
Florida TaxWatch

# Making Room for 100 Million Visitors

*An analysis of Florida's transportation infrastructure and its relationship to Florida's vital tourism industry*

**April 2015**


Florida TaxWatch

106 North Bronough Street, Tallahassee, FL 32301 floridataxwatch.org o: 850.222.5052 f: 850.222.7476

Michelle A. Robinson
Chairman

Dominic M. Calabro
President & Chief Executive Officer

Dear Fellow Taxpayer:

Tourism is a strong economic engine, which has proven to diversify Florida's economy by creating jobs in a variety of fields. In recent years, increased investment in the state's tourism sector, including in tourism marketing, has resulted in an unprecedented number of visitors to the sunshine state, who have added billions of dollars to the state economy. As policymakers continue to invest in attracting more visitors to Florida, it is imperative to consider the state's available capacity and infrastructure to support tourism-related activity, while sustaining other important industries and our growing resident population.

This research report details the potential strain that economic growth and tourism-related growth will exert on Florida's infrastructure, including at seaports, airports, and on the state's roads. As the state continues to attract high-skill, high-wage jobs, growing companies, and more tourists, it will be important to ensure Florida's transportation networks and infrastructure are capable of supporting residents, businesses and visitors.

Sincerely,

Dominic M. Calabro

Dominic M. Calabro
*President & CEO*

# Executive Summary

Florida once again achieved record visitation figures in 2014, and is on track to hit the 100 million annual visitors mark this year. The growth in visitation has translated into more job opportunities for Floridians, further contributions to the Gross State Product, and an increase in state and local revenues. The tourism industry is also one of the most resilient sectors during economic downturns in Florida.

In a previous report, Florida TaxWatch predicted further growth in visitation for the foreseeable future, creating jobs and increasing the state's revenue; although when coupled with the nearly 900 people that move into Florida per day, such linear growth can be expected to put substantial pressure on the state's transportation and tourism infrastructure, which will eventually cause this growth to subside.

To bring attention to the current state of Florida's infrastructure, and whether it can continue to meet the needs of both residents and visitors, Florida TaxWatch has reviewed several studies that evaluate the capacity of various components that support the tourism industry, including airports, roads, and cruise terminals. This review finds that several issues could affect the experience of visitors and the quality of life of Florida residents, including: congestion on main roads; long wait times at immigration (passport control) checkpoints in international terminals; and connectivity issues around cruise terminals, especially those expecting greater demand in the next years.

# The Value of Tourism to Florida

Tourism is one of Florida's competitive advantages, as no other U.S. state has the variety and quality of attractions found in the Sunshine State. The industry employed approximately 1.09 million Floridians in 2013[1] and has created one job for every 85 visitors, on average, since 2002. Tourism contributed $51.14 billion to the Florida Gross State Product in 2012, currently generates about 23 percent of Florida's sales tax revenue,[2] and is less correlated with the Florida economy than most other Florida industries,[3] which makes tourism more resilient during economic downturns.

A 2013 Florida TaxWatch report[4] found that the tourism industry welcoming 100 million visitors would create 121,298 jobs, 94 percent of them in the private, non-farm sector, with an average salary of $43,751. Reaching such a milestone will not only create jobs directly related to Tourism, but also jobs in industries such as Retail Trade; Construction; Finance and Insurance; and Professional, Scientific, and Technical Services. The 2014 visitation figures recently released by Visit Florida have brought Florida closer to this job creation milestone, evidenced by the recent employment growth in industries directly and indirectly associated with tourism.[5]

In recent years, Florida has experienced record visitation figures. In 2014, Visit Florida estimates that the state welcomed 97.3 million visitors, up 3.9 percent from 2013.[6] This figure is very close to a Florida TaxWatch forecast of 97.2 million, shown in the 2014 report titled "Unpacking the Benefits of Florida Tourism: Quantifying the Jobs Created by Increased Florida Tourism."[7] Therefore, Florida is on track to welcome 100 million annual visitors this year, all else constant, and TaxWatch still projects that number to climb to 102.7 million in 2016.

