

Florida TaxWatch Helps Local Citizens Groups Fight Rising Taxes and Spending

A statewide taxpayer revolt may be forthcoming as citizens, small business owners, and civic activists organize to put a stop to double-digit growth in local government taxes and spending.

Various groups of concerned taxpayers have contacted Florida TaxWatch in recent months for advice. Most have suffered from an inequitable tax shift occurring because of the Save Our Homes provision in the state constitution. Listed below are the groups we have heard from:

- Temporary Florida residents - affectionately known as "Snowbirds"
- Florida residents who have sold a home and moved to another inside of Florida for a new job or in an attempt to "downsize"
- Floridians who own second homes or land
- Small businesses
- Civic activists alarmed by the growth of local government spending brought about by tax rolls swollen by real estate property assessments and a disturbing variety of new fees, charges, and actions to grow government

Others are just tired of paying too much for local government with no sign of relief on the horizon.

Anatomy of a Local Protest Group

The citizens of Palm Beach County



Dominic M. Calabro, President and CEO of Florida TaxWatch, participated in a January news conference conducted by the Economic Council of Palm Beach County and local citizens urging county officials to hold the line on spending this year

decided to resist with an intelligent and effective strategy beginning last spring. County officials challenged the Economic Council of Palm Beach County to "be part of the solution" instead of simply protesting business taxation. The Council went to work and has joined forces with middle income people who are struggling to afford tax bills. The Economic Council also engaged Florida TaxWatch to conduct a comparative study of Palm Beach County taxes and spending.

Florida TaxWatch found that Palm Beach County increased 2007 property taxes by over 18%, more than triple the rate of personal income growth. When collections from all county government levies are considered, Palm Beach's total tax burden is 12th in the state and 1st among the peer county group of Palm Beach, Broward, Hillsborough, Miami-Dade, and Orange. (The

report, *Florida TaxWatch Palm Beach Budget Study, July 2006*, is available at www.FloridaTaxWatch.org.)

"There is a disconnect by elected officials on what they can and cannot do about the problem," said **John Turcotte**, Senior Vice President for Research at Florida TaxWatch, who co-authored the Palm Beach County report. "They can hold the line on spending." Turcotte appeared twice before the county commission during its budget hearings in September, urging members to consider cutting taxes significantly, based on the findings in the research report.

Palm Beach County, as most other local governments, uses a "base plus supplemental" approach to budgeting. It plans to spend, not upon priorities, but by shopping without a list with other people's money. "Supplemental" increases for expanded services and capital projects were not prioritized. One could not tell what "supplemental" item was more important than others. In addition, the county kept \$1.3 Billion in reserves and planned to grow reserves even more. Florida TaxWatch (continued on page 2)

INSIDE THIS ISSUE OF FOCUS

- * *Property Taxes Set to be the Big Issue before the 2007 Florida Legislature*
- * *The Senior Research Fellows*
- * *Florida TaxWatch Membership News*

Florida TaxWatch Helps Local Citizens Groups Fight Rising Taxes and Spending (cont.)

recommended that the county use a priority budgeting approach starting at the “roll back” taxation level, basically last year’s spending level plus taxes collected from new construction, and then prioritizing every increase.

The Economic Council now had facts and some credible alternatives to “business as usual”. The Council met with editorial boards and held press conferences. Encouragingly, the county appointed an independent committee of citizens to recommend budget changes. The committee is seeking input into the “budget instructions” that guide how county agencies ask for new money. This type of targeted and technical response is unprecedented on the local level.

Florida TaxWatch suggests that other local citizens groups can be equally as effective. How?

- Organize and share the burdens of studying documents and attending governing board meetings among volunteers.
- Get ahead of the budget and tax game by asking for the written “budget instructions” for the county, school board, and larger municipalities. These are issued generally in the late spring by the chief executive officer of the local government, such

as the county administrator, school superintendent, or mayor. The executives issue these directives to lower department heads to guide next year’s spending level. Basically, the instructions tell subordinates what is acceptable to ask for and what is not.

- Obtain the local government’s Comprehensive Annual Financial Report (CAFR) for the last fiscal year. Packed with details about taxes, spending, and reserves, the 2006 CAFR should be available by May 1. The CAFR is also important because its numbers are audited and cannot be disputed. Use the CAFR to compare what was budgeted for the previous budget year versus what was actually spent. CAFRs are kept by the County Court Clerk or for a city by its finance department.

