must be **HELD ACCOUNTABLE** to taxpayers, and the work of Florida **TAXWATCH HELPS ACHIEVE** this goal.

— SENATOR BILL NELSON

...a **PREMIER TAX WATCHDOG** group, **RESPECTED** for its conservatism and fiscal frugality.

— LAKELAND LEDGER

What we've got in Florida TaxWatch is an **OLYMPIC-SIZED EFFORT** to make sure that public policy in the state of Florida is **SECOND TO NONE**.

— GOVERNOR BOB MARTINEZ

Florida TaxWatch is a testament to democracy in action...bringing a **VALUE-ADDED DIFFERENCE TO THE LIVES, HEALTH, AND PROSPERITY OF ALL FLORIDIANS** because of your constructive ideas and vision. Thank you for your **UNRELENTING EFFORTS** to safeguard the long and short-term interests of the citizens of Florida.

— GOVERNOR JEB BUSH

You are heroes to me for what you do in this state.

WE COULD USE YOUR PENCILS, MINDS, AND COURAGE UP IN WASHINGTON.

— U.S. SENATOR GEORGE LEMIEUX

...Fortunately for the legislators, **TAXWATCH** already has done much of **THEIR WORK FOR THEM.**

— ORLANDO SENTINEL

The state is undoubtedly more healthy and prosperous because TaxWatch has been on the job. It has been **AN HONEST WATCHDOG** in warning of abuses, **A CREDIBLE GUIDE DOG** in finding thrifty solutions to problems, and **A TIRELESS BIRD DOG** in making sure taxpayers get their money's worth.

— TAMPA TRIBUNE

**HEED
TAXWATCH**

— MIAMI HERALD EDITORIAL HEADLINE

PRINCIPAL LEADERSHIP AWARDS

Building on nearly four decades of serving Florida's taxpayers by improving government efficiency and taxpayer value in all areas of public policy, the Principal Leadership Awards program identifies Florida's most effective principals in high-risk K-12 public schools, recognizes and rewards their work, and promotes their transformational practices throughout the state. This unique initiative identifies principals around the state who have had the greatest impact on their students, in parts of the state where educational success can transform a community.

Unlike more common awards programs, our annual winners are not nominated by colleagues, or school boards, or superintendents. This awards program is Florida's only data-driven principal recognition initiative.

Additionally, through this program's *Academic A+ Student Scholarship Program* (a partnership with the Florida Prepaid College Foundation), one deserving student at each winner's school receives a two-year prepaid scholarship to attend the Florida college of their choice.

2016-17 WINNERS

ELEMENTARY SCHOOL

Ms. Alexandra Prieto // SOMERSET ACADEMY MIRAMAR

Mr. Jeffrey Pegg // WYNNEBROOK ELEMENTARY

Dr. Eduardo Tagle // BEN SHEPPARD ELEMENTARY

MIDDLE SCHOOL

Ms. Kimberly Register // VERNON MIDDLE

Mr. Edward Burke // LANTANA MIDDLE

Ms. Nataly Parra // LINCOLN-MARTI CHARTER SCHOOL

HIGH SCHOOL

Mr. Carlos Alvarez // CITY OF HIALEAH ED. ACADEMY

Mr. James Neer // MONARCH HIGH

Mr. Larry Moore // GRACEVILLE HIGH



TOP PRIZE WINNER—ELEMENTARY
PRINCIPAL ALEXANDRA PRIETO
 SOMERSET ACADEMY MIRAMAR



TOP PRIZE WINNER—MIDDLE
PRINCIPAL KIM REGISTER
 VERNON MIDDLE SCHOOL



TOP PRIZE WINNER—HIGH
PRINCIPAL CARLOS ALVAREZ
 CITY OF HIALEAH EDUCATIONAL ACADEMY



STATE ATTORNEY GENERAL PAM BONDI WAS ONE OF THE FEATURED SPEAKERS AT THE 2017 DINNER

THE STATE OF THE TAXPAYER

As the trusted eyes and ears of Florida taxpayers for nearly 40 years, Florida TaxWatch embraces our responsibility to provide a forum for our state's elected leaders to speak directly to the interests of the taxpayers.

