

*Florida
Tax Watch, Inc.*

*1991
Annual Report*

ABOUT

Florida TaxWatch Inc.



Florida TaxWatch is the only statewide organization entirely devoted to state taxing and spending issues in Florida. Since its inception in 1979, Florida TaxWatch has become widely recognized as the watchdog of citizens' hard earned tax dollars. The nationally distributed *City and State* magazine last year published its poll of the nation's statewide taxpayer research centers. Based on this poll, the publication cited Florida TaxWatch as one of the six most influential and respected taxpayer assistance institutes in the nation.

Florida TaxWatch is a private, non-profit, non-partisan research institute supported entirely by voluntary, tax-deductible membership contributions and philanthropic foundation grants. Membership is open to any organization or individual interested in supporting a credible research effort that promotes positive change. Florida TaxWatch members, through their loyal support, help Florida TaxWatch to bring about an effective, responsive government that is accountable to the citizens it serves.

Florida TaxWatch is supported by all types of taxpayers — homeowners, small businesses, large corporations, professional firms, associations, individuals and philanthropic foundations — representing a wide spectrum of Florida's citizens.

Florida TaxWatch is well-known and respected for its empirically sound research products which recommend productivity enhancements and explain statewide impact of economic and tax and spend policies and practices. Without lobbying, Florida TaxWatch has worked diligently and effectively to build government efficiency and promote responsible, cost effective improvements that add value and benefit taxpayers. This diligence has yielded impressive results: three out of four of TaxWatch's cost saving recommendations have been implemented, saving taxpayers \$1.5 billion. That translates to nearly \$300 for every man, woman and child in Florida.

With your help, we will continue our diligence to make certain your tax investments are fair and beneficial to you, the taxpaying customer who supports Florida's government.

Florida TaxWatch is ever present to ensure that taxes are equitable, not excessive, that their public benefits and costs are weighed, and that government agencies are more responsive and productive in their use of public funds.

A Letter from the Chairman and the President

Dear Fellow Members:

Our twelfth year of service to Florida's taxpayers is providing many opportunities to make a positive difference.

TaxWatch's enormously successful research program has resulted in the implementation of three-fourths of our recommendations. That is one of the many reasons why we are now called upon by government leaders to assist in restructuring government. The next two years will present an opportunity for the Tax and Budget Reform Commission, mandated by the people, to propose scores of TaxWatch's recommendations on cost savings and productivity.



Zagorac



Calabro

But we face formidable challenges. Despite a state budget now projected at nearly \$29 billion for fiscal year 1991-92, we are repeatedly beset by shortfalls that threaten to cut services and severely damage government's ability to deliver critically needed services. To correct this, several steps must be taken.

First, we should cease thinking of government as the motor that drives the vehicle of state. Government's true role is that of steering the ship of state. But many entities — some government, some private, some non-profit — should all contribute to the goal of providing taxpayers with cost effective services.

Second, government services should be customer oriented and goal driven. Greater emphasis should be placed on results and less on process. These results should be quantified and publicized, so that citizens are informed of what their tax investments have purchased.

Third, we must use the natural business resources that are part of our private enterprise landscape to finance government projects. Invest our tax dollars instead of merely spending them. Use public revenues as the catalyst; use private funding and contracting to see projects through to completion.

Many more avenues exist for redirecting government. Encouraging competition will promote quality and efficiency. Increased incentives and pride of achievement will enhance employee dedication. Replacing monopolistic practices with competitive, goal-driven methods will prevent layered bureaucracy.

Today's citizens and future generations deserve a healthy, productive government. We will do no less than our best to see that they get it. With your help, we will see positive results soon.

Sincerely,

A handwritten signature in dark ink, appearing to read "Michael Zagorac, Jr.".

Michael Zagorac, Jr.
Chairman

A handwritten signature in dark ink, appearing to read "Dominic Calabro".

Dominic M. Calabro
President

Officers



Chairman
Michael Zagorac, Jr.
Jack Eckerd Corporation



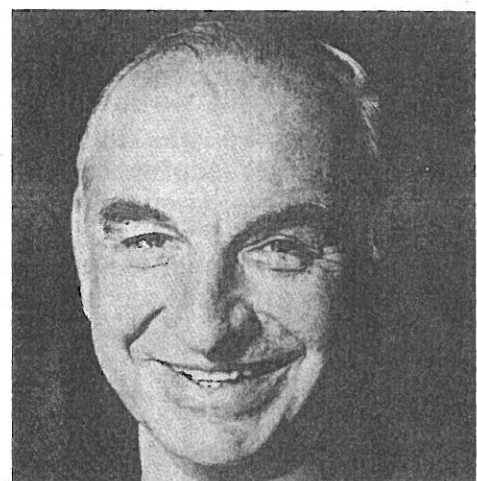
President and Chief Executive Officer
Dominic M. Calabro
Florida TaxWatch, Inc.



