

BRIEFINGS



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Major Tax Issues Facing Florida's Taxation and Budget Reform Commission

The Florida Taxation and Budget Reform Commission (TBRC) is scheduled to be re-established this year, giving Florida an important opportunity to comprehensively review Florida's state and local governments' budgeting and taxing procedures and policies. This Commission, made up of 25 private citizens (plus four non-voting legislators), will examine our tax and spending laws and, if it deems necessary, make recommendations for change. It can offer recommendations to the Legislature, but it also has the rare ability of being able to take its proposals directly to the voters in the form of proposed constitutional amendments. Florida TaxWatch covered the re-establishment of the TBRC in a November 2005 *Briefings* entitled "The Florida Taxation and Budget Reform Commission Set to Begin Meeting Again in 2007".

Florida TaxWatch will be very involved with the work of the next Taxation and Budget Reform Commission. On the budgeting and spending side, Florida TaxWatch has formed a Privatization and Outsourcing Task Force and is working on a government efficiency report. Our Tax and Budget Reform Commission Task Force will be responsible for identifying issue areas that impact business operations and/or the capital formation in Florida for consideration by the TBRC.

As a prelude to these efforts, this report is a compendium of major tax issues identified by Florida TaxWatch in its research over the past decade. A number of ideas will certainly be raised and debated during the TBRC's effort, but Florida TaxWatch has identified what it considers the three most important tax issues: property taxes and local spending, sales tax exemptions, and the taxation of remote sales.

Florida's Property Tax System/Local Spending Must Be Reformed

There is a property tax crisis in Florida. Local government spending has been rising largely unchecked, and property taxes and other revenues to fund that spending have been increasing as well. High property values have led to extraordinary property tax gains by local governments, even without increasing millage rates. The Save Our Homes amendment has kept taxes down for a large number of Floridians, so the growth in property taxes is unfairly being borne by the rest of the taxpayers. This has created a host of other problems, including unequal taxes on similar houses, people feeling they cannot afford to move, and an impact on affordable housing by increasing rents and the tax liability on new homes.

"Improving taxpayer value, citizen understanding and government accountability."

Moreover, many local officials are ignoring a provision of the state's Truth in Millage law by enacting large tax increases and passing them off as "holding the line", or even inappropriately stating that they are cutting taxes.

The Florida Legislature is feeling a lot of pressure to "do something about property taxes." The 2007 Session will surely consider measures such as allowing for Save Our Homes portability and increasing the homestead exemption. The Legislature should avoid attempting quick fixes, such as increasing the homestead exemption, that do not address the real problems and, in fact, would magnify those problems.

The Property Tax Reform Committee and the Taxation and Budget Reform Commission have the opportunity to develop truly deep, comprehensive reform and the Legislature or the TBRC can take constitutional proposals to the voters. This is an issue that requires research, deliberation and thoughtful debate. The Committee and Commission are certainly appropriate arenas to tackle this complex issue. It will also take a good educational campaign to inform the voters, and a proposal that maintains most of the property tax protections homesteaders now enjoy, coupled with a system to limit property tax increases in the future.

To truly reform property taxes, Florida should:

- Repeal the Save Our Homes Amendment (SOH), but allow homeowners to keep their current savings (see next bullet).
- Allow homeowners currently under SOH protection to keep the reduced assessment. The amount of the differential would not change. For example, if a home were assessed at \$60,000 below fair market value through Save Our Homes, future assessments would be at full market value minus \$60,000.
- Institute a revenue cap on local governments. This could be limited to property taxes by requiring that local governments adopt a redefined rolled-back rate (one that allows for more growth than the current definition). This would provide a direct property tax limitation for all property owners in Florida. Alternatively, or in conjunction with the above, a cap that limits all governmental revenue growth and, as a result, spending, to a measure such as population growth multiplied by inflation or growth in personal income could be used.
- Allow for one-time, statewide portability of a homeowner's assessment reduction. If someone moves within Florida, their new house's fair market assessment would be reduced by the same amount as their old house. However, the assessed value of the new home must equal or exceed that of the old home.
- Assess commercial property based on current use. The mandate to assess all property at fair market value, or "highest and best use", means that commercial property is taxed on what the property can sell for, not what the value of it is with the existing business. This has created unaffordable tax liabilities for many businesses, such as small hotels and apartments, and small businesses near the waterfront. Florida TaxWatch agrees that this is an important issue and supports efforts to remedy the situation.