While the annual State of the State address and opening statements of each legislative chamber cover the accomplishments and future plans of our elected leadership, none specifically highlight the issues affecting taxpayers.

Florida TaxWatch and Host Committee Chairman Governor Bob Martinez presented the inaugural State of the Taxpayer Dinner in 2016, and followed its resounding success with another sold-out event this year.

Now the premier event for Florida's elected leaders to discuss the issues that will impact taxpayers over the next year, the dinner presents an all-star lineup of some of Florida's top policymakers addressing a capacity crowd, ensuring that as Legislative Session begins, the attention of Florida's leaders is where it belongs: on the taxpayers.



(L TO R) PRASHANT MEHTA (KYRA SOLUTIONS), PRESIDENT CALABRO, STATE BOARD OF EDUCATION CHAIR MARVA BROWN JOHNSON, CHARLES HOKANSON (HELIOS), AND TAXWATCH SECRETARY PIYUSH PATEL (KYRA SOLUTIONS)



COMMISSIONER ADAM PUTNAM ADDRESSES THE PACKED ROOM AT THE 2017 EVENT. EACH YEAR, THE STATE OF THE TAXPAYER DINNER HAS BEEN STANDING-ROOM ONLY.

TREASURER'S REPORT

Dear Members,

Florida TaxWatch further expanded its statewide representation of taxpayer concerns in Florida during the fiscal year that ended September 30, 2017. This widening support demonstrates the recognized quality and enhanced public value of the institution's mission and research program accomplishments. During this fiscal year, Florida TaxWatch continued to adhere to the sound fiscal standards required of such a respected research institute.

According to the year-end record of expenses, all expenditures went to prepare, conduct, publish, disseminate, and properly communicate the research program's findings, conclusions, and recommendations about Florida government tax and spending policies and practices. No funds were expended on lobbying activities, as specifically restricted by the institute's Articles of Incorporation and Bylaws.

The Treasurer's Report for FY2017 demonstrates the sound management practices and proper financial controls applied by the institute which ensure effective and productive operations with direct accountability.

According to the financial statement and Treasurer's Report, total expenses of \$2,473,598 were kept below total revenue of \$2,494,353.*

Respectfully,

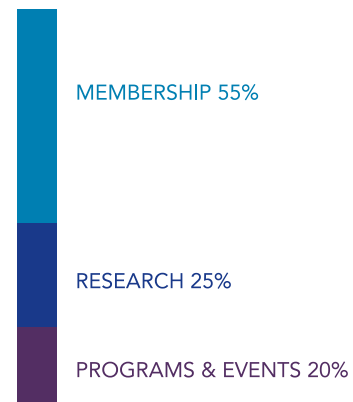


Senator George LeMieux

Treasurer

* Unaudited

FY2017 INCOME



FY2017 EXPENSES



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SEN. GEORGE LEMIEUX



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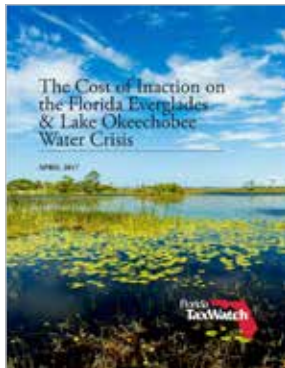
Lady Dhyana Ziegler
FLORIDA A&M UNIVERSITY

MAJOR RESEARCH



2016 VOTER GUIDE - NOVEMBER EDITION

October 2016—TaxWatch published voter guides detailing the five Constitutional Amendments on the August 30 and November 8 ballots. The Florida TaxWatch Voter Guide is designed to provide voters with information about each of the amendments to help them cast well-informed votes. The TaxWatch Voter Guide is always one of the most-accessed reports in our library, helping to make sense of complex legal language and ramifications.



THE COST OF INACTION ON THE EVERGLADES

April 2017—Currently more than eight million South Florida residents, almost one-third of the state's population, directly rely on the Everglades system for freshwater supply. This report examines the cost of the status quo, and urges policymakers to take steps to address this very serious problem. The 2017 Legislature agreed on a \$1.6 billion project to construct a large water storage reservoir south of Lake Okeechobee.



