

STORAGE NAME: h0509z.tu
DATE: June 21, 2000

****AS PASSED BY THE LEGISLATURE****
CHAPTER #: 00-312, Laws of Florida

**HOUSE OF REPRESENTATIVES
AS FURTHER REVISED BY THE COMMITTEE ON
TOURISM
FINAL ANALYSIS**

BILL #: HB 509, 2nd ENG
RELATING TO: Taxation
SPONSOR(S): Representative Ogles
TIED BILL(S): None

ORIGINATING COMMITTEE(S)/COMMITTEE(S) OF REFERENCE:

- (1) TOURISM (EDC) YEAS 7 NAYS 0
- (2) COMMUNITY AFFAIRS (PRC) YEAS 9 NAYS 0
- (3) FINANCE AND TAXATION (FRC) YEAS 13 NAYS 0
- (4)
- (5)

I. SUMMARY:

The Department of Revenue (DOR) is no longer required to review and approve ad valorem tax refunds in cases where a payment was made in error because of an error in the notice sent to the taxpayer.

Awarding of reasonable attorneys fees is provided in cases where the court finds that DOR improperly rejected or modified a conclusion of law in a proceeding to protest a sales or use tax assessment. DOR is authorized to compromise tax, penalty, and interest under specified circumstances when a taxpayer reasonably relies on a written determination of DOR.

An exemption to the intangibles tax is provided on governmental leaseholds where the lessee is required to furnish space on the leasehold estate for public use by governmental agencies at no charge to the agencies.

Counties that elect to self-administer the local option tourist development tax, the tourist impact tax, or the local option convention development tax are authorized to use certified public accountants to perform the functions associated with self-administration. DOR is authorized to share information with the accountants. The bill clarifies that the local option tourist development tax cannot be repealed until outstanding bonds are satisfied and adds a new condition resulting in the automatic expiration of the county ordinance levying the tax when the tax proceeds are used to operate or maintain publicly owned facilities.

The School Board of Sarasota County is authorized to levy up to 1.0 additional mill of discretionary school mileage for one year only, by referendum, for implementing the transition to charter school district status.

There are three surtaxes relating to health care in the bill. The *County Public Hospital Surtax* is amended to require Miami-Dade County, as a condition of levying the surtax, to reallocate 25% of the funds which the county must budget for the county public general hospital to a separate governing board, agency, or authority to be used solely for the funding of the plan for indigent health care services. Specific amounts to be remitted to the new entity are prescribed for the first two years: \$10 million and \$15 million, respectively. The creation and duties of the new entity and the plan eligibility, service and participant reimbursement requirements are delineated. The *Indigent Care Surtax* is renamed the Indigent Care and Trauma Center Surtax. In those counties that have at least 800,000 residents and are levying the tax, the Clerk of Court is required to annually send a specified amount to a hospital in the county with a Level I trauma center, unless requested by the hospital to do otherwise to assist in generating federal matching under Medicaid. A new *Voter-Approved Indigent Care Surtax* is created for counties with less than 800,000 residents, to be imposed after referendum approval. The use of tax proceeds is delineated in the bill. Local option sales surtaxes are capped at a combined total of 1 percent or 1.5 percent if a publicly supported medical school is in the county.

Florida Taxpayer's Bill of Rights is created for property taxes and assessments. It compiles taxpayers' rights with respect to taxes on real and personal property as found in the Florida Statutes and rules of DOR.

The bill provides for a sunset of its provisions and provides two effective dates for the act.

See "Section III. Fiscal Analysis & Economic Impact Statement" for fiscal impact of provisions of the bill.

II. SUBSTANTIVE ANALYSIS:

A. DOES THE BILL SUPPORT THE FOLLOWING PRINCIPLES:

1. Less Government Yes No N/A

Under section 10 of the bill, a new governing board, agency or authority is established.

2. Lower Taxes Yes No N/A

3. Individual Freedom Yes No N/A

4. Personal Responsibility Yes No N/A

5. Family Empowerment Yes No N/A

For any principle that received a “no” above, please explain:

B. PRESENT SITUATION:

Please see “Effect of Proposed Changes.”