- Do not increase the homestead exemption as long as Save Our Homes exists in its present form. Increasing the homestead exemption does not address the major current property tax problem and, in fact, would exacerbate it. An increased exemption could play a role in a comprehensive reform of Florida's property tax system by helping taxpayers retain at least part of their accrued savings in the event that Save Our Homes is eliminated or modified. But without more comprehensive changes and principled reforms, the Legislature should avoid the politically expedient move of proposing an increased homestead exemption.

For more information, see the following Florida TaxWatch publications (available on the "Research" and "Archived Research" web pages of the Florida TaxWatch website at www.FloridaTaxWatch.org):

*Controlling Escalating Property Taxation and Local Government Spending and Revenue, December 2006*¹

*"TRIM" and Property Taxes: A Primer, December 2006*²

*Florida TaxWatch Palm Beach Budget Study with Addendum, July 2006*³

*Property Tax "Windfall" Really Just a Tax Increase, September 2005*⁴

*The Final Report of the Florida TaxWatch Ad Valorem Tax Task Force, April 2000*⁵

*Amendment 10: Not A Tax Limit But a Multi-Million Dollar Tax Shift, September 1995*⁶

*The Save Our Homes Amendment Could Cause Some Problems, October 1994*⁷

*Amendment 10: More Harmful Than Helpful, October 1992*⁸

¹ Located at <http://www.floridatxwatch.org/resources/pdf/LocalTaxationReportFINAL.pdf>

² Located at <http://www.floridatxwatch.org/resources/pdf/1006TRIMandPropertyTaxesPrimer.pdf>

³ Located at <http://www.floridatxwatch.org/resources/pdf/PalmBeachCountyGovernmentStudy071306.pdf>

⁴ Located at <http://www.floridatxwatch.org/resources/pdf/BriefingsSeptember05PropertyTaxTRIMwithlinks.pdf>

⁵ Located at <http://www.floridatxwatch.org/research/researchreports/adval.html>

⁶ Located at <http://www.floridatxwatch.org/resources/pdf/Briefings0995.pdf>

⁷ Located at <http://www.floridatxwatch.org/resources/pdf/ideasinactionscan.pdf>

⁸ Located at <http://www.floridatxwatch.org/resources/pdf/1992research.pdf>

Review of Sales Tax Exemptions

Florida's state tax system relies heavily on transaction taxes and the state's 6% general sales and use tax is the big money-maker. Florida collects more than \$22 billion in state sales taxes alone, annually, providing 74% of total general revenue. Any examination of Florida's tax system will include the sales tax code.

In recent years, there has been much discussion about sales tax exemptions. There was a legislative effort and two subsequent constitutional initiatives to review sales tax exemptions and exclusions. These efforts tended to use a sunset process, an approach Florida TaxWatch has cautioned against for years, ever since Florida's service tax debacle in 1987.

A review of exemptions is healthy, but a system that schedules billions of dollars of exemptions to automatically be repealed is dangerous for the state's economy and unfair to taxpayers.

Only the Legislature can raise taxes, and it should only be done by voting affirmatively to do so. Under a sunset scheme, tax exemptions would be allowed to expire automatically, without a required affirmative decision by the Legislature. Similarly, services that are currently not taxed could automatically begin to be taxed if the Legislature does not enact a new exemption for each one of them. Under sunset, the Legislature could raise hundreds of millions of dollars of sales taxes, even billions, by simply doing nothing, due to the automatic sunset provision. This would be a fundamental change of the rule of law. Consideration of a tax increase must be conducted with the necessary checks and balances, which require affirmative committee review and accountable votes by each chamber to raise taxes.

Past sunset proposals have included the provision that the re-enactment of exemptions would have to be done in separate bills for each exemption. As we have seen in recent legislative history—and a variety of special sessions—it can be very difficult to get the Legislature to come to an agreement about even relatively non-controversial issues. If the Legislature were to determine that the majority of sales tax exemptions (and exclusions of services) were worthwhile, hundreds of individual bills would have to be filed, debated, and approved by both chambers. If any bill does not survive this often-arduous legislative journey, that good or service will begin to be taxed, despite the legislative determination that the exemption serves a public purpose. This is an unacceptable situation when even one legislator in a position of power can effectively kill a bill. Requiring an affirmative vote of the Legislature to avoid a tax increase sets a very bad precedent.