Vice Chairman
L. Charles Hilton
Hilton Enterprises, Inc.



Secretary
W. Guy McKenzie Sr.
McKenzie Tank Lines, Inc.



Treasurer
Charles J. Zwick

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Dominic M. Calabro, President and CEO

L. Charles Hilton, Vice Chairman

Charles J. Zwick, Treasurer

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Philip D. Lewis, Past Chairman, 1984-1986

Mark C. Hollis, Past Chairman, 1979-1981

William H. Gardner

Tracy Danese

J. E. Davis, Chairman Emeritus

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*Member of Executive Committee



LAWTON CHILES
GOVERNOR

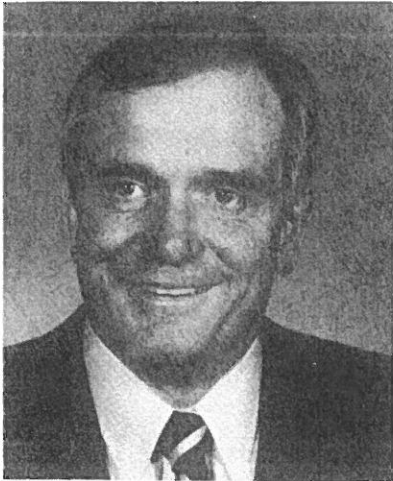
STATE OF FLORIDA

Office of the Governor

THE CAPITOL

TALLAHASSEE, FLORIDA 32399-0001

February 7, 1991



Governor Lawton Chiles

Dear Friends:

It gives me great pleasure to commend Florida TaxWatch on another year of fine service to Florida taxpayers.

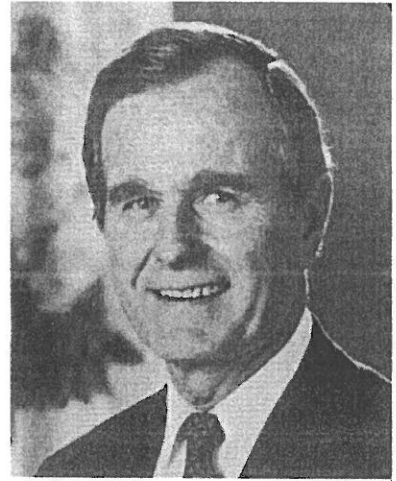
Your diligent efforts have resulted in billions of dollars of government cost savings, innovations and management improvements. In addition, you have provided state government with needed incentives and productivity improvement recommendations which increase service delivery for all Floridians.

Please accept my most sincere congratulations on your twelfth anniversary, and best wishes for continued success in helping Florida government serve its citizens better and smarter.

Sincerely,

Lawton Chiles
LAWTON CHILES

THE WHITE HOUSE
WASHINGTON



I am delighted to send greetings to all those gathered for the Twelfth Annual Membership Meeting of Florida TaxWatch.

As you know, responsible spending is crucial to fair and effective government at every level: local, State, and Federal. Through its constructive research and information services, your organization is helping to ensure that Florida taxpayers are well served by their elected representatives.

I commend you for your dedicated efforts to campaign against waste, and I hope that you enjoy continued success in the years to come.

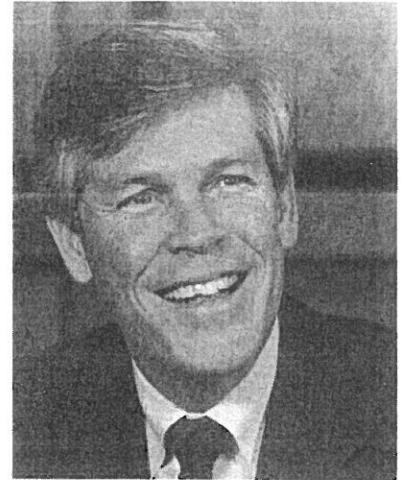
Best wishes for a productive and enjoyable annual meeting.

Ge. Bush

United States Senate

WASHINGTON, DC 20510

CONNIE MACK
FLORIDA



February 4, 1991

Florida TaxWatch, Inc.
Post Office Box 10209
Tallahassee, FL 32302

Greetings,

Congratulations on your twelfth year of distinguished service to Florida's taxpayers.

It is most gratifying to observe the diligence and tenacity which Florida TaxWatch exhibits in monitoring state tax and spend policies. Floridians are fortunate that Florida TaxWatch continues to produce reports containing cost saving measures and constructive recommendations which can and do improve the lifestyle of all Floridians.

Best wishes for continued success in the years to come.

Sincerely,

Connie Mack
United States Senator

United States Senate

WASHINGTON, DC 20510-0903

BOB GRAHAM
FLORIDA



December 4, 1990

Florida TaxWatch, Inc.
Post Office Box 10209
Tallahassee, Florida 32303

Dear TaxWatch Members:

Congratulations on your twelfth year of vigilance on behalf of Florida's taxpayers.