The resident population has also been growing, and with approximately 900 people moving into the state per day,[8] Florida is now the third most populous state in the nation, recently surpassing New York. The Sunshine State's population is expected to continue to grow for the foreseeable future, and

1 U.S. Department of Labor, Bureau of Labor Statistics. This figure includes jobs in Leisure and Hospitality; Travel Arrangement and Reservations; and Air Transportation.

2 Office of the Governor. "Governor Scott Applauds Florida's Tourism Marketing."http://www.flgov.com/governor-scott-applauds-floridas-tourism-marketing-2/

3 Florida TaxWatch. "Investing in Tourism: Analyzing the Economic Impact of Expanding Florida Tourism." January 2013. Available at: http://floridataxwatch.org/resources/pdf/2013TourismFINAL.pdf

4 *Ibid*

5 Florida TaxWatch. Economic Commentary: Florida Sees Solid Job Growth in All Sectors in 2014." January 2015. Available at: http://www.floridataxwatch.org/resources/pdf/Jan15ECFINAL.pdf

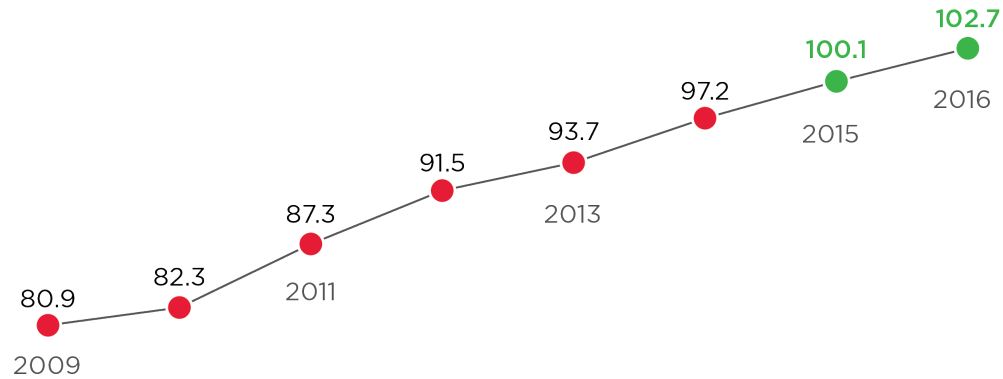
6 Visit Florida Research. http://www.visitfloridamediablog.com/home/florida-facts/research/ . Figures are subject to revision.

7 Florida TaxWatch. "Unpacking the Benefits of the Florida Tourism: Quantifying the Jobs Created by Increased Florida Tourism." August 2014. Available at: http://floridataxwatch.org/resources/pdf/UnpackingTourismFINAL.pdf

8 Florida Department of Transportation. "Florida Aviation System Plan 2025." February 2012. Available at: http://www.cfaspp.com/FASP/Documents/634763253312886250-Florida_2025_Revised_2012.pdf

most of the growth will concentrate in seven counties: Miami-Dade, Orange, Hillsborough, Lee, Palm Beach, Polk, and Broward. These counties are currently home to about one-third of the Florida population, and some of these areas are preferred vacation destinations for millions of visitors.

Florida Historical & Forecasted Visitors
(millions of visitors)




Source: VISIT FLORIDA historical figures. Figures in green are TaxWatch predictions

# The Importance of Infrastructure to Tourists and Residents

An increase in both the residential population and visitors will result in more jobs for Floridians and tax receipts for both the local and state governments. However, this increase also translates into an increased usage of the state's roads, airports, cruise terminals, attractions, and other resources.

Ensuring that the state has enough capacity to welcome additional visitors is key to retaining Florida's position as a competitive, world-class tourism destination. According to a September 2014 World Travel and Tourism Council report,[9] insufficient capacity may lead to supply-side bottlenecks and an upward pressure on prices. This affects the competitiveness of Florida's tourism industry, whereas investing in increased capacity enhances the experience of the visitor and thus encourages them to return. Given that most Florida visitors are repeat visitors, it is crucial that Florida continues to develop efficient transportation infrastructure.