Such a process also removes the Governor's normal and important role. Not only could it create non-voted tax increases, but a veto by the Governor would not be possible either.

Sunsetting, particularly including the taxation of services, is unquestionably an economic development problem, because it sends the message that our basic tax system is subject to a radical, dramatic change and uncertainty for business investment, the formation of capital, and good paying jobs in Florida.

Most Exemptions Are Not “Loopholes” and Serve a Sound Public Purpose

While there may be some exemptions that are not justified, the contention that there are billions of dollars of sales tax “loopholes” and unjustified exemptions is simply not true. Of the \$31 billion often cited as the value of exemptions, \$20.5 billion are services, which are not exemptions at all, but are rather not considered part of a sales and use tax. There is almost no sales taxation of services by other states and, remember, Florida tried it once before and it lasted for seven months.

Almost two-thirds of the remaining exemptions are made up of six basic necessities of life: groceries, residential rents, residential power and heating fuel, drugs and medical supplies, hospital rooms and meals, and water.

There are also numerous exemptions that are needed to maintain the nature and structure of the sales and use tax as a tax on the final retail purchase of an item. These include exemptions to avoid pyramiding and duplicative taxation, such as materials used for packaging. Their cost is included in the price of the item being packaged and sold and is subject to tax at that time. Another example is separately billed utility charges to a tenant on which the landlord has already paid sales tax. Without that treatment, the tax would be collected twice. Other exemptions guard against the imposition of tax on tax. Repealing some exemptions would also be in violation of federal or other controlling law. These include exemptions for Internet access fees, the taxation of which is prohibited by federal law. The credit allowed for sales tax paid in other states is required by the Commerce Clause of the United States Constitution. There is also an exemption for sales to governments, which are constitutionally immune from tax.

Economic development exemptions also exist that help Florida businesses and employees compete with those in other states and nations. These exemptions can more than pay for themselves in the long run and repeal would be counterproductive. Economists believe it is critical to employ a tax system that both encourages sustained and healthy economic growth, and generates revenue from economic growth. In other words, Florida’s tax structure should encourage productivity—not tax it—while generating revenue from consumption.

In 2002 and 2003, Florida TaxWatch established a Task Force on Tax System Modernization. Part of that effort was a close look at sales tax exemptions. The Task Force contracted with Florida State University to use the most sophisticated econometric modeling available to examine the impact of removing various exemptions and imposing the sales and use tax on various service sectors. Florida TaxWatch and Florida State University researchers found that applying the sales tax to services was a questionable economic move and that taxing certain sectors would result in significant losses in jobs, gross state product, and personal income.

The Task Force created three categories of exemptions that should be retained: life’s necessities, structural (retaining the nature of the sales tax as a tax on final purchase), and economic development. Outside of these categories, the Task Force found that there were over 100 exemptions and exclusions worth over \$1 billion that could be considered for repeal. These should be carefully reviewed and eliminated only by an affirmative vote of the Legislature.

For more information, see the following Florida TaxWatch publications:

*The FAIR Amendments: Latest Attempt to Sunset Nearly All Sales Tax Exemptions and Tax Services Is Very Dangerous and Ill-Advised, November 2005*⁹

*Joint Report of the Florida TaxWatch Cost Savings Task Force And The Center for a Competitive Florida Task Force on Tax System Modernization, March 2003*¹⁰

*A Dangerous Idea: Amendment 5 Would Put the Power to Raise Taxes in the Hands of Too Few, September 2002*¹¹

*New Sales Tax Exemption Review Proposal Has Serious Flaws, March 2002*¹²

*Florida Sales Tax Exemptions Overstated, February 2002*¹³

Collect Taxes Due from Remote Sales

Florida's tax system is particularly vulnerable to the growth of remote sales (including Internet, mail order, and telephone), because it relies on sales and use taxes for 74% of its general revenue. Even if the seller is located outside the state, a Florida resident making a remote purchase is still liable for paying the sales and use tax on that item.

However, remote sellers are currently not required to collect these taxes even though the transaction is taxed on a use tax basis, which is nearly impossible for the State to collect, unless the buyer voluntarily remits the tax to the Department of Revenue. Most Floridians are probably unaware that they are liable.