FINDING THE TRUE COST OF PUBLIC EDUCATION

March 2017—Per-student spending is an easy-to-use measure by which taxpayers can evaluate public school spending and efficiency. This report finds a more accurate number for taxpayers to use in order to hold their elected officials accountable and better understand how their tax dollars are truly being spent. This report will also be a useful guide during the 2018 Session as lawmakers build the education budget.



THE EFFECTS OF A BORDER-ADJUSTED TAX ON FLORIDA'S PROPERTY INSURANCE MARKET

March 2017—This report analyzes the effects of applying a border-adjusted tax to reinsurance transactions, and estimates the impact of such a tax on Florida's policyholders, the property insurance market, taxpayers, and the economy. Consistent with the recommendations in this report, Congress removed this harmful measure from their tax proposals moving through the process during 2017.



THE IMPACT OF FOOD DESERTS ON PUBLIC HEALTH & PROPERTY VALUES

March 2017—Good nutrition is an important part of leading a healthy lifestyle. This report looks at the effect of food deserts on Floridians' health and life expectancy. This report was released on-location in Naples, FL, where TaxWatch staff set up a booth during a packed Farmer's Market, provided health screenings to local residents, and discussed the findings of this report, as well as other TaxWatch research.



THE SHOW MAY NOT GO ON: AN ANALYSIS OF THE COST OF SEVERE CUTS TO FLORIDA'S TOURISM MARKETING

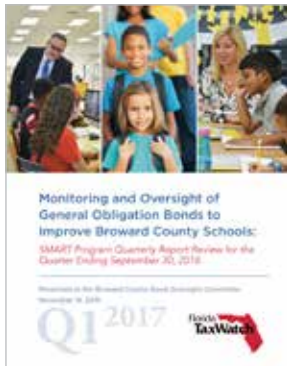
March 2017—Florida tourism is an absolutely critical industry to the state, employing millions of people and contributing millions of dollars to state coffers. Despite its importance to the Sunshine State, tourism was in the crosshairs of the Florida House, a costly decision according to this report. Consistent with the report's recommendations, the House and Senate were able to come to an agreement, funding this important item, and increasing taxpayer protections at the same time.



2017 HOW FLORIDA COMPARES: TAXES

April 2017—This annual report details how Florida stacks up against the rest of the nation in terms of taxes and fees. It has become a staple of Florida TaxWatch, and a reliable measurement of how the state's tax environment changes from year to year. Like the How Florida Counties Compare guide, media, policymakers, and the public have shown extraordinary interest in using this data, which is updated annually.

SPECIAL PROJECT QUARTERLY REVIEW OF BROWARD COUNTY SMART PROGRAM



In November 2014, Broward County voters approved an \$800 million bond referendum to renovate and repair Broward's aging school facilities, upgrade school safety and security systems and purchase new computers and educational technology. The School Board of Broward County appointed a citizen bond oversight committee to encourage greater accountability, transparency, public support and confidence in the use of the general obligation bond funds.

Superintendent Robert Runcie asked Florida TaxWatch to provide research and analyses to the bond oversight committee to aid them in effective oversight of the bond process. In our limited role performing a watchdog function, Florida TaxWatch initially produced and presented a research report on industry and national "best practices" to help the committee lay the foundation for its oversight of the bond-funded capital outlay program.

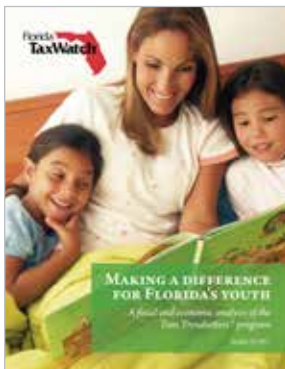


Each quarter, Florida TaxWatch reviews quarterly reports submitted to the Bond Oversight Committee by the school district and VP of Research Bob Nave presents our findings at quarterly committee meetings to aid the Bond Oversight Committee in holding the district accountable for spending decisions.



