

Session Summary: 2024 Taxpayer Roundup

March 2024

The 2024 session turned out to be a good one for Florida taxpayers. The Legislature passed a package approaching \$1 billion in tax relief, \$450 million in toll credits, and a proposed constitutional amendment that could result in significant future property tax savings. Lawmakers also finally decided what to do with the \$570 million raised by Hillsborough County's unconstitutional transportation sales tax.

In addition, a number of taxpayer-friendly tax administration measures—many recommended or supported by Florida TaxWatch—will also become law.

There was also good tax legislation that did not pass, including longtime Florida TaxWatch recommendations of reducing the Business Rent Tax and increasing the tangible personal property tax exemption.

This roundup details these bills and the other tax legislation that passed or failed in 2024.

PASSED:

HB 7073 TAX RELIEF

Legislature passes \$1B tax relief bill with mostly one-time cuts, including \$550 million insurance premium discount and \$288 million sales tax holidays.

Budget introduces \$450M in toll relief for Florida transponder users with 50% credit for frequent travelers, April 2024–March 2025.

\$450

MILLION IN TOLL RELIEF
TOLL RELIEF PROGRAM

HB 7017 INDEXING THE HOMESTEAD EXEMPTION

Homestead exemption indexing proposed for annual CPI increase, aiming for voter approval in 2024 for \$112M annual savings.

Hillsborough transportation tax resolution: \$589.2M from voided surtax to fund road resurfacing refunds, legal fees, and sales tax holiday.

\$589.2

MILLION FOR DISTRIBUTION
HILLSBOROUGH COUNTY TRANSPORTATION SALES TAX

Tax Relief — The Legislature continued its unprecedented streak of tax relief packages, passing a HB 7073 with tax cuts approaching \$1 billion on the last day of the session. Due to some last-minute tweaks to the bill, the estimate of total tax savings is not final. Most of the savings are non-recurring (one-time), with only approximately \$56.3 million being recurring (permanent). The largest tax relief measure is a one-year exemption from insurance premium taxes and fire assessments on residential property and flood policies, worth \$550 million (estimate not final). Five sales tax holidays (Back to School, Disaster Preparedness (two), Tools, and "Freedom Month") are expected to save consumers \$287.7 million.

The agreement also increases the total annual cap on the Strong Families Tax Credit from \$20 million to \$40 million. New tax credits were created for hiring persons with unique abilities and providing child care for employees (the credits are each worth \$5 million annually for three years). Most of the many other provisions have a relatively low or no fiscal impact, but there are a number of positive tax administration provisions that are recommended or supported by Florida TaxWatch.

For a detailed description of the tax package, including all the provisions, see page 3.

Toll Relief Program — After not being publicly discussed at all during the session, the final budget emerged from conference negotiations with a \$450 million toll relief program. For twelve months (April 2024 until March 2025), customers using a Florida-issued transponder on the Turnpike and other toll facilities are eligible. Those who have 35 or more toll transactions in a month will receive a 50 percent credit. The budget appropriates \$450 million in General Revenue to reimburse the toll facilities.

Indexing the Homestead Exemption — Another measure passed this session that may provide future tax relief is HJR 7017, a proposed constitutional amendment to would require that all current and future homestead exemptions that apply to all taxes except school taxes to be increased annually by the CPI beginning in FY 2025-26. If 60 percent of voters approve the amendment at the November 2024 General Election, it is estimated that homeowners would save \$22.8 million the first year, growing to \$111.7 million in FY 2027-28. However, it would also increase the current growing property tax shift from homestead to non-homestead property.

Hillsborough County Transportation Sales Tax — In 2018, Hillsborough voters approved a 1% "all-for-transportation" sales surtax. It was in effect for two years before it was invalidated by the Florida Supreme Court due to the measure's spending restrictions. Approximately \$570 million was collected and it currently sits in a state Department of Revenue trust fund. The Legislature has been debating how to resolve this issue but could not come to agreement until this session. After not publicly discussed all session, the final budget emerged with language on how to distribute of the money. A total of \$589.2 million (including \$19.5 million in interest earned by the state) will be distributed--\$256.4 million will go for resurfacing roads and streets in Hillsborough County, \$170.9 million will go towards legal fees, expenses, and refund claims, and \$161.9 million will be used for a local option sales tax holiday in the County.