The inconsistencies in state and local sales and use tax laws create a complex burden for retailers doing business in multiple states. States routinely define and tax the same products differently. Orange juice can be defined as a fruit and taxed or as a beverage and not taxed. Marshmallows can qualify as either exempt food or taxable candy. The current 7,500 different sales tax laws date back to the 1930's and, increasingly, interfere with the world's new borderless economy.

A University of Tennessee study estimated that e-commerce cost Florida state and local governments \$932.2 million in uncollected sales and use tax revenues in 2001. It projected that cost to escalate to \$3.214 billion by 2006 and \$3.944 billion by 2011. This means total ten-year

⁹ Located at <http://www.floridataxwatch.org/resources/pdf/BriefingsNovember2006FAIR2006FINAL.pdf>

¹⁰ Located at <http://www.floridataxwatch.org/resources/pdf/JOINTREPORT.pdf>

¹¹ Located at <http://www.floridataxwatch.org/resources/pdf/09200aDangerousIdeaAmendment5.pdf>

¹² Located at <http://www.floridataxwatch.org/resources/pdf/032001salesTaxExemptionSeriousFlaws.pdf>

¹³ Located at <http://www.floridataxwatch.org/resources/pdf/vickersfinal.pdf>

losses (2002-2011) of \$28.6 billion. Estimates by the U.S. General Accounting Office (GAO) showed Florida losing up to \$1.3 billion from all remote sales in 2003.

Not requiring Internet sellers to collect sales tax not only erodes Florida's tax base, it also creates an unfair advantage over bricks-and-mortar retailers. A 6% to 7.5% price break is hard to overcome for Florida's retailers. In addition, it is simply wrong for the State of Florida to make it difficult, if not impossible, for citizens to pay and meet their tax obligations under current law. To ignore the problem and do nothing is to make thousands of law-abiding citizens tax cheats, and this is simply unacceptable.

The Streamlined Sales Tax Project (SSTP) is a multi-state effort to examine the problems posed by e-commerce and other remote sales methods—such as mail order—and work toward solutions.

In 2002, lawmakers and tax officials from Florida and 29 other “Implementing States” ratified the Streamlined Sales and Use Tax Agreement, a proposal to simplify their tax laws and enter into a voluntary pact to collect sales and use taxes online.

Participation by retailers is voluntary until Congress takes action to require remote sellers to collect and remit sales and use taxes. In 1992, the U.S. Supreme Court ruled that states must first simplify their sales tax laws in order to require out-of-state retailers to collect and remit taxes. Congressional action or a decision by the high court would be needed to give states that authority.

There are currently more than 1,500 vendors voluntarily collecting sales taxes on remote sales for those states that have implemented conforming legislation.

Unfortunately, Florida is not one of these states. While Florida became a voting participant in 2001, it has not joined the states in full compliance with the Streamlined Sales and Use Tax Agreement, by passing conforming legislation to simplify its sales tax code. In 2003, legislation to bring the state into compliance passed without opposition in the Senate. However, the Legislature adjourned before the House took any action on the bill. It has not gotten that close again.

One problem is the perception by some lawmakers that this would constitute a tax increase or even a new tax. It must be remembered that the tax is currently owed under Florida law, but it is not being collected.

This issue is the single most important compliance issue that can be addressed by the Florida Legislature. By adopting implementing legislation, the State of Florida would simplify its sales tax code and, at the same time, put Florida in a leadership role among the other states for the continued development of model legislation. The current sales and use tax system will work if the necessary steps are taken now to modernize it.

Florida must pass conforming legislation and take whatever actions are necessary to promote rapid implementation of the Streamlined Sales and Use Tax Agreement.