C. EFFECT OF PROPOSED CHANGES:

AD VALOREM TAX ADMINISTRATION
(Section 1)

PRESENT SITUATION:

Section 197.182, F.S., which addresses refunds of ad valorem taxes, requires that the Department of Revenue (DOR) “shall pass upon and order refunds when payment of taxes assessed on the county tax rolls has been made voluntarily or involuntarily” except for refunds that have been ordered by a court or refunds that do not result from changes made on the assessed value on the certified tax roll.

EFFECT OF PROPOSED CHANGES:

The bill provides that if a payment has been made in error because of an error in the tax notice sent to the taxpayer, refund must be made directly by the tax collector and does not require approval from the Department of Revenue. The taxpayer may request that the amount paid in error be credited against taxes for which the taxpayer is liable.

TAX ADMINISTRATION:
TAXPAYER CONTEST PROCEEDINGS; INFORMAL CONFERENCES;
COMPROMISES
(Sections 2, 3, and 4)

PRESENT SITUATION:

A taxpayer may contest any tax assessment or denial of refund by the Department of Revenue by either bringing an action in circuit court or filing a petition for an administrative hearing pursuant to Chapter 120, F.S. Except in limited circumstances, the hearing will be held before an Administrative Law Judge (ALJ). After the hearing the ALJ, will issue a recommended order to the Department of Revenue containing findings of fact and conclusions of law. The Department may adopt the recommended order as its final order,

or in its final order, the Department may reject or modify the conclusions of law over which it has substantive jurisdiction. Section 120.80(14)(b)5., F.S., provides that the prevailing party in a tax contest proceeding may recover all legal costs incurred in the proceeding, including reasonable attorney's fees, if the losing party fails to raise a justifiable issue of law or fact in the petition or response.

Section 213.21, F.S., provides that the executive director may compromise tax or interest on a tax assessment based on doubt as to liability or collectability of the tax or interest. The compromise of tax is limited to \$250,000 or less. There is no limit on the compromise of penalty or interest. The executive director may also compromise penalty if the taxpayer demonstrates reasonable cause for noncompliance with the tax laws. The Department of Revenue rules regarding compromise of tax, penalty, and interest are contained in Chapter 12 and 13, Florida Administrative Code.

EFFECT OF PROPOSED CHANGES:

The bill amends s.120.80(14)(b), F.S., to add that a taxpayer may be awarded costs and attorney's fees in a contest of a sales and use tax assessment if the Department of Revenue (DOR) rejects or modifies an Administrative Law Judge's conclusions of law and the appellate court finds that DOR improperly rejected or modified the conclusions.

DOR may compromise penalty on a tax assessment if the taxpayer demonstrates reasonable cause for noncompliance with the tax laws. Section 213.21(3)(a), F.S., is amended to state that a taxpayer who establishes reasonable reliance on written advice issued by DOR to the taxpayer is deemed to have shown reasonable cause for the noncompliance.

Section 120.21(3)(b), F.S., is created to state that doubt as to liability of a taxpayer for tax and interest exists if the taxpayer demonstrates that he or she reasonably relied on a written determination of the Department of Revenue in the following circumstances:

1. The audit workpapers clearly show that the same issue was considered in a prior audit of the taxpayer and the Department's auditor determined that no assessment was appropriate in regard to that issue.
2. The same issue was raised in a prior audit of the taxpayer and during the informal protest of the proposed assessment the Department issued a notice of decision withdrawing the issue from the assessment.
3. The taxpayer received a technical assistance advisement in regard to the issue.

The bill states that the above are not intended to be the only circumstances in which a taxpayer demonstrates doubt as to liability for tax or interest.

The taxpayer will be deemed not to have reasonably relied on a written determination of the Department in the following circumstances:

1. The taxpayer misrepresented material facts or did not fully disclose material facts at the time the written documentation was issued.
2. The specific facts and circumstances have changed in such a material manner that the written determination no longer applies.

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3. The statutes or regulations on which the determination was based have been materially revised or a published judicial opinion constituting precedent in the taxpayer's jurisdiction has overruled the Department's determination on the issue.
4. The Department has informed the taxpayer in writing that its previous written determination has been revised and should no longer be relied upon.