DID NOT PASS:

| | | | | |
|--|--|--|---|--|
| | <div style="background-color: #e91e63; color: white; padding: 10px; margin-bottom: 5px;"> <p style="font-size: 1.5em; margin: 0;">.75%</p> <p style="font-size: 0.8em; margin: 0;">REDUCION IN TAX RATE</p> <p style="font-size: 1.2em; margin: 0;">BUSINESS RENT TAX</p> </div> <p style="font-size: 0.8em; margin: 0;">HJR 7075 proposed a constitutional amendment to double the TPP exemption to \$50,000, freeing 50,000 businesses from tax and filing burdens, with state reimbursement for fiscally constrained counties. Passed in House.</p> | <div style="background-color: #e91e63; color: white; padding: 10px; margin-bottom: 5px;"> <p style="font-size: 1.5em; margin: 0;">HJR 7015</p> <p style="font-size: 0.8em; margin: 0;">AND OTHER BILLS</p> <p style="font-size: 1.2em; margin: 0;">PROPERTY TAX RELIEF</p> </div> <p style="font-size: 0.8em; margin: 0;">The Senate proposed raising the sales tax collection allowance from \$30 to \$45, to save Florida retailers \$113.5 million annually, but it didn't make the final tax package.</p> | <div style="background-color: #e91e63; color: white; padding: 10px; margin-bottom: 5px;"> <p style="font-size: 1.5em; margin: 0;">HB 609</p> <p style="font-size: 0.8em; margin: 0;">LOCAL BUSINESS TAXES</p> </div> <p style="font-size: 0.8em; margin: 0;">HB 1649 expanded the types of appeals VABs could hear, shortened the time a property appraiser could challenge a decision and provide more taxpayer protections when a PA makes an error.</p> | |
| | <div style="background-color: #003366; color: white; padding: 10px; margin-bottom: 5px;"> <p style="font-size: 1.5em; margin: 0;">HJR 7075</p> <p style="font-size: 0.8em; margin: 0;">TANGIBLE PERSONAL PROPERTY (TPP) TAX</p> </div> <p style="font-size: 0.8em; margin: 0;">The House proposed a one-year cut of .75% in the commercial lease sales tax, aiming to save businesses \$308.7M, but it was not included in the final package.</p> | <div style="background-color: #003366; color: white; padding: 10px; margin-bottom: 5px;"> <p style="font-size: 1.5em; margin: 0;">SB 7074</p> <p style="font-size: 0.8em; margin: 0;">\$45 PER RETURN</p> <p style="font-size: 1.2em; margin: 0;">SALES TAX COLLECTION ALLOWANCE</p> </div> <p style="font-size: 0.8em; margin: 0;">The Legislature considered increasing the homestead exemption and debated other property tax bills that saw some movement, even passing one chamber, some may reappear in future sessions.</p> | <div style="background-color: #003366; color: white; padding: 10px; margin-bottom: 5px;"> <p style="font-size: 1.5em; margin: 0;">HB 1649</p> <p style="font-size: 0.8em; margin: 0;">VALUE ADJUSTMENT BOARDS (VAB)</p> </div> <p style="font-size: 0.8em; margin: 0;">The original bill would have repealed local business taxes, it was amended to limit revenue. Excess revenue would have to be refunded or used to reduce rates.</p> | |

Business Rent Tax — The original House tax package contained a one-year reduction of .75 percent in the sales tax on commercial leases, saving all businesses that rent property a total of \$308.7 million. The rate is already scheduled to drop from 5.5 percent to 2.0 percent in June 2024 (the tax rate is currently temporarily at 4.5 percent). The new reduction would have decreased the tax rate from 2.0 percent to 1.25 percent for one year. The tax is unique to Florida and eliminating it is a long-standing Florida TaxWatch recommendation and our research has been key in reducing the tax from 6.0 percent to 2.0 percent. Unfortunately, this did not make the final package.