For more information, see the following Florida TaxWatch publications:

*Twenty States Have Now Simplified Their Sales Tax Laws to Promote the Streamlined Sales Tax Project; Florida Must Get on Board, October 2003*¹⁴

*Joint Report of the Florida TaxWatch Cost Savings Task Force And The Center for a Competitive Florida Task Force on Tax System Modernization, March 2003*¹⁵

*Modernizing State Tax Systems: An Update On The Streamlined Sales Tax Project, January 2003*¹⁶

*Florida Joins the Streamlined Sales Tax Project: An Important First Step In Modernizing Florida's Tax System, August 2001*¹⁷

TBRC Can Build On Positive Tax Changes Passed by the Legislature

The past few years have seen a number of valuable changes to Florida's tax system, most of them recommended or supported by Florida TaxWatch research. Leading the way was the repeal of ill-advised and counter-productive taxes, such as the intangibles personal property tax, the substitute communications tax, and the "by the drink" alcoholic beverage surcharge. In addition, the Communications Services Tax law—a joint effort by telecommunications and cable television industries and state and local governments—simplified Florida's telecommunications tax laws by replacing a hodgepodge of multiple taxes, reducing simplified administrative burdens, acknowledging new technologies and the convergence of telecommunications, cable, and satellite services, and clarifying taxpayer information. Long sought sales tax exemptions for business inputs, such as machinery and equipment and research and development, have also been enacted. A property taxpayer's Bill of Rights was also put into law.

In addition to the major issues of property taxes, sales tax exemptions and the taxation of remote sales, Florida TaxWatch recommends that the Commission pay special attention to tax issues that affect the competitiveness of Florida businesses and their employees, and promote healthy economic growth in the state. More work can be done in the areas of eliminating taxes on business inputs. Similarly, changes to the corporate income tax code, such as single (or enhanced) sales factor apportionment, should be examined. Such a change could significantly promote capital formation in our state.

¹⁴ Located at <http://www.floridataxwatch.org/resources/pdf/SSTResearchReport.pdf>

¹⁵ Located at <http://www.floridataxwatch.org/resources/pdf/JOINTREPORT.pdf>

¹⁶ Located at <http://www.floridataxwatch.org/resources/pdf/8thSpecialReportStreamliningSalesTaxkb.pdf>

¹⁷ Located at <http://www.floridataxwatch.org/resources/pdf/082001streamlinedSalesTaxProject.pdf>

Local taxes and fees are increasing in importance. Besides the recommendations in this report to provide for fairness and the long-term viability of the property tax system, local issues such as special taxing districts, special assessments, and impact fees need review.

Florida TaxWatch will be presenting additional recommendations to the Taxation and Budget Reform Commission and offers any input and assistance we can provide as it carries out its mission.

Other Florida TaxWatch reports:

*How Florida Compares (annual report comparing taxes in the 50 states)*¹⁸

*Taxpayer Independence Day/Tax Index (annual report detailing growth in taxes and Floridians' ability to pay)*¹⁹

*Who's Watching Florida's Special Districts?, January 2007*²⁰

*Special Update: Florida's Intangibles Tax Repealed, July 2006*²¹

*The Genesis of a Bad Tax: Why Repealing Florida's "By the Drink Tax" Now Makes Sense, April 2006*²²

*Ill-Conceived, Burdensome Alcoholic Beverage Surcharge Tax Deserves Final Repeal This Session, March 2006*²³

*Repeal Florida's Substitute Communications Tax Before It Becomes The "Unitary Tax" of the 21st Century, May 2005*²⁴

*Sales Tax Exemptions for Manufacturing and Research Development Would Provide Florida With Needed Economic Development Tools, April 2005*²⁵

¹⁸ Located at <http://www.floridatxwatch.org/resources/pdf/HFCfinal2706.pdf>

¹⁹ Located at <http://www.floridatxwatch.org/resources/pdf/TaxpayerIndependenceDay042806.pdf>

²⁰ Located at <http://www.floridatxwatch.org/resources/pdf/010507IdeasActionSpecialDistricts.pdf>

²¹ Located at <http://www.floridatxwatch.org/resources/pdf/72006focus.pdf>

²² Located at <http://www.floridatxwatch.org/resources/pdf/IdeasinActionAlcoholicBeverageSurcharge.pdf>

²³ Located at <http://www.floridatxwatch.org/resources/pdf/BriefingsAlcoholicSurchargMarch2006.pdf>

²⁴ Located at <http://www.floridatxwatch.org/resources/pdf/IdeasinActionSubstituteCommunicationsTaxRepealFOR.pdf>

²⁵ Located at <http://www.floridatxwatch.org/resources/pdf/BriefingsApril2005ManufacturingExemptions.pdf>

*Legislature Must Acknowledge the Danger of the Tax on Substitute Communications Systems and Repeal it in 2005 Session, March 2005*²⁶