The bill amends section 213.21(2), F.S., to allow the executive director to compromise more than \$250,000 in tax when the grounds for doubt as to liability for the compromise is based on the taxpayer's reasonable reliance on a written determination issued by the Department.

The amendments to section 213.21(2) and (3), F.S., apply only to notices of intent to conduct an audit issued on or after October 1, 2000.

INTANGIBLE PERSONAL PROPERTY TAXES
(Section 5)

PRESENT SITUATION:

Florida's intangible tax, enacted in 1931, is a tax on "all personal property which is not in itself intrinsically valuable, but which derives its chief value from that which it represents." Taxable intangible personal property includes, among other things, stocks, bonds, notes, other obligations to pay money, and accounts receivable.

The intangible tax is paid annually and is based on the value of assets as of January 1. The return is due by June 30, with discounts for early payment. The tax is paid by all "persons" (natural and non-natural), which include any individual, firm, partnership, joint adventure, syndicate, or other group or combination acting as a unit, association, corporation, estate, trust, business trust, trustee, personal representative, receiver, or other fiduciary, unless such persons are exempted from the tax. The tax must be paid by all corporations that own, control, or manage intangible personal property that has a taxable sites within the state.

The tax rate is capped at 2 mills by Article VII, Section 2 of the Florida Constitution. The current tax rate is 1.5 mills (\$1.50 per \$1,000 of value).

Section 199.183, F.S., provides that certain taxpayers are exempt from the annual intangible personal property tax. Section 199.185, F.S., delineates what intangible personal property is exempted from annual and non-recurring taxes.

EFFECT OF PROPOSED CHANGES:

The bill amends s. 199.185, F.S., to provide an exemption to the intangibles tax on governmental leaseholds where the lessee is required to furnish space on the leasehold estate for public use by governmental agencies at no charge to the governmental agency.

Typically, the tax on leasehold value is determined by a formula to arrive at the value for the leasehold payment.

The exemption appears to affect only the leasehold of a specific radio station in Miami-Dade County.

LOCAL OPTION TOURIST RELATED TAXES:
INFORMATION SHARING

(Sections 6, 7, 8, and 14)

PRESENT SITUATION:

Florida has four local option tourist-related “bed taxes”: the municipal resort tax, the tourist impact tax, the local option tourist development tax, and the convention development tax. Each of these taxes have a number of common elements one of which is that the transient rental trade which forms the primary base on which they are levied. What constitutes a transient rental transaction” is defined in ss. 125.0104 and 212.0305, F.S.

The local option tourist development tax, s. 125.0104, F.S., may be levied on transient rental transactions in any county of the state. The base levy is set at 1% or 2%. The initial rate must be approved by the electorate in a referendum. Within s. 125.0104, F.S., a variety of conditions exist making it possible for the county governing board to raise the rate to 6%. Revenues from this tax may be used, under varying conditions, for certain types of capital construction, tourism promotion, beach and shoreline maintenance, beach park facilities, and athletic, museum, zoo, and nature center facilities.

Subsection (6) of s. 125.0104, F.S., sets forth the requirements for the adoption by referendum for those taxes under this section requiring such a vote. Paragraph (d) of the subsection provides that a tax imposed by referendum shall have an election brought for repeal of the tax when 15% of the electors petition the county commissioners for a referendum for repeal of the tax. The election for repeal, however, will be subject only to the outstanding bonds for which the tax has been pledged.

Subsection (7) of s. 125.0104, F.S., provides for the automatic expiration of the tourist development tax upon the retirement of bonds issued by the county when the tax is used for the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or a museum that is publicly owned and operated or owned and operated by a not-for-profit organization. The subsection specifically provides that nothing precludes the county from reimposing a tourist development tax upon or following the expiration of the ordinance.

Subsection (10) of s. 125.0104, F.S., authorizes counties to elect to self-administer the local option tourist development tax (TDT), as well as the tourist impact tax (s. 125.018, F.S.), instead of having the Department of Revenue (DOR) administer the tax on their behalf. The county is required to adopt a local ordinance specifying the responsibility for performance of tax administration duties. The ordinance must indicate if the county elects to perform all of the duties or if the authority for those duties are delegated to DOR.