Tangible Personal Property (TPP) Tax Relief — HJR 7075 was a proposed constitutional amendment to increase the standard TPP exemption from \$25,000 to \$50,000—a longtime Florida TaxWatch recommendation. Florida TaxWatch testified in committee about the benefits of the exemption. This includes freeing 50,000, mostly small, businesses from not only paying the tax, but also from the burden of filing. This in turn reduces the administrative burden of the Department of Revenue. The accompanying implementing bill (HB 7077) provided that the state would reimburse fiscally constrained counties, a provision supported by Florida TaxWatch since in many of those counties, TPP makes up a substantial portion of the property tax base. This bill passed in the House but died in the Senate.

Property Tax Relief — This session, in addition to the two bills discussed above, the Legislature considered many bills dealing with property taxes. This includes several proposed constitutional amendments. The following property tax bills cleared at least one committee, with some being approved by one chamber. These are proposals we may see again.

- HJR 7015 is a proposed constitutional amendment to **increase the total homestead exemption from \$50,000 to \$75,000**. If approved by the voters, the addition of this exemption would have meant the first \$25,000 of a home's assessed value and the value between \$50,000 and \$100,000 would be exempt. The new exemption would not have applied to school district taxes. Although the House Ways & Means Committee approved this as a proposed committee bill on the first day of session, that is as far as it went.
- HB 1195 and SB 1322 would have **required a two-thirds vote of the governing body** of a county, municipality, or independent special district is required to pass any millage rate increase, except where a higher vote threshold is already required under current law. HB 1195 was approved by the full House. The Senate bill made it to its last committee.
- HJR 53 and SJR 618 would have allowed the current total **exemption for quadriplegics to be maintained by surviving spouses**. These TaxWatch-supported bills were moving quickly early in the session, with HJR 53 clearing all its committees unanimously and being placed on the Calendar in January. However, the legislation stalled in both chambers.
- HB 7074 – The Senate tax package included an increase in the ad valorem tax **exemption for disabled ex-servicemembers from \$5,000 to \$10,000**. The veteran must be a resident of the state, who was honorably discharged, and who has been disabled to a degree of 10 percent or more by misfortune or while serving during a period of wartime. This change does not require a constitutional amendment because the Florida Constitution already authorizes an exemption of at least \$500. This provision did not make the final package.
- SJR 1560 proposed an amendment to permit the legislature to provide ad valorem tax relief for **tangible personal property on agricultural land**. The resolution passed the Senate but died in messages in the House.
- SJR 976 proposed a constitutional amendment to allow a county to provide ad valorem tax relief to portions of homestead property that are used as **living quarters for parents or grandparents**. The Senate resolution passed one committee.
- SJR 1686 proposed a constitutional amendment to provide an additional \$10,000 exemption to any **veteran or surviving spouse that received the purple heart** or any of nine other medals. The resolution made it to its last committee.
- HB 1371 would have required the Office of Policy Analysis and Government Accountability (OPPAGA) to **study the potential impact of eliminating all property tax** and replacing the lost revenue with a consumption tax. It reached its last committee.

Sales Tax Collection Allowance — For maintaining records and properly reporting and remitting sales tax, businesses that sell taxable goods and services may keep 2.5 percent of the first \$1,200 in collections (\$30) for each return. The original Senate tax package (SB 7074) would have increased the collection allowance to flat \$45 per return. Depending on the amount of sales taxes collected by a dealer, filing frequencies can be monthly, quarterly, semiannually, or annually. Each location of a consolidated filer may claim the allowance. If the amount of tax due is less than \$45, the allowance would be limited to the amount of tax due. This would have saved Florida retailers (many small businesses) \$113.5 million annually. This did not make the final bill, presumably to make room for toll reductions.

Local Business Taxes — HB 609 would have limited the amount of revenue a local government may receive from local business taxes to the amount collected in the local Fiscal Year 2022-23 or 2023-24, whichever is greater. If a local government receives more tax revenue than it did in the base year, the local government must proportionally reduce its tax rates and must issue refunds or credits to taxpayers. The limits would not apply to fiscally constrained counties. The original version of the bill would have repealed local business taxes entirely. HB 609 made it to the House floor.