- In the late summer, ask for the “budget request” document made to the governing board by the county administrator, city manager, or mayor. While an executive summary is useful, be sure to see the full version that contains all details.

- Press governing officials to provide a list of priorities for all budget increases above the “rollback level”.

- Ask for an explanation of any “assumption” or “built-in” cost increase, such as “inflation”, “putting

new facilities on line”, “required salary increases”, or “mandated cost increases”. Who made the assumptions? On what basis? Is the mandate a state or federal law? What law and please cite it? Is the mandate a local ordinance? Can’t this local ordinance be changed?

- Don’t accept a list unless that list is prioritized, i.e., the most important need is at the top and the least important at the bottom.

- Ask for written answers or references to documents.

An integral part of a successful local citizens effort is having good data and relevant analysis. Positive change doesn’t happen without asking the right questions and having the right information.

Through its Center for Local Government Studies, Florida TaxWatch is responding to inquiries from, and seeking out, these local taxpayer and civic groups around the state to offer a fiscal profile and analysis of their local government to help in this effort.

If you would like to discuss a Florida TaxWatch analysis for your county, city, or town, please contact John Turcotte, Senior Vice President for Research, at (850) 222-5052, ext. 19 or email him at jturcotte@FloridaTaxWatch.org.

Property Taxes Set to be the Big Issue before the 2007 Florida Legislature

The last several legislative sessions have resulted in a number of significant changes to the state's tax code. This year, it will be a local tax - the property tax - that takes center stage.

Make no mistake, 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. Total property tax levies in Florida have more than doubled in the last nine years (FY 1997 – FY 2006), including growth of 42% in just three years. This is almost three times as fast as the combined growth in population and inflation, and doesn't even include the current fiscal year, which is likely to have the largest increase in recent history.

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. The result is a system that is fundamentally unfair and will bring about dire economic consequences if allowed to remain.

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 deceptively 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.

To truly reform property taxes, Florida should:

- Repeal the Save Our Homes Amendment (SOH), but allow homeowners to keep their current reduced assessment, so their savings would be retained.
- Institute a revenue cap on local governments. This could be done by capping the allowed increase in total property tax revenue and/or a cap to limit all local government revenue. This would provide a direct property tax limitation for all property owners in Florida.
- 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.
- 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.

In addition, the homestead exemption should not be increased 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. Without comprehensive changes, the Legislature should avoid the politically expedient move of proposing an increased homestead exemption.

Governor Charlie Crist recently released his recommendations, including an increased homestead exemption, portability, extending Save Our Homes to all property and exempting small businesses from the

tax on tangible personal property. The Governor's recommendations would improve the current system, but there would still be some issues that have to be addressed.

Expanding Save Our Homes (SOH) to all property would help by reducing the future tax shift. However, since there would be no portability for non-homestead property, many of the problems created by SOH within homestead property would pop up among non-homestead property. Ultimately, the majority of the burden for increasing property taxes would be borne by new construction (both homes and commercial property).

Also, by limiting the increase in assessments (value) for all property, there would be no real limit on taxes for anyone. SOH did little to limit total taxes, but homesteads saved by shifting the burden to non-homestead property (and new homes and people who move). With no one to shift it to (except new construction), there is nothing to keep most local governments from adjusting millage rates to keep the revenue coming in.

To further complicate matters, a recent legal analysis commissioned by the Legislature indicates that the current portability proposals would not pass constitutional muster.

Property taxes are high on the priority list for the Governor and legislative leaders. Change is certainly needed, but this is an issue that requires research, deliberation, and thoughtful debate. The Legislature should not rush to make changes that could result in more problems down the road. The upcoming Taxation and Budget Reform Commission is a good venue for tackling this complex issue. It will 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.

For more information, visit the Florida TaxWatch website at www.FloridaTaxWatch.org.

Meet the Florida TaxWatch Senior Research Fellows

The Senior Research Fellow program, initiated in 1995, provides Florida TaxWatch with a valuable resource for its research and analysis. Each Senior Research Fellow is a prominent scholar or professional of national repute, chosen for his or her public policy analysis and evaluation expertise in the areas of state and local government accountability, finance, and taxation.

