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**Senator George S. LeMieux**  
Chairman of the Board of Trustees

**Dominic M. Calabro**  
President & Chief Executive Officer

**Comments to the Honorable Kelli Stargel, Chair, and Members of the  
Senate Appropriations Committee regarding SB 794--- Independent Living Services**

My name is Dominic M. Calabro and I am President and CEO of Florida TaxWatch, an independent, nonpartisan, nonprofit, taxpayer research institute & government watchdog which, for over 40 years, has worked to improve the effectiveness, efficiency, and accountability of Florida government and promote a fair and equitable system of taxation.

**Florida TaxWatch recognizes the importance of work, not only as a source of income but also as a path to community and prosperity.** We support efforts that empower individuals to achieve independence, including programs that **support opportunities for persons with disabilities to maintain meaningful employment such as the James Patrick Memorial Work Incentive Personal Attendant Services Program (JPPAS).** Like other accommodations that assist individuals with disabilities find and maintain meaningful employment, **JPPAS provides Floridians with documented severe and chronic disabilities the ability to continue gainful employment by assisting with support and access to a Personal Care Attendant (PCA)** that assists with some of the activities of daily living.

The monthly stipends that help offset the cost of PCAs comes primarily from delinquent sales taxes collected by state's attorney's offices. These collections help reduce the state's cost of institutional care, while enabling those with significant disabilities to work, pay taxes, and circulate their earned income back into the community. When we reviewed the program last year, **the combined taxable income of program participants was \$4.2 million and program participants also employed 155 Floridians, yielding an additional \$3.5 million a year of taxable income.** The program has realized **a four-fold return on the initial investment of \$1,843,000.**

Because of its impact, **the program and its namesake – James Patrick – were awarded the Florida TaxWatch Productivity Award,** a recognition presented to state employees and programs that use **innovative and cost-saving strategies to return value to Florida's taxpayers.** The funding proposal included in this bill would help **ensure continued impact and a return on investment for the state** and is important to providing the support needed to **continue and enhance independence and services to participants.**

We look forward to working with you and your colleagues on this issue as it proceeds through the process. Thank you for your thoughtful consideration and, most of all, thank you and your family for your selfless public service to our state's taxpayers.