ANTIBIOTIC RESISTANT BACTERIA INVADE TAXPAYERS' WALLETS, TOO

March 2017—This Economic Commentary looks at the potential impact on taxpayers from the rise of antibiotic-resistant bacteria. This report urges policymakers to take proactive steps to encourage and support the research and development of new antibiotics through effective public-private partnerships.



TEEN TRENDSETTERS: MAKING A DIFFERENCE FOR FLORIDA'S YOUTH

March 2017—The Barbara Bush Foundation for Family Literacy's Teen Trendsetters program is one great example of a high-quality mentor initiative. This Florida TaxWatch fiscal and economic analysis quantifies the value of the increases in reading scores and positive social impacts of the program. Following the recommendations in this report, the Legislature appropriated the full amount for the Teen Trendsetters program in 2017.



EXPANDING FLORIDA'S HIGH-TECH MANUFACTURING SECTOR

March 2017—This Briefing revisits high-tech manufacturing, one sector that could benefit from state investment and has been touted in the past by government officials as a way to expand Florida's economic diversity. TaxWatch continues to recommend that the state diversify its manufacturing base by investing in high-tech manufacturing, something that the Legislature has done in the past by implementing TaxWatch recommendations on the manufacturing sales tax.



2017 ECONOMIC PREVIEW

December 2016—As we close the door on a strong 2016 for Florida’s economy, this report looks at what could lie ahead for the state in 2017. This report has been a staple of TaxWatch economic research for many years, and is one of the most anticipated reports for our members, showing the projected unemployment rate, payroll growth, and the growth in the labor force.



CORRECTIONS IN CONTEXT

January 2017—To identify areas in need of improvement, this report is a longitudinal analysis of the state’s sentencing, incarceration, prisoner, and correctional budget histories. Similar to our *pocket guide* reports, this half-size report crunches the data on a variety of criminal justice statistics, and shows the areas still in need of Smart Justice reforms.



BEEES, PLEASE DON'T BUZZ OFF

October 2016—Honey bees enable the production of more than 90 commercially grown crops here in the United States. Around the world, more than one-third of food production relies on pollination, which is important to understand because, over the past 60 years, the number of honey bee colonies in the United States has decreased steadily. This report shows policymakers how important understanding the role of bees in Florida’s environment and economy can be, and what actions are being taken at the state and federal level.



SUPPORTING SUNSHINE STATE SHOPPERS

February 2017—Florida residents come out in droves to take advantage of sales tax holidays, the subject of this report. These ever-popular tax breaks allow Florida shoppers to take advantage of tax-free purchases on certain items. As recommended in this report, the Legislature has continued to offer these holidays each year, and taxpayers have taken advantage of the savings available to them.



THE EFFECT OF REPEALING THE INSURANCE PREMIUM TAX

March 2017—The 2017 Legislature is considering SB 378, a bill that would eliminate the insurance premium tax (IPT) credit. This report examines the issues involved with repealing the salary credit and concludes it should be maintained. The 2017 Legislature ultimately left the 15% credit in place, saving businesses from a \$315 million tax increase.



NOW IS THE TIME TO ELIMINATE THE BUSINESS RENT TAX

April 2017—It would be difficult to find a more clear and widespread competitive disadvantage faced by many Florida businesses than the Business Rent Tax (BRT). This report looks at how to provide relief. Reductions to the BRT have become an annual discussion in the Legislature, and TaxWatch research like this is always a helpful guide to that discussion. In 2017 the Legislature reduced the tax by 0.2%, saving businesses \$61 million annually.



2017 TAXPAYER INDEPENDENCE DAY

April 2017–On April 17th, Floridians will celebrate Taxpayer Independence Day 2017, the first day of the year where taxpayers are no longer working to pay off their tax bill but are working for themselves. This symbolic date, calculated by Florida TaxWatch, assumes that every dollar earned from the start of 2017 went to pay taxes at all levels of government. This state-focused report, unique to Florida TaxWatch, receives widespread media attention annually, and helps taxpayers conceptualize the actual costs of their taxes.