Florida TaxWatch is well respected as the authority on state tax and spend issues. Your research reports give lawmakers the insight necessary to make decisions that shape Florida's future.

Best wishes for many more years of excellent service.

Sincerely,

A handwritten signature in dark ink, appearing to read "Bob Graham". The signature is fluid and cursive, with the first name "Bob" and last name "Graham" clearly distinguishable.

United States Senator

Moving Forward with Partners in Productivity

Three years ago, a dynamic new initiative was launched through an executive order of the Governor, a Cabinet resolution and the support of the Senate President and House Speaker.

That new initiative was Partners in Productivity, a cooperative effort of Florida TaxWatch, The Florida Council of 100 and the State of Florida. Its mission was challenging: to identify, implement, measure and reward major cost savings and performance enhancements in Florida state government. Its goal: to improve the productivity of Florida's state government by at least three percent annually throughout the nineties.

In 1988 and 1989, a 39-member task force produced cost saving and management improvement reports on the state's four most costly spending areas: The Future of Florida's Prisons, Florida Transportation: A System at Risk, Meeting Florida's Human Services Challenges and New Directions for Florida Education. These reports contained a total of 274 recommendations which the four agencies pledged to implement as soon as possible.

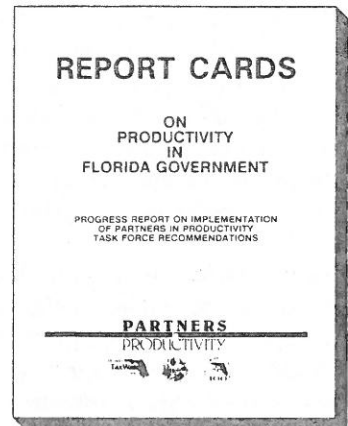
Late last year, Partners issued Report Cards which provided a progress report on how far the agencies had gone in implementing the Task Force recommendations. The results were encouraging: over 60 percent have been implemented fully or substantially and another 19 percent have been implemented partially.

The report cards also pinpoint what remains to be done to complete the job in 1991. At stake is more than \$600 million worth of additional cost savings and management improvements. Staff will continue to work with the agencies and issue a final report on total savings in 12 to 18 months.

Partners in Productivity has also made significant progress toward completion of a first-in-the-nation performance and productivity measurement system by the end of 1991. An annual "scorecard" or proxy profit and loss statement will assess government performance against major goals of the state comprehensive plan, agency functional plans and state law.

Finally, Partners in Productivity is actively advocating development and implementation of Total Quality Management initiatives in each agency of state government as a vehicle for assuring continuous improvement in the delivery of state services.

PARTNERS IN PRODUCTIVITY . . . MOVING FORWARD FOR FLORIDA'S FUTURE!



PARTNERS in PRODUCTIVITY



Treasurer's Report

Florida TaxWatch, Inc. further expanded its voluntary membership participation by 11%, thereby broadening its statewide representation of taxpayer concerns in Florida during the fiscal year ended January 31, 1991. This widening support demonstrates the recognized quality and enhanced public value of the Foundation's mission and research program accomplishments.

During its last fiscal year, Florida TaxWatch continued to adhere to the fiscal standards which have been its hallmark. The Foundation's Financial Statements and Auditor's Report for FY 1990-91 indicate expenses were kept below income and were held under the amount budgeted — a practice which has continued during all of the twelve years since the Foundation's inception.

Total expenses of \$888,154 were kept below the expense budget. Also, total expenses were held below total income by five percent.

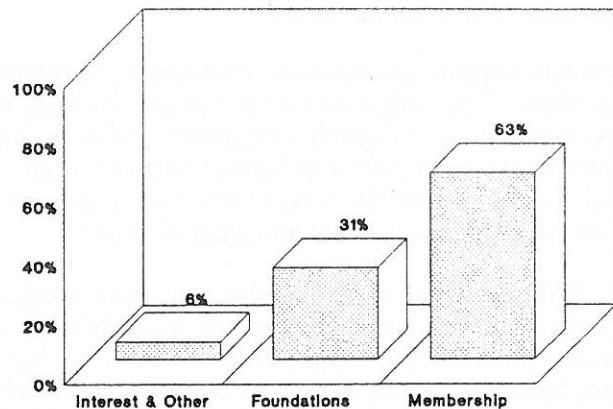
The Auditor's report for FY 1990-91 demonstrates the sound management practices and proper financial controls applied by the Foundation which ensure effective and productive operations with direct accountability.

According to the audited 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 spend policies and practices. No funds were expended on lobbying activities, as is specifically restricted by the Foundation's Articles of Incorporation and Bylaws.