According to **Dominic M. Calabro**, President & CEO of Florida TaxWatch, "This program allows us to tap into the considerable knowledge and academic expertise of these remarkable individuals."

Senior Research Fellows also assist and advise Florida TaxWatch with its research agenda and annual evaluation of Prudential Financial Davis Productivity Awards nominations.

This month, we are spotlighting these 12 special individuals, who volunteer their valuable time to enhance the depth and impact of Florida TaxWatch's research and analysis.

Dr. Frances Barry



Dr. Frances Barry is the current Director of the Askew School of Public Administration and Policy at Florida State University. She also holds the

Frank Sherwood Professorship at FSU, and teaches public policy theory, implementation, and evaluation; strategic management and managing for results; and intergovernmental relations. Her research explores four major areas: 1) policy innovation, diffusion, and change; 2) strategic management in state and local agencies; 3) implementation and utilization of policy and administrative reform; and 4) the utilization of computer technologies in public and nonprofit agencies. Since moving to Florida State University in 1990, she has served as project director

on over three dozen projects with Florida state and nonprofit agencies. Dr. Berry currently serves as Past President of the Southern Evaluation Association and Member of the Executive Committee of the National Association of Schools of Public Affairs and Administration. She also serves as Chair of the FSU Commission on the Status of Women, on the Executive Committee of the College of Social Sciences, and as a member of the FSU Athletic Committee and Chair of its Academic Standards Subcommittee. Dr. Berry earned her Ph.D. in Political Science at the University of Minnesota.

Dr. Neil Shea Crispo



Dr. Neil Crispo is a Courtesy Professor and Intern Coordinator at the Askew School of Public Administration and Policy at Florida State

University. He is also President of Y-HAT Inc., an association for the Provision of Research & Educational Resources. Dr. Crispo teaches several classes at the Askew School, including Strategic Leadership for Communities; Public Service Internship; Public Organizations; Civic Association Leadership; The Executive; and Action Report. He has held several administrative and faculty positions in higher education during his thirty-three year career in Florida's community college and state university systems. He also served for fifteen years as an officer in the U.S. Coast Guard, both on active duty and in the active reserve, attaining the rank of Lieutenant Commander, and was assigned to the position of unit commander. Dr. Crispo has served as the Senior Vice President for Research and Operations at the Florida TaxWatch Research Institute (from January 1991 until November 1998). From 1999 through 2000, he assumed the position of Vice President for Research Development and assumed duties at FSU. He has been, and is currently, noted as a Heritage Foundation Policy Expert.

Dr. Crispo earned his Ed.D. in Higher Education Administration at the University of Southern Mississippi.

Dr. Lance deHaven-Smith



Dr. Lance deHaven-Smith is a Professor at the Askew School of Public Administration and Policy at Florida State

University. A former President of the Florida Political Science Association, he is the author, coauthor, or editor of 15 books on topics ranging from religion and political philosophy to Florida government and politics. While at FSU, he has held a number of positions applying academic knowledge to problems of public policy, including Associate Director of the Florida Institute of Government; Director of the Askew School; Executive Director of the Citizens Commission on Cabinet Reform; Executive Director of the Local Government Commission II; and Executive Director of the National Public Sector Gaming Study Commission. Dr. deHaven-Smith's scholarship is nationally recognized and he has appeared on several national television and radio shows. He was also an infantry rifleman in the U.S. Army during the Vietnam era. He began his teaching career in 1981 as an Assistant Professor of Political Science at Florida Atlantic University. While there, he worked his way up the academic ladder to the rank of full Professor and held a number of administrative positions, including Provost of FAU's campuses in Broward County. He joined Florida State University in 1994. Dr. deHaven-Smith earned his Ph.D. at Ohio State University.

Dr. Arnold Heggstad

Dr. Arnold Heggstad is the Holloway Professor of Entrepreneurship and Finance at the University of Florida. *(continued on page 5)*

Meet the Florida TaxWatch Senior Research Fellows (cont.)

Dr. Arnold Heggstad (cont.)