For residents, a state investing in transportation capacity shows a desire to remain a high-quality place to live. Transportation already represents the second biggest expense for American households,

9 World Travel and Tourism Council. "Travel and Tourism Investment in the Americas: Will the region's infrastructure and investment constrain or support future industry growth?" September 2014. Available at: http://www.wttc.org/-/media/files/reports/policy%20research/americas%20investment%20report%20web%20version%20final.pdf

according to the U.S. Department of Transportation. It is also the largest greenhouse gas emissions generating sector in the U.S.[10] More delays due to an increase in infrastructure users will increase Floridians' expenditures on transportation and reduce their quality of life by increasing their commute time and deteriorating the environment.

Finally, maintaining efficient transportation infrastructure is vital for a state that wishes to remain business-friendly, as an efficient transportation system and highly connected networks are associated with better accessibility to markets, an improved flow of goods through the state, increased employment, and additional investment.[11]

Both Florida policymakers' commitment to investing in Florida's tourism and VISIT FLORIDA's marketing efforts have been successful in continuing to attract more visitors into the Sunshine State. However, Florida cannot expect to continue growing at this pace if transportation capacity does not evolve in concert with the increase in visitors.

# The Current Infrastructure in Florida

## Airport Capacity

According to the Florida Aviation System Plan 2025, about one-half of all Florida visitors arrive by air,[12] and Florida must adapt to future increases in demand in order to remain competitive, and it must do so by evaluating if airports have the capacity to handle such passenger increases.

Since 2004, the Federal Aviation Administration (FAA) has been identifying[13] airports that have the greatest need for additional capacity and evaluating the impact of future improvements on airport capacity. Evaluated airport improvements fall into three categories: runway improvements, flight procedure improvements, and air traffic control technology improvements. While all of these improvements help alleviate airport congestion, runway improvements usually offer the greatest benefits.[14]

10 U.S. Department of Transportation. "Passenger Travel Facts and Figures 2014." Available at: http://www.rita.dot.gov/bts/sites/rita.dot.gov.bts/files/PassengerTravelFactsFigures.pdf

11 Rodrigue and Notteboom. "The Geography of Transport Systems. Chapter 7, Concept 1: The Economic Importance of Transportation." 2013. Available at: https://people.hofstra.edu/geotrans/eng/ch7en/conc7en/ch7c1en.html

12 Florida Department of Transportation. "Florida Aviation System Plan 2025." February 2012. Available at: http://www.cfaspp.com/FASP/Documents/634763253312886250-Florida_2025_Revised_2012.pdf

13 According to the FAA, "Identification is based on a macro-level analysis of factors and trends contributing to congestion and delay at the busiest airports in the Nation."

14 Federal Aviation Administration. "Airport Capacity Profiles." July 2014. Available at: https://www.faa.gov/airports/planning_capacity/profiles/media/Airport-Capacity-Profiles-2014.pdf

In its most recent capacity report,[15] the FAA evaluates 48 U.S. Airports, including six in Florida.[16] Previous FAA capacity reports had identified the Fort Lauderdale-Hollywood International Airport (FLL) as the only capacity-constrained airport in Florida, but the 2015 report has updated its status to "constrained in the reference case, but unconstrained if planned improvements are implemented" by 2030.[17]

One of the improvements that FLL has been undertaking is its recently-inaugurated South runway, which can handle up to 425,000 flights per year. The runway is one of several expansion projects being carried out, including the expansion of terminal 4 (its international terminal), the modernization of terminals 1, 2, and 3, and new canopies and pedestrian bridges. Funding for these projects comes from passenger facility charges and federal and state grants.[18]

The FAA has cautioned that the Miami International Airport will experience some congestion by 2020. Further, the airport has a gap between runway and landside capacity: its four runways can move up to 70 million passengers per year, yet its three terminals and 119 gates can handle a maximum 50 million passengers per year. To address this gap, the airport has been carrying out several renovation projects, including a new North Terminal, which opened in Fall 2011, and plans for increasing capacity are in the works.[19]

The FAA also warned about Orlando International Airport and Tampa International Airport experiencing some congestion in 2030.[20] However, these two airports, in addition to Miami International, do not meet the criteria to be identified as "capacity constrained" like FLL.