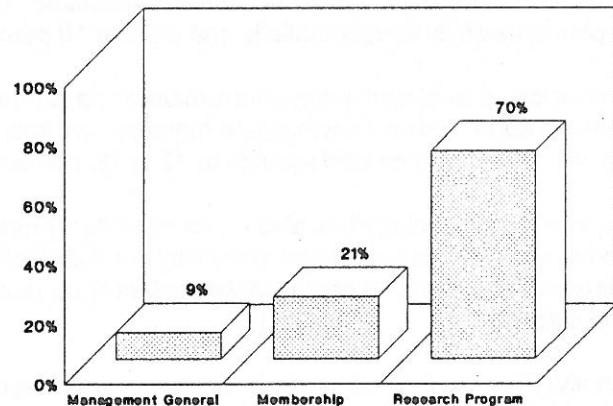
Respectfully,

Charles J. Zwick
Treasurer

FY 1990-91 Income



FY 1990-91 Expenses



The Florida TaxWatch Research Program

Research That Gets Results

The Florida TaxWatch research program continues to be effective in promoting positive changes in Florida's tax and spend environment. Today, our emphasis is on management, procedural and product improvements and ways to restructure the architecture of Florida's government.

Three out of four of TaxWatch's cost saving recommendations have been implemented, saving taxpayers \$1.5 billion. That translates to nearly \$300 for every man, woman and child in Florida. In addition, scores of TaxWatch's structural and budget reform recommendations have already been proposed by the Florida Tax and Budget Reform Commission.

1990 TURKEY WATCH



We will consider it a victory for taxpayers when we no longer have to publish this one.

It's our yearly gathering of gobblers—a collection of Legislative appropriations that often benefit a few but are paid for by the many. Once again, TaxWatch cried "fowl" when General Revenue dollars were used to fund such privately funded events as the Super Bowl, a local Grand Prix, several renovations of theaters and historical landmarks and many local festivals.

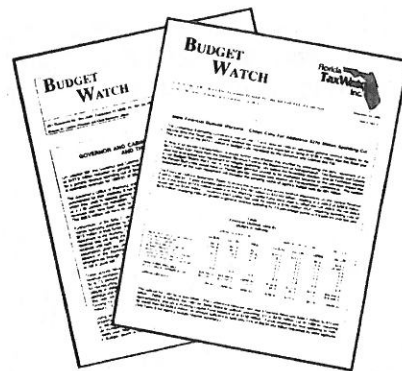
The 1990-91 state budget contained over 400 "turkeys" worth \$112 million. This year, faced with a \$270 million shortfall and another \$1.5 billion hole to fill at the start of the next fiscal year, the Governor and legislative leaders have pledged an end to these special interest appropriations.

BUDGET WATCH

With all that is happening to Florida's economy, there's plenty to watch. That's why we created a special series to take on Florida's complex budget issues and clear things up for you.

Through Budget Watch, you can find out the real story behind the story. Budget Watch contains factual information such as how much the budget grew in the 1980s and why. It covers the economic and political realities that led to the state's budgetary shortfalls and how budget cuts have affected our resources.

Budget Watch will keep you in the know on the numbers. Watch for more of these informative issues!



Davis Productivity Awards

"Here's To the Winners!"

It has long been acknowledged that when it comes to providing employees with incentives to excel, Florida's state government is sorely lacking. In fact, too often the system is convoluted to the point that increased performance and productivity are either overlooked or viewed with apathy. More and more, the need for well deserved, realistic, non-political rewards and recognition for state government employees and work units becomes evident.

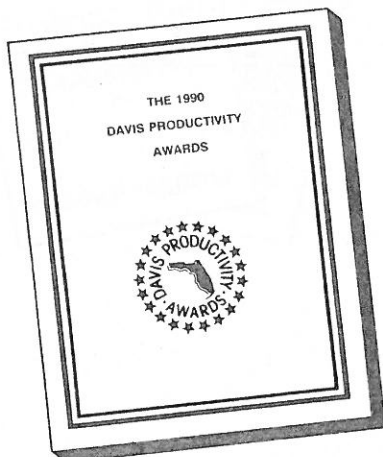
That is the thinking behind the Davis Productivity Awards, a privately funded program to recognize and reward Florida state government's "unsung heroes in the trenches" whose work measurably increases productivity and promotes innovation. Since the program's 1989 genesis, Davis Productivity Award winners have added \$187 million worth of added value for Florida taxpayers.

Each year, a kickoff event is held in Tallahassee to recognize Davis Award winners. Regional awards are presented during following weeks in cities around the state.

For the second year in a row, the turnout at the kickoff luncheon exceeded all expectations. The theme of this year's program was "Here's to the Winners," because when state employees become winners by improving performance and increasing productivity, all Floridians win.

The November 14 kickoff luncheon saw deserving state government employees proudly accept cash awards, plaques and certificates from Winn-Dixie chairman Dan Davis, who represented the Davis family. The day was made even more special when Governor Lawton Chiles attended the luncheon to congratulate the winners and encourage their continued diligence and hard work. "We're recognizing the heroes because the people who labor in the vineyard often go unrecognized," said the Governor-elect.