He is also the Founding Director of the Center for Entrepreneurship and Innovation, and is currently responsible for the College of Business

entrepreneurship program. Dr. Heggstad, a founder of Enterprise Florida, has served on the Board of the Capital Partnership since 1993. He is also a founder of the \$36 million Cypress Private Equity Fund of Enterprise Florida and serves as its Chairman; a founder of the North Florida Technology Innovation Corporation and serves as its Chairman; and a founding Chairman of Invest, its \$1.2 million venture capital fund. Dr. Heggstad has served as Chairman of the Florida Commission on Government Accountability to the People, a statewide appointment by the Governor of Florida from 1993-1999. He also served as Director of the Federal Reserve Bank of Atlanta from 1993-1999, and as Senior Economist for the Board of Governors of the Federal Reserve System. He was a member of Class XVI of Leadership Florida. His research interests included venture capital, banking, and economic development. He teaches Entrepreneurship, Global Entrepreneurship, and The Entrepreneurial Opportunity. Dr. Heggstad earned his Ph.D. in Economics at Michigan State University.

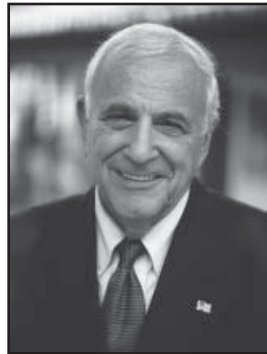
Dr. Roger Kaufman

Dr. Roger Kaufman is a professor emeritus at Florida State University and a Distinguished Research Professor at the Sonora Institute of Technology. He is also Director of Roger Kaufman & Associates and consults with public and private organizations in the U.S., Canada, Australia, New Zealand, Latin America, and Europe. He is a Certified Performance Technologist, a

Diplomate in School Psychology, and a Fellow in Educational Psychology of the American Psychological Association. He has been awarded the International Society for Performance Improvement's (ISPI's) top two honors: Member for Life and the Thomas F. Gilbert Award.

He is a past ISPI president and a founding member, and is the recipient of ASTD's Distinguished Contribution to Workplace Learning and Performance

recognition. Dr. Kaufman has published over 255 articles and 38 books on strategic planning, performance improvement, quality management, and continuous improvement, needs assessment, management, and evaluation. His two most recent books are entitled *30 Seconds That Can Change Your Life: A Decision-Making Guide for Those Who Refuse to Be Mediocre*, a book on personal decision-making, and *Change, Choices, and Consequences: A Guide to Mega Thinking and Planning*, which deals with organizational success. Dr. Kaufman earned his Ph.D. in Communications from New York University.



Dr. Earle Klay



Dr. Earle Klay is a professor and former director (1998 - 2003) of the Askew School of Public Administration and Policy at Florida State University, where he

has been a member of the faculty since 1977. He is a futurist and was designated a Certified Government Financial Manager by the Association of Government Accountants. Some of his research looks at the future of society in order to identify the problems that will challenge and shape

government. His other research deals with topics as varied as strategic management, overcoming obstacles to performance reporting, and facilitating organizational learning about new technology applications. Dr. Klay's courses range from "Futures Studies" and the "History and Future of Public Administration" to two courses in financial management. His several years of practitioner experience include service as a captain in the U.S. Army, a systems specialist in a federal agency, a policy analyst for a state legislature, and a senior planner in a governor's office of planning and budgeting. He is a recipient of the 1996 Donato J. Pugliesi Award, the highest honor bestowed by the Southeastern Conference of Public Administration. Dr. Klay earned his Ph.D. at the University of Georgia.

Dr. John Lombardi



Dr. John Lombardi is Chancellor and Professor of History at the University of Massachusetts Amherst. He also serves as co-editor of The Top

American Research Universities project on measuring university performance, originally developed to guide improvement at the University of Florida during the 1990s and later adapted to different institutional contexts at UMass Amherst, the University at Buffalo, and Arizona State University. The Center for Measuring University Performance, located at Arizona State, is sponsored by Arizona State and UMass Amherst, with support from UF foundation funds. Dr. Lombardi taught history and held various administrative posts at Indiana University from 1967 to 1987, including Dean of International Programs, Dean of Arts and Sciences, and Director of Latin American Studies. He served as Provost and Vice President for Academic Affairs at Johns Hopkins University from 1987 to 1990. From 1990 to 1999, he (continued on page 6)

Meet the Florida TaxWatch Senior Research Fellows (cont.)

served as the ninth president of the University of Florida. He is a specialist in Latin American history, with a special interest in Venezuelan history, and the author of a variety of books and articles. In addition to history, he has taught and written on higher education, international business, computer literacy, and software evaluation. He has served on the Board of Directors of the Economic Development Council of Western Massachusetts since 2002. Dr. Lombardi earned his Ph.D. at Columbia University.