While most are not capacity constrained, all Florida commercial airports face unfunded security mandates (involving facilities, equipment, and personnel) from the Transportation Security Administration (TSA).[21]

15 Federal Aviation Administration. "FACT3: Airport Capacity Needs in the National Airspace System." January 2015. Available at: http://www.faa.gov/airports/planning_capacity/media/FACT3-Airport-Capacity-Needs-in-the-NAS.pdf

16 Included Miami International Airport, Fort Lauderdale/Hollywood Internal, Fort Lauderdale Executive, Orlando International, Miami International, Kendall-Tamiami Executive, and Tampa International Airport.

17 Among the 6 Florida airports included in the FAA report

18 Broward County Government. "FLL Airport Improvements and Renovations." http://www.broward.org/Airport/fllair/Pages/Default.aspx

19 Eno Center for Transportation. "Addressing Future Capacity Needs in the U.S. Aviation System." November 2013. Available at: https://www.ustravel.org/sites/default/files/page/2013/08/USTravel_Eno.pdf

20 Federal Aviation Administration. "FACT3: Airport Capacity Needs in the National Airspace System." January 2015. Available at: http://www.faa.gov/airports/planning_capacity/media/FACT3-Airport-Capacity-Needs-in-the-NAS.pdf

21 Florida Department of Transportation. "Florida Aviation System Plan 2025." February 2012. Available at: http://www.cfaspp.com/FASP/Documents/634763253312886250-Florida_2025_Revised_2012.pdf

In addition, wait times at immigration (passport control) checkpoints for international visitors can be very long in several Florida airports, according to data provided by the U.S. Customs and Border Protection. Median wait times do not exceed 25 minutes, but in some occasions, wait times can exceed 200 minutes. Further, wait times do not include time to retrieve baggage or navigate throughout the airport (see table below).

While the federal government manages immigration and customs checkpoints, not the state, a long wait time affects the perception that an international tourist has of the destination, especially when considering returning. Long wait times tend to occur in other airports around the nation as well, yet Florida should bring this to the attention of the federal government and make clear that unnecessary delays undermine one of the state's most important industries.

### Median and Maximum Time to Clear Passport Control per Airport

(Hourly data from February 15, 2014- February 14, 2015)

| AIRPORT | MEDIAN WAIT TIME (MIN) | MAXIMUM WAIT TIME (MIN) |
|---|---|---|
| Fort Lauderdale-Hollywood | 17 | 206 |
| Miami International | | |
| North Terminal | 20 | 176 |
| General Aviation | 2 | 37 |
| South Terminal | 19 | 197 |
| Central Terminal | 15 | 144 |
| Orlando International | | |
| Airside 1 | 18 | 155 |
| Airside 4 | 21 | 130 |
| Orlando Sanford | 25 | 103 |
| Palm Beach International | 3 | 177 |
| Tampa International | 12 | 96 |

Source: U.S. Customs and Border Protection[22, 23]

22 Given that fight arrival patterns can vary considerably by month, week, and hour, the median from an entire calendar year was included in this table.

23 Also known as immigration or border control. Data is only available for terminals that receive International passengers. Available at: http://awt.cbp.gov/

## Road Capacity

A great number of visitors, especially domestic ones, come to Florida via roads, and those who arrive by air must use Florida roads to get to the state's attractions. Therefore, the evaluation of road congestion should also be a priority when evaluating capacity for tourism purposes.