The Davis Productivity Awards program is funded by J.E. Davis and his brother A.D. Davis, both co-founders of the Jacksonville-based Winn-Dixie Stores, Inc. and founding members of Florida TaxWatch. The program is staffed and administered by Florida TaxWatch and is part of the Partners in Productivity program, a cooperative effort of Florida TaxWatch, The Florida Council of 100 and the State of Florida.



Floridians can be grateful that the Davis Productivity Awards recognizes state employees and agencies for gains in greater efficiency. To the winners and the awards' sponsors, the public owes its thanks.

The Miami Herald

Taxpayers squawk about waste in government, and rightly so. They also should applaud those who are making a contribution to more efficient government, such as the Davis Productivity Award winners.

The Florida Times Union

Taxpayers should be happy to sing the praises of these unsung heroes.

Ft. Myers News Press



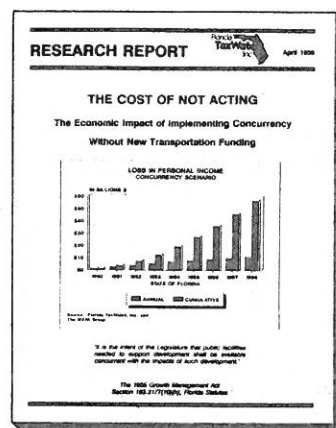
Winner Charles Ray accepts a \$1,000 check and commemorative plaque from Winn-Dixie chairman Dan Davis. Ray saved taxpayers \$1.5 million by reconfiguring HRS's data network.

THE COST OF NOT ACTING: FINAL REPORT

Last spring, we released final findings of a special study we conducted with the WEFA Group (formerly Wharton Econometrics and Chase Econometrics) to determine the economic impact of concurrency on Florida's economy if transportation remained unfunded.

The results of the final report supported original predictions that failure to fund concurrency's transportation requirements would lead to an economic slow-down as building moratoria and the resulting loss of construction jobs and expenditures worked its way through Florida's construction-sensitive economy.

As a result of this and other TaxWatch reports, 1990 Legislative Session resulted in a transportation package to raise over \$5 billion through 1996. This package includes an assortment of tax and fee hikes to raise over \$600 million annually, \$1.1 billion in turnpike bonds and \$500 million in right-of-way bonds.



FLORIDA TAX FREEDOM DAY

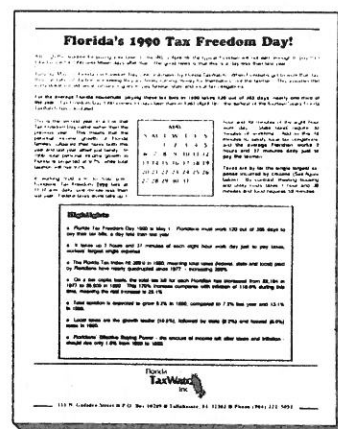
The year 1990 was kind to Floridians' pocketbooks in at least one way: the day on which we finished paying our total yearly tax bill fell one day sooner than it did in 1989.

Tuesday, May 1, 1990 was officially pronounced Florida Tax Freedom Day—a day when Floridians got the satisfaction of knowing that they were finally earning money for themselves, not the taxman.

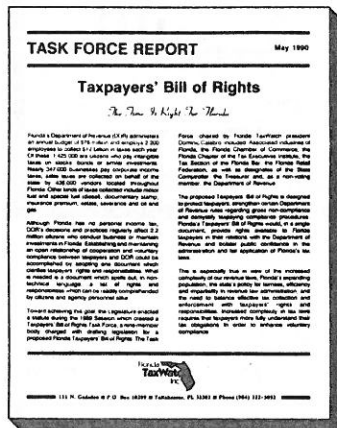
Floridians, said TaxWatch's report, had to work 120 out of 365 days to pay their bills. It took up to two hours and 37 minutes of each eight hour work day just to pay taxes — the largest single expense workers pay.

The earlier payoff date indicated that the personal income growth of Florida families outpaced their taxes both in 1989 and 1990, although just barely. In 1990, total personal income growth in Florida was projected at 9.7 percent, while total taxation was expected to rise 9.2 percent.

That's the good news. The bad news is that the Florida Tax index hit 398.0 in 1990, meaning total taxes (federal, state and local) paid by Floridians have nearly quadrupled since 1977 — increasing 298 percent. On a per capita basis, the total tax bill for each Floridian has increased from \$2,194 in 1977 to \$5,930 in 1990.