Value Adjustment Boards (VAB) — HB 1649 — the “Taxpayer Empowerment Act”- would have provided that when a county extends tax rolls prior to the completion of VAB hearings, a property appraiser must initiate an appeal of VAB decisions within 30 days of the decision, as opposed to within 30 days of final certification of tax rolls. The bill would have also provided two new types of appeals the VAB may hear-- the validity or amount of assessed back taxes and whether a tangible personal property return was timely filed for the purposes of contesting related assessments and waiving penalties. Further, if an error is made in the assessment of homestead property by the property appraiser, the just and assessed value will be recalculated from the year of the mistake, but the recalculated value will first apply in the year the error was discovered, and the property owner will not be liable for back taxes. The original version of the bill would have allowed low-income individuals to rent out their home but retain a homestead exemption. Some of the bill’s other provisions relating to when back taxes are due were included in the final tax package. It was estimated that the VAB provisions could have saved taxpayers approximately \$30 million annually.

The Final Tax Package (HB 7073) Provisions

Insurance Premiums — For one year, insurers will be required to provide discounts to residential policy holders for the insurance premium tax (1.75 percent) and the fire marshal regulatory assessment (currently 1.0 percent on fire policies). In addition, another 1.75 percent discount is required for a policy, contract, or endorsement providing personal or commercial flood insurance. Insurers can recover 100 percent of the discounts by taking a credit against insurance premium taxes due. Applies to policies with an effective date between October 1, 2024, and September 30, 2025. **Savings — This is expected to lower insurance premiums by at least \$500 million.**

Sales Tax Holidays

- A 14-day “back-to-school” tax holiday, from July 29 – August 11, 2024, for certain clothing, school supplies, learning aids and puzzles, and personal computers. [Here are all the exempt items and price limits for the sales tax holidays.](#) **Tax Savings — \$97.2 million (one-time)**
- Two 14-day “disaster preparedness” holidays from June 1-14 and August 24 – September 6, 2024, for specified disaster preparedness supplies for families and their pets. **Tax Savings — \$80.2 million (one-time)**
- A “Freedom Month” tax holiday in all of July 2024 for specified recreational items and activities. **Tax Savings — \$90.5 million (one-time)**
- A seven-day “Tool Time” tax holiday from September 1-7, 2024, for tools and equipment needed in skilled trades. **Tax Savings — \$19.8 million (one-time)**

Corporate Income Tax Credits

- **Individuals with Unique Abilities Credit** — A corporate income tax credit will be created for corporations that employ individuals with disabilities. The credit is for \$1 per hour worked, up to \$1,000 per employee per year. The maximum credit that can be earned by a corporation in any year is \$10,000, and unused credits may be carried forward for up to five taxable years. The maximum amount that can be awarded statewide is \$5 million per year. The credit is available for three fiscal years, 2024-25, 2025-26, and 2026-27. **Tax Savings - \$5.0 million a year (for three years).**
- **Class II and Class III Railroads Tax Credit** — Currently these classes of railroads (mid- and large-size freight lines) that invest in maintaining or improving railroad track in Florida may apply for a credit against corporate income tax for expenditures for the maintenance of railroad infrastructure or new construction. There are currently 13 Class III and one Class II railroads in Florida. The two Class II railroads in Florida do not qualify. The bill allows qualifying railroads to apply for corporate income tax credit after the end of the applicant's taxable year, allows the credit to be transferred to any corporate income taxpayer, and makes other administrative changes. **Tax Savings – Indeterminate.**