There are three widely used congestion indices that include Florida cities in their estimates: the TomTom Americas Traffic Index, the INRIX Scorecard, and Texas A&M University's Texas Transportation Institute (TTI) report. However, only the TomTom and INRIX reports were analyzed for this report because their Florida data was the most recent.

The 2014 TomTom Index[24] included Miami, Tampa, Orlando, and Jacksonville, all of which experienced an increase in congestion from the previous report. Miami was found to be the seventh most congested city out of the 53 U.S. cities included in the report; Tampa ranked 12th, Orlando ranked 20th, and Jacksonville ranked 40th. Congestion levels for Miami, Tampa, Orlando, and Jacksonville were 24 percent, 22 percent, 21 percent, and 13 percent, respectively. These figures represent the average percentage increase in travel time in local roads, arterials, and highways.

Given that the rank is based on an average of travel times on all city roads, the ranking does not clearly show the specific roads experiencing major congestion. The INRIX scorecard,[25] however, clearly identifies these roads. In its latest version, INRIX shows that Miami, Tampa, and Orlando are home to some of the most congested corridors in the U.S. Not surprisingly, these are also among the most populated cities in the state, and the most attractive ones to visitors. These corridors are shown in the table on the next page.

24 TomTom. "Americas Traffic Index." May 2014. Available at: http://www.tomtom.com/lib/doc/pdf/2014-05-14%20TomTomTrafficIndex2013annualAme-mi.pdf

25 NRIX Traffic Scorecard. "Worst Corridors." Available at: http://www.inrix.com/worst-corridors/

## Florida's Most Congested Corridors

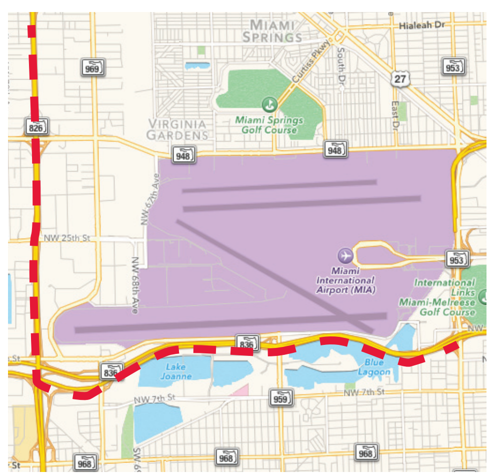
(Sorted from Most Congested to Least Congested)

| CITY | ROADS | FROM | TO | MILES | FREE FLOW TRAVEL TIME (MIN) | WORST DAY/ HOUR TRAVEL TIME (MIN) |
|---|---|---|---|---|---|---|
| Miami | Dolphin Expy WB | 12th Ave | FL-959/Red Rd | 5.45 | 6 | 27 |
| Orlando | I-4 EB | FL-423/S John Young Pkwy/ Exit 32 | FL-423/Lee Rd/ Exit 46 | 9.78 | 10 | 29 |
| Miami | Palmetto Expy SB | 58th St | 25th St | 3.15 | 3 | 17 |
| Tampa | I-275 SB | I-4 | US-92/Dale Mabry Hwy/Exit 23 | 4.24 | 4 | 17 |
| Miami | Palmetto Expy NB | FL-874 | US-27/ Okeechobee Rd | 10.49 | 11 | 24 |
| Miami | FL-821 NB | 120th St/Exit 19 | US-41/8th St/SW 25th Ter/Exit 25 | 11.88 | 11 | 24 |

Source: INRIX 2013 Scorecard Analysis

### **CASE STUDY:** CONGESTION IN THE MIAMI INTERNATIONAL AIRPORT AREA

The congestion in the Miami area must be addressed soon, as the cities' most congested highways all run very close to the Miami International Airport. A typical international tourist arriving to the Miami International Airport would not only experience long immigration lines, but also is likely to face a seriously congested road once he/she leaves the airport. These negative experiences will inevitably stack up with an increase in visitors and population, and as Miami continues to grow in tourist popularity and resident population, the city is likely to be faced with Manhattan-like congestion issues.