Dr. David Macpherson



Dr. David Macpherson currently serves as the Director of the Pepper Institute on Aging and Public Policy. Dr. Macpherson, the Rod and Hope Brim Eminent Scholar in Economics,

is also a Professor of Economics at Florida State University. His teaching areas include principles of microeconomics, money and banking, econometrics, labor economics, and labor relations. He has received two university-wide awards for teaching excellence. He is an applied labor economist whose research focuses on pensions, discrimination, industry deregulation, labor unions, and the minimum wage. His recent work includes the study of company stock and participant direction in pension funds, turnover in the long-term care industry, and occupational segregation. Dr. Macpherson has published over 45 articles in leading economics journals. He is co-author of the undergraduate labor economics text, *Contemporary Labor Economics*, as well as the principles of economics text, *Economics: Private and Public Choice*. He is also co-author of the annual *Union Membership and Earnings Data Book: Compilations from the Current Population Survey*. He is included in *Who's Who in*

Economics, Fourth Edition, which includes the 1,200 most frequently cited economists in the years 1990-2000 using the Social Science Citation Index. Dr. Macpherson earned his Ph.D. at Pennsylvania State University.

Dr. Stephen Morrell



Dr. Stephen Morrell is a Professor of Economics and Finance at the Andreas School of Business at Barry University. He teaches and conducts research in financial institution strategy

and financial markets analysis. He is also Managing Director of Heritage Advisors, an investment consultancy specializing in fixed income strategy for international banks and portfolio management for non-profit organizations. Dr. Morrell is a graduate of Leadership Florida, Class VII, and is a member of the American Economic Society, the Royal Economic Society, and the National Association for Business Economics. Prior to joining the Barry faculty in 1993, he served as Senior Vice President and Chief Economist for Southeast Banking Corporation, and as a Financial Economist for the Federal Reserve System. He also served as a member of the Council of Economic Advisors to Governor Jeb Bush. His research interests include governance in financial institutions, portfolio management models, and financial sector development in emerging market economies. He writes the monthly *Economic Commentary* for the Florida TaxWatch Center for Competitive Florida, which is sent to TaxWatch members and state government officials. Dr. Morrell earned his Ph.D. in Economics from Virginia Polytechnic Institute.

Dr. Harold Peckron

Dr. Harold Peckron is a retired tenured law professor. He is also a nationally recognized expert on the Alternative

Minimum Tax, with a tax career that spans more than three decades. He has taught full time for several AACSB international institutions, including the State University of Pennsylvania and Barry University, and is currently a Visiting Professor of Accountancy in the International Business Department at Rollins College, where he teaches International Business Law, Topics in International Business, and Principles of Financial/Managerial Accounting. He is the only tenured law professor from an ABA-accredited law school on the Rollins faculty. His practical experience includes service with Ernst & Young, LLP, the U.S. Treasury Department, and private industry, including his own firm, PPI, a tax consulting and publishing firm. He is also a seminar leader to professional groups. His books and articles focus on taxation, including his most recent, *The Alternative Minimum Tax and The Guide to Revenue Recognition*. He presently serves as an international legal advisor to selected clients and serves on the Florida Bar Association Tax Committee. Dr. Peckron holds several graduate degrees, including an LL.M. in Taxation from the Georgetown University Law School.

Dr. Craig Reese



Dr. Craig Reese is a Professor of Accounting/Taxation at the School of Business Administration at St. Thomas University. He has

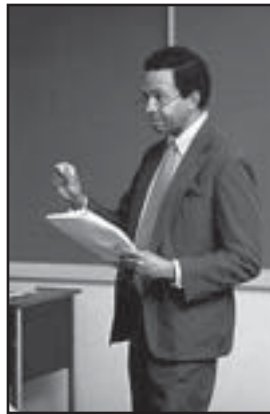
held a variety of positions at STU, including Coordinator of the Master of Accounting and Undergraduate Accounting programs, Director of Graduate Business Programs, Director of the Adult Learner Program, Chair of the Department of Accounting and Finance, and member of the Board of Directors at the STU International Trade Institute. He has taught Corporation and Partnership (continued on page 7)

Meet the Florida TaxWatch Senior Research Fellows (cont.)