BUDGET WATCH - THE ZIKA VIRUS WILL PLACE ADDITIONAL STRAIN ON THE NEXT STATE BUDGET

November 2016–In addition to the serious public health risk for Floridians, the Zika virus is also creating risk for the already tight state budget outlook for next year.



2016 JOBS IN FLORIDA: YEAR IN REVIEW

February 2017– For the past six years, Florida TaxWatch has published an annual review that has analyzed the most recent year’s employment figures. With an addition of 257,000 jobs in 2016, Florida continues to rise from the Great Recession. This report shows that over the past year, nearly all of Florida’s major industries have seen employment gains, and the unemployment rate has fallen to 4.8.



2017 FINAL TAX PACKAGE ANALYSIS

May 2017—This Session Spotlight is a look at the provisions in HB 7109, comparing the Senate amendment to the original House bill, and an examination of other bills and proposed constitutional amendments dealing with property taxes that have passed or are expected to pass and that could also reduce the taxes Floridians pay. The final package included several TaxWatch priority items, including a reduction in the BRT, extension of the Back to School Sales Tax Holiday, and Constitutional Amendments related to property taxes.



EXAMINING THE US DOE'S PROPOSED LOAN REPAYMENT RULE

June 2017—The Rule, which was scheduled to take effect on July 1, 2017, permits the Department to discharge student loans, thereby relieving the student of any obligation to repay the loan. This report details the financial liability to Florida taxpayers under the Rule, which, all told, based on the Department's estimates of financial impacts, could be as little as \$131.36 million over the next decade or as much as \$2.81 billion.



HIGH FAILURE RATES AMONG NURSING STUDENTS INDICATED NEED FOR A CURE

June 2017—Previous legislation to expand nursing programs and alleviate Florida's nursing shortage has had unintended consequences, finds the latest Economic Commentary. The report shows that nursing faculty often make less money teaching than in nursing practice, making it difficult for nursing programs to fill vacant positions, limiting the schools' ability to properly train the next generation.



2017-18 TAXPAYERS BUDGET POCKET GUIDE

August 2017—Florida TaxWatch is pleased each year to present taxpayers with a guide to their new state budget, which goes into effect each July 1st. For FY2017-18, after deducting the Governor’s vetoes, the net result is appropriations totaling \$85.158 billion, a \$2.9 billion (3.5%) increase over FY2016-17. This report includes a section-by-section breakdown of the nearly 500-page budget, providing taxpayers and elected officials alike with an easily understandable handbook to navigate this complex spending plan.



BUDGET WATCH - BUDGET SURPLUS THREATENED BY IRMA IMPACTS

September 2017—The new Outlook forecasts that after funding a continuation budget, there will be \$52.0 million in General Revenue (GR) left over, until the financial impacts of Hurricane Irma are considered. The impact of Hurricane Irma will undoubtedly have an influence on the state’s budget plans for 2017-18, and this report shows the different challenges that may be facing the state’s policymakers.



REQUIRING A SUPERMAJORITY TO RAISE TAXES OR FEES CAN PROTECT TAXPAYERS

October 2017—Having led in the enactment of Florida’s current constitutional state revenue limitation, Florida TaxWatch has been recommending a simpler and higher standard to pass tax increases since 1995. Even though there has not been a major state tax increase since 2009 and the Legislature has instead cut taxes in every session since then, a well-crafted supermajority requirement is still an important taxpayer safeguard.

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- Kurt Wenner
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- Partick Mas

We Believe

You cannot bring about prosperity
by discouraging thrift

You cannot strengthen the weak
by weakening the strong

You cannot help small men
by tearing down big men

You cannot help the poor
by destroying the rich

You cannot lift the wage earner
by pulling down the wage payer

You cannot keep out of trouble
by spending more than your income

You cannot further the brotherhood of men
by inciting class hatreds

You cannot establish security
on borrowed money

You cannot establish character and courage
by taking away a man's initiative and independence

You cannot help men permanently
by doing for them what they could and should do for themselves

*– From the pen of Reverend William John Henry Boetcker (1873-1962)
& often attributed to Abraham Lincoln*



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