Various Tax Credits

- **Strong Families Tax Credit** — The annual cap for the Strong Families Tax Credit Program will be increased from \$20 million to \$40 million. This program provides tax credits for businesses that make monetary donations to eligible charitable organizations that provide services focused on child welfare. These are dollar-for-dollar credits against the corporate income tax, insurance premium tax, severance tax, alcoholic beverage tax, or self-accrued sales tax liabilities of direct pay permit holders. **Tax Savings - \$20.0 million (recurring).**
- **Child Care Tax Credit** — For a company that operates a child care facility for its employees, a tax credit is created for 50 percent of the startup costs of a child care facility for the taxpayer's employees and \$300 per employee per month. A credit is also created for a taxpayer making child care payments on behalf of an employee. The credit can be taken against corporate income tax, insurance premium tax, severance taxes on oil and gas production, alcoholic beverages tax, and sales tax paid by direct pay permit holders. The maximum credits allowed under this program is capped at \$5 million for three years. Unused credits can carry forward for five years. The maximum credit per taxpayer is based on the number of employees. Florida Tax supports incentives to help address the [child care shortage](#) in Florida. **Tax Savings - \$5 million annually for three years.**

Documentary Stamp Taxes

- **Reverse mortgages** — Requires the documentary stamp tax to be applied to the principal limit amount (maximum that can be borrowed) instead of the entire mortgage obligation amount. **Tax Savings - \$5.5 million (recurring).**
- **Alarm System Agreements** — Currently, promissory notes executed by alarm system contractors when installing a new alarm system into real property are subject to the documentary stamp tax. These notes would now be exempt from the tax if valued no greater than \$3,500 and are non-interest bearing. The exemption would sunset on June 30, 2027. **Tax Savings - \$1.8 million annually for three years.**

Property Taxes

- **Back Taxes When Due to a Property Appraiser Mistake** — If a taxpayer improperly receives the Save Our Homes assessment limitation, the homestead exemption, the additional exemption for those 65 or older, or the limitation for living quarters for parents or grandparents, back taxes will no longer be owed if they are due to a clerical mistake or

omission by the property appraiser and the taxpayer voluntarily discloses the error before the property appraiser notifies the owner of the mistake. If not voluntarily disclosed, back taxes shall be due for any year or years that the owner was not entitled to the exemption or limitation within the 5 years before the property appraiser notified the owner of the mistake or omission. **Tax Savings — \$23.9 million recurring (not final estimate).**

- **Utility Tangible Personal Property (TPP)** — Currently, construction work in progress is not subject to ad valorem taxation until it is “substantially completed,” which is defined as when it is connected to the preexisting, taxable, operational system or facility. The bill provides that TPP constructed or installed by an electric utility is not deemed substantially completed until the earlier of the date when all permits or approvals required for commercial operation have been received or approved or one year after being connected to preexisting, taxable, operational system, or facility. **Tax Savings — \$2.9 million recurring (local).**
- **Biogas** — Expands the ad valorem tax benefits for renewable energy source devices to include pipes, structural facilities and support, machinery and equipment used to capture and convert biogas to renewable natural gas. **Tax Savings — \$1.3 million recurring (local).**
- **Rebuilding Homestead Property** — The time in which a property owner may begin rebuilding homestead property that has been damaged or destroyed by misfortune or calamity and continue to maintain homestead property tax benefits is extended from three years to five years. **Tax Savings — \$0.9 million recurring (local).**
- **Affordable Housing** — Last year’s Live Local Act provided property tax exemptions for affordable housing. For Monroe County only, the number of units that must be set aside as affordable will be reduced from 70 to 10. It also clarifies that the property appraiser, when assessing a unit, must include the proportionate share of the residential common areas, including the land, fairly attributable to such unit. Taxing authorities will be able to opt out of offering the exemption if the county has a surplus of available affordable housing. Since the Monroe County changes and opt-out provisions for all jurisdictions are discretionary, the impact is indeterminate. However, if all jurisdictions that currently qualify were to opt-out, it would increase local property taxes by \$134.6 annually. **Tax Savings/Increase — Indeterminate**

Miscellaneous Taxes

- **Sales Tax on Leased Vehicles** — This change expands the ability for a leasing company to pay tax up front on the purchase of a motor vehicle, instead of collecting and remitting tax on the subsequent long-term lease or rental of the vehicle. This will increase tax collections in the first year and reduce them in subsequent years. **Tax Savings — Increase of \$11.5 million in the first year, decrease of \$1.3 million recurring.**
- **Natural Gas Tax** — Currently, a new tax on natural gas used as motor fuel of 21 cents per motor fuel equivalent gallon is scheduled to go into effect on January 1, 2026. That tax will now be set at 10.5 cents for the first year. The tax will go to 21 cents on January 1, 2027. Fifteen cents of the tax will be indexed to inflation beginning in 2026. **Tax Savings — \$0.7 million (nonrecurring).**