TAXPAYERS' BILL OF RIGHTS: THE TIME IS RIGHT FOR FLORIDA



Over \$12 billion in various kinds of state taxes are collected each year. Over 1,425,000 citizens pay intangible taxes on stocks, bonds or similar investments. Nearly 347,000 businesses pay corporate income taxes. Sales taxes are collected on behalf of the state by 436,000 vendors located throughout Florida. Ninety-four percent of all state taxes are collected by voluntary compliance. The gap between 100 percent compliance and current collections is \$730 million. These facts alone make it all the more imperative that Florida's tax laws are fair and understandable.

That is why a Taxpayers' Bill of Rights is so critically needed in Florida. The purpose of such an enactment is to protect taxpayers and make Florida's tax laws more user friendly. The likely result will be a drastically needed improvement in voluntary compliance and fairer treatment of taxpaying citizens and businesses. Among the bill's twelve rights are two that stand out: the right to simple, non-technical disclosure statements and the right to the same three-year statute of limitations on both refunds and audit periods. This is an enactment Floridians need and deserve.

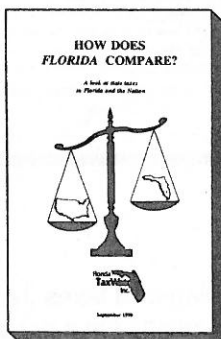
HOW DOES FLORIDA COMPARE?

The latest accounting of how Florida's state taxes compare with those in the other 49 states indicated that in 1989 Floridians paid \$50 more per person in state taxes than they had the previous year. Yet when compared to all the other states, Florida's rank is 36th, three spots lower than last year.

However, this data does not reflect the effect of the unprecedented, \$1.3 billion tax and fee increase passed by the 1990 Legislature. When those taxes are collected, Florida's ranking is certain to climb.

Moreover, when local taxes are combined with state taxes, Florida's ranking rises from 36th to 29th. This comparison, used for the first time in a Florida TaxWatch Compare report, is made critical due to the shifting burden of public services. As the federal government passes many responsibilities to state governments, states in turn pass the funding requirements down to the locals. This inevitably leads to higher local taxes on property, sales and motor fuels.

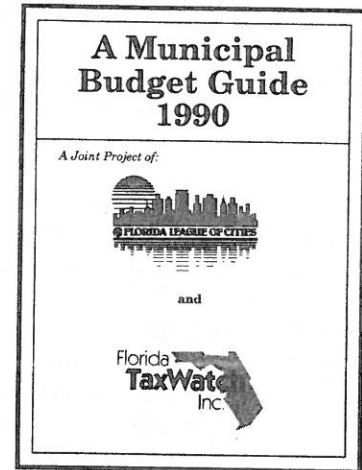
Once again the question must be raised: what are we receiving for the money we pay? Are our tax investments being spent on products or services that actually make an improvement in our lives? Until all of our laws are written to include performance and productivity assurances, making public officials accountable for the quality and quantity of service they provide, citizens cannot be certain their tax dollars are being spent wisely.



1990 MUNICIPAL BUDGET GUIDE

A joint project of Florida TaxWatch and the Florida League of Cities, this local budget process overview is designed to assist new and existing government officials with the realities of fiscal administration. The Guide includes sections on the Truth in Millage Act, Municipal Revenues, Municipal Expenditures, and many valuable tables and figures which explain these sections in greater depth.

The publication also incorporates some excellent information from the Florida TaxWatch report, *The Taxpayer's Guide to Local Budgeting*. It is not intended to be a technical review of the complicated processes and strategies of budget preparation, but rather a general overview of the budget process, "Truth in Millage" (TRIM) requirements and major revenue and expenditure areas.



AND THE MEDIA SAYS...

When the Florida Legislature wanted to appoint a chairman to a task force that was formulating a Taxpayer Bill of Rights, lawmakers turned to one of the region's leading authorities on tax policy, Dominic M. Calabro.

By choosing the head of Florida TaxWatch, Inc., the Legislature was bringing an independent government watchdog inside to help write a taxpayer rights law.

City and State Magazine

Chiles, who insists he will advocate higher taxes only as a last resort, should consult Florida TaxWatch, which advocates changes in the state's budget policies to help stem the rise in taxes.

Florida Times Union

A budget process that loses its integrity and becomes a vehicle for pet projects of the temporarily powerful does not serve the state well. TaxWatch does all Floridians a service by guarding the coop and suggesting the gobblers find another way home.

Tallahassee Democrat

Since 1980, this nonprofit watchdog group has diplomatically but persistently been hounding state government to streamline its operation. Hounding as in providing nearly 150 concrete suggestions about how to stretch each tax dollar.

Presumably, state government would have made many of these improvements on its own. But there's little doubt that TaxWatch posed some creative ideas that no one in state government had yet considered. Nor is there much doubt that TaxWatch's presence spurred faster enactment of reforms.

This is a group that's effective because it proposes solutions rather than merely whining about government waste — and because most of its recommendations are well-researched, practical, bipartisan, and clearly explained in well-organized, fact-filled reports.