*The New Law on Substitute Communications Systems Needs To Be Revised to Avoid Major Tax Increases and Unintended Ill Effects to Florida's Economic Competitiveness, September 2003*²⁷

*A Unified Communications Tax Should Increase Taxpayer Fairness and Understanding, Reduce Compliance Costs and Remove Anti-Competitive Barriers, March 2000*²⁸

*The Intangibles Taxation of Trust Operations and Out-of-State Assets Managed by Florida Investment Advisors is Penny Wise - Pound Foolish, March 2000*²⁹

*Sales Tax Exemption for Repair of Equipment is a Positive Step in the State's Effort to Promote Florida's Lagging Manufacturing Sector, April 1999*³⁰

*Final Report of the 2nd Intangibles Tax Task Force, March 1999*³¹

*Hosing the Taxpayers of Florida: The Truth About Florida's Gas Taxes, October 1999*³²

²⁶ Located at <http://www.floridataxwatch.org/resources/pdf/BriefingsFebruary2005RepealSubCommTax.pdf>

²⁷ Located at <http://www.floridataxwatch.org/resources/pdf/CommunicationServicesTax903.pdf>

²⁸ Located at <http://www.floridataxwatch.org/resources/pdf/unified.pdf>

²⁹ Located at <http://www.floridataxwatch.org/resources/pdf/intan2000.pdf>

³⁰ Located at <http://www.floridataxwatch.org/resources/pdf/repair.pdf>

³¹ Located at <http://www.floridataxwatch.org/research/researchreports/ittf2.html>

³² Located at <http://www.floridataxwatch.org/research/researchreports/gastax.html>

About Florida TaxWatch

Florida TaxWatch is a statewide, non-profit, non-partisan taxpayer research institute and government watchdog that over its 28 year history has become widely recognized as the watchdog of citizens' hard-earned tax dollars. Its mission is to provide the citizens of Florida and public officials with high quality, independent research and education on government revenues, expenditures, taxation, public policies, and programs, and to increase the productivity and accountability of Florida Government.

Florida TaxWatch's research recommends productivity enhancements and explains the statewide impact of economic and tax and spend policies and practices on citizens and businesses. Florida TaxWatch has worked diligently and effectively to help state government shape responsible fiscal and public policy that adds value and benefit to taxpayers.

This diligence has yielded impressive results: in its first two decades alone, policymakers and government employees implemented three-fourths of Florida TaxWatch's cost-saving recommendations, saving the taxpayers of Florida more than \$6.2 billion -- approximately \$1,067 in added value for every Florida family, according to an independent assessment by Florida State University.

Florida TaxWatch has a historical understanding of state government, public policy issues, and the battles fought in the past necessary to structure effective solutions for today and the future. It is the only statewide organization devoted entirely to Florida taxing and spending issues. Its research and recommendations are reported on regularly by the statewide news media.

Supported by voluntary, tax-deductible memberships and grants, Florida TaxWatch is open to any organization or individual interested in helping to make Florida competitive, healthy and economically prosperous by supporting a credible research effort that promotes constructive taxpayer improvements. Members, through their loyal support, help Florida TaxWatch bring about a more 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, philanthropic foundations, professionals, associations, labor organizations, retirees -- simply stated, the taxpayers of Florida. The officers, Board of Trustees and members of Florida TaxWatch are respected leaders and citizens from across Florida, committed to improving the health and prosperity of Florida.

With your help, Florida TaxWatch will continue its 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 government agencies are more responsive and productive in the use of your hard-earned tax dollars.

The Florida TaxWatch Board of Trustees is responsible for the general direction and oversight of the research institute and safeguarding the independence of the organization's work. In his capacity as chief executive officer, the president is responsible for formulating and coordinating policies, projects, publications, and selecting professional staff. As an independent research institute and taxpayer watchdog, Florida TaxWatch does not accept money from Florida state and local governments. The research findings and recommendations of Florida TaxWatch do not necessarily reflect the view of its members, staff, distinguished Board of Trustees, or Executive Committee, and are not influenced by the positions of the individuals or organizations who directly or indirectly support the research.

Florida TaxWatch Values:

◆ Integrity ◆ Productivity ◆ Accountability ◆ Independence ◆ Quality Research

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