Tax Administration

- **Automatic filing extensions** — The Department of Revenue (DOR) will be required to grant an automatic 10-day extension from the due date for filing a return and remitting sales tax if the Governor has declared a state of emergency within 5 business days before the 20th day of the month. The extension only applies to taxpayers within the counties affected by the state of emergency. DOR would also be required to grant a 15-day automatic extension for corporate income tax returns beyond the due date of a federal corporate income tax return that has been extended by the IRS due to a federally declared disaster. This is a recommendation of the Florida Institute of CPAs Florida TaxWatch. **No fiscal impact.**

-
- **Assessment challenge deadline** — DOR will now be allowed to consider a request to settle or compromise any tax, interest, penalty, or other liability if the taxpayer demonstrates that the deadline was missed due to: the death, injury, or illness of the taxpayer, a family member, or someone with substantial responsibility for management of the taxpayer; acts of war or terrorism; or natural disasters, fire, or other catastrophic loss. This is a recommendation of Florida TaxWatch. **Indeterminate fiscal impact.**
 - **Corporate Income Tax Piggybacking** — As is standard, the state will adopt the federal Internal Revenue Code in effect on January 1, 2024, to conform with federal provisions. **This year, there are no changes that will impact Florida corporate income taxes.**
 - **Indigent Care and Trauma Sales Surtax** — Duval County can now levy a 0.5 percent indigent care sales surtax if approved by voters. Consolidated counties are currently prohibited from levying this tax. **No fiscal impact (Tax could raise approximately \$130 million annually).**
 - **Local Option Food and Beverage Referendum Requirements** — The minimum vote threshold needed for the approval of a referendum to levy the Local Option Food and Beverage tax in certain cities or towns will be changed from the majority of registered voters to the majority of people voting in the referendum. This tax is only available to municipalities in Miami-Dade County. **No revenue Impact (Could make it easier to approve this tax.)**
 - **Property Tax Liens** — The bill also requires additional information that must be provided to a taxpayer when the property appraiser serves a notice of tax lien. The information must explain why the owner is not entitled to the exemption or limitation, for which years unpaid taxes, penalties, and interest are due, and the how unpaid taxes, penalties, and interest have been calculated. In addition, before a lien may be filed, the taxpayer must be given 30 days to pay the taxes. **No fiscal impact.**
 - **Purchases of boats/trailers** — Requires that the sale of a boat and corresponding boat trailer must be taxed as a single item when sold to the same purchaser, at the same time, and in the same invoice. Additionally, the bill requires the surtax to be imposed based on the county where the purchaser resides. This can avoid a taxpayer paying local discretionary sales surtax on more than the \$5,000 limit on a single purchase and paying two different tax rates. **Indeterminate fiscal impact.**
 - **Boat and aircraft sales** — Purchases by non-residents are currently exempt. The bill removes the requirement that a purchaser signs an affidavit attesting to having read statutory provisions and instead requires an affidavit that the purchaser qualifies for exemption and that the documentation required to substantiate the exemption will be provided. **Indeterminate fiscal impact.**
 - **Garnishment** — Authorizes DOR to include all taxes, penalties, interest, costs, surcharges, and fees authorized by law to be included in a garnishment or levy, which will avoid multiple collection efforts. DOR may also deliver its notices of levy by personal service or electronic means. **Indeterminate fiscal impact.**
 - **Invalid Discretionary Sales Surtaxes** — To prepare for another case like the one in Hillsborough County where a surtax was ruled unconstitutional, language was added providing that the local government must transfer any funds collected and interest earned to the state. If there are no other surtaxes in the county, 100 percent of the funds would be available for appropriation by the Legislature. If there is another surtax, 75 percent would be available for appropriation and 25 percent must be used for a sales tax holiday in the county. The details and appropriations for the Hillsborough tax are in the new state budget.