Tampa Tribune

If you were asked to name the one organization in Florida that you believed did more than any other during the 1980s to make state government more accountable to the people, the answer would be obvious: Florida TaxWatch, Inc. of Tallahassee.

Winter Haven News Chief

BRIEFINGS

We know you're busy. Sometimes there is just not enough time to digest a lengthy report. So we developed something more user friendly to keep you informed on current issues and their impact on taxpayers. It's short, to the point, and just what you need to keep you up to speed without slowing you down.

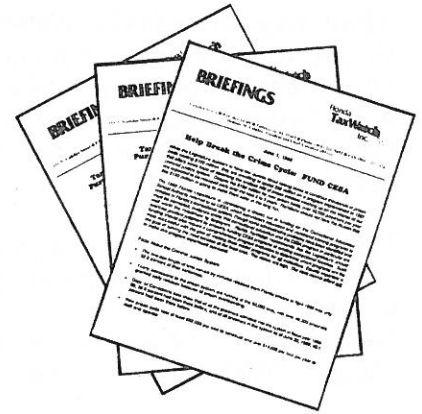
But just because they are short, doesn't mean they're not effective. As a result of our "Briefings" on Vacant Positions, 1,700 vacant positions were eliminated from state rosters. Another 3,500 are slated to be cut at this writing.

Another "Briefings" amplified the results of a poll we conducted indicating citizens' inclination to support a gas tax as long as the law included productivity assurances. As a result, such language was for the first time in Florida's history included in the transportation package passed by the 1990 Legislature and signed into law.

We published still others on the Correctional Education School Authority (CESA), the State Comprehensive Health Association (SCHA), last year's proposed unitary tax and a proposed gross receipts tax on cogenerated electricity.

That's research that gets results!

Watch for regular issues of this important new series.



EARLY INTERVENTION STUDY

In a joint effort with the Florida State University College of Law, Florida TaxWatch is helping to design cost estimates and funding strategies for a statewide system of early intervention and prevention to handicapped, developmentally delayed and at-risk infants and toddlers.

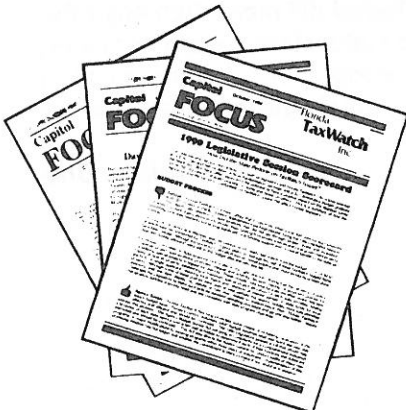
Early intervention and prevention services are intended to reduce poor health and adverse social and developmental outcomes among disadvantaged children. These cost effective services will go a long way toward promoting family cohesion and foster a healthier generation of citizens.

Current government intervention expenditures focus on the negative outcomes. Welfare dependency, crime and school dropouts continue to rise at an alarming rate. This study will help determine the cost of early intervention services relative to the benefits resulting from curbing the rising trend in expenditures for special education, public assistance, corrections and Medicaid.

CAPITOL FOCUS

Capitol Focus is our way of keeping you apprised of Florida TaxWatch activities and accomplishments. Published once a month, Focus provides a clear, concise update on the reports we have issued, the results they have obtained and the direction we plan to take in the future.

Focus is also often used as a means of reporting items involving challenges facing Florida's leadership or items to present before the state's Taxation and Budget Reform Commission. The timely information contained in Capitol Focus can give readers a clearer picture on what kinds of returns they can expect from their tax investments.



“Government productivity will not come about by standing on the sidelines. It must be a joint effort by leaders in government and business.”

**Mark C. Hollis
President, Publix Super Markets, Inc.
Co-Founder, Florida TaxWatch**

Meet the Florida TaxWatch Staff



Seated: Dr. Neil Crispo, Director of Research, Kurt Wenner, Senior Research Analyst, Dave Davis, Executive Director, Partners in Productivity. **Standing:** Mike Walsh, Senior Research Analyst, John Hall, Senior Research Analyst, Ken Marshall, Research Analyst.



L to rt: Catherine Haagenson, Communications Director, Barbara "Babs" Taff, Membership Director, Gale Milam, Administrative Assistant, Linda Magalian, Office Manager.

"Someone must be prepared to challenge the assumptions, conclusions and rewards that drive government spending.

A representative democracy is only good as long as people like you and me work at it to make it better. Florida TaxWatch has been a good steward of the people and businesses of this state. Its objective is credible and it gets substantial results.

We're not standing still — we are moving ahead. I hope you will join me in getting more of your friends and colleagues to support this very important effort."

**J.E. Davis
Florida TaxWatch Chairman
Emeritus and Co-Founder**

Watchdog Group: Meet Transportation Needs Or Lose Jobs, Revenue

TALLAHASSEE (AP) — Florida will lose 172,100 jobs by 1998, as well as \$56.6 billion in money earned by workers, if the state fails to meet transportation needs.