## Cruise Port Capacity

Currently seven Florida seaports serve cruise passengers: Canaveral, Everglades, Jacksonville, Key West, Miami, Palm Beach, and Tampa. These ports served 14.1 million passengers in FY 2012-13, accounting for almost two thirds of all U.S. cruise embarkations.[26] All ports but one are expected to increase their cruise passengers by FY 2016-17, and Port Canaveral in particular is expected to become the most visited cruise port, surpassing PortMiami.

Experts point out that in order to keep up with this demand, Port Canaveral will need three additional terminals: one in 2016, one in 2021, and one in 2039.[27] This growth will also increase traffic on state road A1A and state road 528, now that the port can welcome six cruise ships at the same time.[28]

Port Everglades, which welcomed more passengers than Canaveral this past year, according to preliminary numbers, recently opened a renovated Terminal 4, which can accommodate larger cruise ships, and about 3,500-7,000 passengers per day.[29] In May 2015, an additional extension will be carried out that should be complete by late 2016.

It is also important to remember that all but one (Key West) of these ports not only welcome cruise passengers, but also handle cargo. Given that most are expecting double-digit growth in handled tonnage by 2016 (see table on next page), one can also expect an increase in trucks circulating around the ports in the coming years. Miami has worked to alleviate the congestion surrounding PortMiami by inaugurating the Harbor Tunnel, mostly geared towards redirecting port-related truck traffic.

26 Florida Seaport Transportation and Economic Development Council. "The Five-year Florida Seaport Mission Plan." May 2014. Available at: https://6c6f3a5bf2f1e6432595-de5bd7903a069f49836f342c3751d4d0.ssl.cf5.rackcdn.com/FL-PORT-COUNCIL-BOOK-7112014.pdf

27 Florida Today. "Port Canaveral needs more cruise terminals." November 2014. http://www.floridatoday.com/story/news/local/2014/11/22/port-canaveral-needs-cruise-terminals-handle-growth/19427835/

28 For the first time six cruises arrived to the port on February 15, 2015. Florida Today. "First time ever: Six cruise ships dock at Port Canaveral." February 16, 2015. http://www.floridatoday.com/story/news/local/2015/02/13/six-cruise-ships-dock-port-canaveral-sunday/23378239/

29 South Florida Business Journal. "Port Everglades' renovated cruise terminal expected to improve passenger flow." January 8th, 2015. http://www.bizjournals.com/southflorida/news/2015/01/08/port-everglades-renovated-cruise-terminal-expected.html?page=all

Projected Revenue Cruise Passengers and Trade Tonnage by Seaport

| PORT | CRUISES | | | CARGO (TONS) | | |
|---|---|---|---|---|---|---|
| | FY2012/13 | FY2016/17 | GROWTH | FY2012/13 | FY2016/17 | GROWTH |
| Canaveral | 3,986,994 | 5,377,301 | 35% | 3,874,266 | 5,047,669 | 30% |
| Everglades | 3,600,636 | 4,282,242 | 19% | 22,452,473 | 24,212,005 | 8% |
| Jacksonville | 371,263 | 375,000 | 1% | 24,239,517 | 29,869,498 | 23% |
| Key West | 832,887 | 700,000 | -16% | N/A | N/A | N/A |
| Miami | 4,078,529 | 5,000,000 | 23% | 7,980,527 | 9,053,112 | 13% |
| Palm Beach | 345,827 | 655,000 | 89% | 2,145,864 | 2,094,932 | -2% |
| Tampa | 854,260 | 1,100,000 | 29% | 34,940,655 | 41,575,000 | 19% |
| **Total** | **14,070,396** | **17,489,543** | **24%** | **95,633,302** | **111,852,216** | **17%** |

Source: Florida Ports Council

The future of cruising will consist of larger ships accommodating 4,000 or more passengers. Therefore, roads and attractions around the seaports will become increasingly crowded, and local and state authorities, especially those responsible for seaports expected to the see the greatest increase in passengers and cargo, must be mindful of this issue, and place an emphasis on improving connectivity.