Dr. Craig Reese (cont.)

Taxation courses at the Tampa branch of the IRS and was a Professor of Taxation at the School of Accountancy at the University of South Florida as well as Florida International University and several state universities in Texas. Dr. Reese has been a Visiting Professor as well, having taught at the School of Business Administration at Texas A&M University as well as the Department of Accounting at the College of Business Administration at the University of Texas at Austin. He has taught a variety of university courses at both the graduate and undergraduate level, including Tax Research, Entrepreneurship, Principles of Tax Accounting, Tax Factors in Business and Investment Decisions, Tax Accounting Theory and Policy, and Corporate Taxation. He has authored several publications and has done research in taxation and fund (governmental/NFP) accounting. Dr. Reese earned a Ph.D. from the University of Texas at Austin.

Dr. Henry Thomas



Dr. Henry Thomas is a former Department Chairman of the Department of Political Science and Public Administration at the University of North Florida, where he currently serves as Executive Director of the Florida Center for Public & International Policy. He is an Associate Professor whose research focuses on the attempt to integrate the disparate traditions of community organizing, learning organizational theory, and the PDCA cycle of Total Quality Management (TQM). His focus has been on the application of these tools for government service, neighborhood improvement, and

effective community building. Dr. Thomas' teaching has been in the areas of public finance, public management, and the economic context of public administration. He taught in the Doctor of Philosophy (Ph. D.) in Public Administration program at Florida International University and at UNF has served on several Doctor of Education (Ed.D.) dissertation committees within the School of Education. Dr. Thomas taught in the Mexican MPA program at FIU and has also taken several groups of UNF students to Ghana in West Africa. He has an emerging interest in the theory and techniques of conflict transformation in both domestic and international contexts. Since the 2000 election cycle, he has chaired the Election Advisory Panel in Duval County. Dr. Thomas earned a D.P.A. in Public Finance from the University of Southern California.

Florida TaxWatch thanks the Senior Research Fellows for all of their contributions, especially Dr. Earle Klay, current Chair of the Senior Research Fellows and Dr. Roger Kaufman, Vice Chair.

Florida TaxWatch Speakers' Bureau

Do you need a speaker for your next event? The Florida TaxWatch team and network of scholars are available to headline or participate in your organization's next gathering. Florida TaxWatch staff will help you match the topic with the appropriate speaker. To learn more, contact Harvey Bennett at (850) 222-5052 or e-mail Harvey at hbennett@floridatxwatch.org.

Florida TaxWatch Member Congratulations

Julie Young has designed a new program to establish a dialogue about the management and improvement of online learning for students. The program, called Virtual School Community of Practice (CoP) forums, features monthly online discussions that allow educators to talk about best practices and share other professional perspectives and insights. The

program is featured in the January 2007 edition of eSchool News. Visit <http://www.eschoolnews.com/news/showStoryts.cfm?ArticleID=6757> for more information.

Dhyana Ziegler, Assistant Vice President of Instructional Technology and Academic Affairs at FAMU, has been featured in a new book, *The*

Black Digital Elite: African-American Leaders of the Information Revolution, by John T. Barber. Others referenced include Richard D. Parson, Chairman & CEO of Time Warner, Inc.; Robert L. Johnson, CEO and Founder of Black Entertainment Television, the Reverend Jesse Jackson; and the late Ronald Brown, former U.S. Secretary of Commerce.

Michael A. Jennings, Chairman; Dominic M. Calabro, President and Publisher;
 Steve Evans, Chief Operating Officer; John Turcotte, Senior Vice President for Research; Becky Reese, Editor
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Florida TaxWatch is a private, non-profit, non-partisan research institute that over its 28 year history has become widely recognized as the watchdog of citizens' hard-earned tax dollars. Our 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. On the web at www.FloridaTaxWatch.org.



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