TaxWatch: Five counties got most 'turkeys'; 14 got none

Associated Press

When lawmakers funded special local projects this year, they were less than even-handed, a government-watchdog group charged, saying 14 counties got none and five counties got thirds of the projects.

Florida TaxWatch Inc. calls the projects, which it targets for "turkeys." The business-backed nonprofit organization has issued

ments by the Florida Department of Transportation, Calabro says the agency doesn't improve roads. "I wouldn't get the new revenue

Dade County, the state's most populous county, got 112 projects — 112.

Group pushes for taxpayers' rights

Florida TaxWatch, a citizens' watchdog group, urged state legislators Monday to approve a so-called "Taxpayers Bill of Rights" similar to the ones approved by the federal government and 12 other states.

"Taxpayers have a right to know what they are required to do, the consequences of not paying and how to obtain review of

They are designed to increase compliance with state tax laws, encourage business relocation and increase tax collections.

Included in the list of items is a guarantee of interest if a tax refund is not paid within 90 days. The measure also would shield taxpayers from any penalty if they rely on state tax officials to help

State employees would be capable of measures — some government. Department of Revenue. Duplicate

little flea of the woolly. Watch saved million last

TaxWatch: Floridian's best friend

By Michael E. Burke
Editorial page editor

Florida TaxWatch Inc. has become a little flea of the woolly



Dominic Calabro for a projected \$10

Consumer watchdogs monitor public purse

If you pay taxes in Florida, you might want to drop by the Sheraton of Boca Raton Hotel and Towers at noon and shake hands with Dominic Calabro.

OUR VIEW

have little or no merit. The governor vetoed \$150 million worth of the projects on last year's list.

Florida's state taxes rank 36th nationally

TALLAHASSEE — Floridians paid about \$30 more apiece in state taxes last year, but the overall tax burden dropped several spots to 36th in the nation, a watchdog group reported Tuesday.

FLORIDA NEWS

makes up \$603 every taxpayer. Sure was the pita in the it above the corporate 40 percent wage, and six states e tax. The is such a ranked

TaxWatch wants to slash school days, pensions

TALLAHASSEE (AP) — A business-backed state budget watchdog group Friday proposed shortening school days, cutting state contributions to a pension fund for police, and making

asked Rep. Ron Saunders, D-Key West, vice chairman of the House Appropriations Committee. "We're still flexible, but for any major initiatives, it's

Taxes take one-third: TaxWatch

Florida rated 36th in nation for taxes paid

Continued from 1A
da was \$983 per person. The national average was \$1,147, with Alaska the average at \$2,675 and New Hampshire

Caution traffic jam ahead

TaxWatch, a citizens' watchdog group, says Florida's Growth Management Act will cause an economic recession that will never end.

At issue is the concurrency requirement that mandates roads, utilities and other services needed to support new development be planned or in place before a shovelful of dirt

When tax watchdogs bark, governments take notice

By TODD SLOANE

Florida TaxWatch Has Made A Billion-Dollar Difference

Here's a birthday that all Floridians have reason to celebrate — the 10th anniversary of the founding of Florida TaxWatch.

Since 1980, this nonprofit, watchdog group has diplomatically but persistently been hounding state government to streamline its operation. "Hounding" as in providing nearly 150

those that benefit lawmaker's desire to please some hometown folks at the expense of taxpayers as whole. This "turkey shoot" identified \$350 million in questionable projects over the past three years; Governor Bob Martinez vetoed \$15.7 million of them. Presumably, state government

Good And Faithful Watchdog

Florida's tax structure is not adequately meeting the needs caused by rapid growth. It's not just that we don't collect enough revenue. Almost as important is the fact that the state does only a fair to poor job of spending the tax money we do collect.

The situation would probably be a lot worse in the absence of a statewide, non-partisan, non-ideological watchdog group that is cele-

Stuffed turkeys

A TURKEY shoots go, Gov. Bob Martinez's pot shots at unjustified legislative appropriations are a measured assault by veto. Florida TaxWatch, a non-profit watchdog had identified some

TaxWatch criticizes area water managers

Florida TaxWatch wishes the South Florida Water Management District were as thrifty with money as it is with water. The Independent Tallahassee watchdog has issued a scathing report saying the agency is a "gobbling turkey" because of its "gobs of money" being wasted on

GOOD VETOES, GOVERNOR

by individual legislators. Turkeys do not have statewide application and should not be funded by the state's general revenue. Particularly suspect are appropriations such as the Royal Trust Tower — that aren't even requested by the state agency through which they are funneled. It is bad enough that such items gobble up scarce state funds that could otherwise be spent on child welfare, education, and preventive health. Even worse is that some turkeys give individual lawmakers some single-member districts. Thus a legislator might play the demagogue against every revenue package and help undermine major programs in education, transportation, and health, but one therefore fools himself. The