## Other Considerations: Businesses, Security, and the Environment

More than simply a capacity issue, the continued increase in visitors will increase the demand for attractions, hotels, tour operators, private transportation providers, and food services, among others. While the market is sensitive to these demands and usually takes care of them, Florida policymakers must ensure that traffic around attractions remains reasonable, and that our state remains business-friendly.

Finally, an increase in visitation will entail an increase of beach and park visitors, and an increased need for more security. Florida lawmakers must make sure that these places remain protected and well-kept, as the damaging of these resources will make Florida a less attractive place to visit. Local decision makers must keep account of their current police force-to-visitors and police force-to-population ratios and ensure that increases on one side are appropriately matched on the other.

## Benefits of Investing in Capacity for Tourism Purposes

As previously mentioned, tourism is one of Florida's competitive advantages and supports a significant number of jobs in the state. Therefore, it makes sense to continue to invest in tourism marketing, in order to remain a competitive destination. In addition, it is also important to keep in mind that investments in transportation infrastructure also provide benefits of their own, such as job creation in the construction and manufacturing industries. Further, according to the 2060 Florida Transportation Plan Scorecard, investments in Florida's transportation system provide an overall return of $4.92 in benefits per $1 of investment.[30]

# Conclusion

Tourism continues to be one of Florida's most precious assets; however, projected growth in visitation figures require well-coordinated tourism and transportation planning, as both are inextricably linked. Losing sight of this connection and failing to account for its needs will make the state less competitive relative to other tourist destinations and will burden and reduce the quality of life of its residents.

Further, to ensure successful national events like the College Football Playoff National Championship game and the Super Bowl will require decision-makers to make investments that will further enhance the state's well-known hospitality culture. For such investments, the state should consider public-private partnerships to further engage the private sector, which also greatly benefits from high visitation.

Tourism will continue to be highly beneficial to the Florida economy as long as infrastructure planning includes a continuous study of airports, roads, cruise terminals, and attractions, and a flexible, dynamic planning process to address the associated issues that arise.

30 Florida Department of Transportation. "2060 Florida Transportation Plan (FTP) Scorecard." Available at: http://www.2060ftp.org/images/uploads/news_feed/Fl_Scorecard&Indicators_Complete_V2.pdf

this page left blank for formatting purposes

## ABOUT FLORIDA TAXWATCH

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

Florida TaxWatch is supported by voluntary, tax-deductible donations and private grants, and does not accept government funding. Donations provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves for the last 35 years.

---



### RESEARCH PROJECT TEAM

| | | |
|---|---|---|
| Robert E. Weissert, Esq. | Sr. VP for Research & General Counsel | |
| Jennifer Linares | Research Analyst | *Lead Researcher* |
| Chris Barry | Director of Publications | *Design, Layout, Publication* |

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

FOR MORE INFORMATION: WWW.FLORIDATAXWATCH.ORG

---

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 donors, staff, Executive Committee, or Board of Trustees; and are not influenced by the individuals or organizations who may have sponsored the research, per the Florida TaxWatch Research Policies and Procedures.


This independent *Report* was made possible by the generous financial support of Florida TaxWatch donors.


This *Report* is intended for educational and informational purposes. If they appear, references to specific policy makers or private companies have been included solely to advance these purposes, and do not constitute an endorsement, sponsorship, or recommendation of or by the Florida TaxWatch Research Institute, Inc.


106 N. Bronough St., Tallahassee, FL 32301 o: 850.222.5052   f: 850.222.7476

Stay Informed:

www.floridataxwatch.org

facebook.com/floridataxwatch

@floridataxwatch

youtube.com/floridataxwatch

106 N. BRONOUGH ST., TALLAHASSEE, FL 32301 O: 850.222.5052 F: 850.222.7476