SPENDING PROVISIONS (not included in tax cut totals)

The tax package also has some spending provisions that reduce state general revenue but are not tax reductions and do not reduce taxes or total revenue. Florida TaxWatch does not count these as tax relief, but some are included in the legislative tax relief estimates.

- **Promotion of Thoroughbred Breeding and Racing** — In 2023, the Legislature enacted a two-year distribution of \$27.5 million each year in General Revenue to the Florida Agricultural Promotional Campaign Trust Fund for the promotion of Florida thoroughbred breeding and racing in Florida for two years. This distribution will now be permanent. **Funding of \$27.5 million annually.**
- **Cancer Centers** — An annual distribution of \$30 million will be made to the Sylvester Comprehensive Cancer Center (\$10 million), the Mayo Clinic Comprehensive Cancer Center (\$10 million), the Brain Tumor Immunotherapy Program at the University of Florida Health Shands Cancer Center (\$5 million), and the Norman Fixel Institute for Neurological Diseases at the University of Florida (\$5 million) until 2054. The money would come from alcoholic beverage taxes that currently go into general revenue. **Funding of \$30.0 million annually.**
- **JP-PAS Program** — Currently, 75 percent of the revenue collected from the Sales Tax Collection Enforcement Diversion Program goes to the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program (JP-PAS Program). The JP-PAS Program assists individuals employed in Florida, or in counties adjacent to Florida, with Personal Care Attendant services that assist them with activities of daily living, such as dressing, grooming, or eating. This worthwhile program will now get 100 percent of the revenue. **Funding of \$0.9 million annually.**
- **Fiscally Constrained Counties** — These counties are provided \$200,000 to offset property tax losses from a law passed last year that provides if a residential improvement is rendered uninhabitable for at least 30 days due to a catastrophic event, taxes paid for the year in which the catastrophic event occurred may be refunded. **Funding of \$200,000 one-time.**
- **Department of Revenue** — In order to implement the tax package provisions, DOR is appropriated \$408,604. **Funding of \$408,604 one-time.**

ABOUT FLORIDA TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the taxpayers 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 taxpayers and businesses.

Florida TaxWatch is supported by voluntary, tax-deductible donations and private grants. Donations provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the taxpayers it serves since 1979.

FLORIDA TAXWATCH RESEARCH LEADERSHIP

| | |
|------------------------|-----------------------------------|
| Dominic M. Calabro | President & CEO |
| The Hon. Jeff Kottkamp | Executive VP & General Counsel |
| Bob Nave | Sr. VP of Research |
| Kurt Wenner | Sr. VP of Research |
| Steve Evans | Senior Advisor |

FLORIDA TAXWATCH VOLUNTEER LEADERSHIP

| | |
|---------------------------|--------------------|
| Piyush Patel | Chairman |
| James Repp | Chairman-Elect |
| Marva Brown Johnson | Treasurer |
| David Casey | Secretary |
| US Senator George LeMieux | Imm. Past Chairman |

RESEARCH PROJECT TEAM

| | | | |
|-----------------|---------------------------|--|-------------------------------------|
| Kurt Wenner | Senior VP of Research | | <i>Lead Researcher & Author</i> |
| George Kantelis | Communications Specialist | | <i>Layout & Design</i> |

All Florida TaxWatch research is done under the direction of Dominic M. Calabro, President, CEO, Publisher & Editor.

The findings in this Report are based on the data and sources referenced. Florida TaxWatch research is conducted with every reasonable attempt to verify the accuracy and reliability of the data, and the calculations and assumptions made herein. Please feel free to contact us if you feel that this paper is factually inaccurate.

The research findings and recommendations of Florida TaxWatch do not necessarily reflect the view of its members, staff, Executive Committee, or Board of Trustees; and are not influenced by the individuals or organizations who may have sponsored the research.



Florida TaxWatch

Stay Informed

 FloridaTaxWatch.org

 Florida TaxWatch

 @FloridaTaxWatch

 @FloridaTaxWatch

 FloridaTaxWatch

106 N. Bronough St
Tallahassee, FL 32301

o: 850.222.5052

Copyright © 2024
Florida TaxWatch
Research Institute, Inc.
All Rights Reserved