There are three types of convention development taxes, the authorizations for which are contained in s. 212.0305, F.S. All three are levied on transient rental transactions at a variety of rates, the highest of which is 3%.

Subsection (5) of s. 212.0305, F.S., authorizes counties to elect to self-administer the local option convention development tax, instead of having DOR administer the tax on the county’s behalf. As with the TDT under s. 125.0104, F.S., the county is required to adopt a local ordinance specifying the responsibility for performance of tax administration duties. The ordinance must indicate if the county elects to perform all of the duties or if the authority for those duties are delegated to DOR.

Section 213.053, F.S., declares that all information contained in tax returns, reports, accounts, or declarations received by county governments in the administration of tourist and convention development taxes is confidential and exempt from the public records

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requirements of s. 119.07(1), F.S. Violation of this provision constitutes a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083, F.S.

EFFECT OF PROPOSED CHANGES:

The bill clarifies that the repeal of a tax under s. 125.0104(6), F.S., cannot apply to any portion of the taxes initially levied in November 1989 which have been pledged or are being used to support bonds under s. 125.0104(3)(d) or s. 125.0104(3)(l), F.S., until the retirement of those bonds.

In addition to the automatic expiration of the local option tourist development tax upon retirement of bonds in s. 125.0104(7), F.S., the bill states that the expiration will occur upon the later of the retirement of bonds relating to acquisition, construction, or capital improvements to certain facilities or the expiration of any agreement by the county for the operation or maintenance, or both, of such facilities. The section is also amended to allow for the county to amend the ordinance, rather than having an automatic expiration, to extend the tax for the amount of time the board of the county determines is necessary to fund the operation and maintenance, any necessary capital improvements, or replacement of such facilities.

The bill amends ss. 125.0104(10) and 212.0305(5), F.S., to authorize counties that elect to self-administer the local option tourist development tax, the tourist impact tax, or the local option convention development tax to use certified public accountants to perform the functions associated with self-administration. According to the DOR analysis, these changes do not apply to the local option food and beverage tax imposed by s. 212.0306, F.S., or to the Dade County tax imposed by Chapter 67-930, Laws of Florida.

DISCRETIONARY SCHOOL MILLAGE: SARASOTA COUNTY
(Section 9)

PRESENT SITUATION:

Section 228.058, F.S., authorizes the State Board of Education to enter into a performance contract with up to six school districts to establish the districts as charter school districts. The competitive charter proposal applications were required to be accepted by the State Board of Education no later than October 30, 1999. Once a charter has been awarded, the pilot has three years to operate. Charter school districts are exempted from state statutes and state board rules as are charter schools pursuant to s. 228.056, F.S.

Section 236.25, F.S., sets forth the amounts and uses of district school taxes. In addition to the required local effort mileage levy, each school board may levy a nonvoted current operating discretionary mileage. Annually, the Legislature is required to prescribe in the appropriations act the maximum amount of mileage a district may levy and school districts may not levy more than the Legislature has specified.

EFFECT OF PROPOSED CHANGES:

In addition to the discretionary mileage authorized in the 2000-2001 General Appropriations Act, the bill authorizes the School Board of Sarasota County to levy up to 1.0 additional mill of discretionary school mileage for one year only. This is additional levy can only take place after voter approval of a referendum to support the cost of transition to charter district status. The funds generated by the additional mileage are prohibited from becoming part of the calculation of the F.E.F.P. total potential funds in 2000-2001 or any subsequent year. The funds shall not be incorporated in the calculation of any hold harmless or other component of the F.E.F.P. formula in any year.

DISCRETIONARY SALES SURTAXES
(Sections 10, 13, and 16)

PRESENT SITUATION:

Section 212.055, F.S., authorizes counties to impose six local discretionary sales surtaxes (taxes) on all transactions occurring in the county subject to the state tax imposed on sales, use, services, rental, and admissions. The sales amount is not subject to the tax if the property or service is delivered within a county that does not impose a surtax. In addition, the tax is not subject to any sales amount above \$5,000 on any item of tangible personal property and on long distance telephone service. This \$5,000 cap does not apply to the sale of any other service. The Department of Revenue (DOR) is responsible to administer, collect, and enforce all sales taxes. Collections received by DOR are returned monthly to the county imposing the tax. These taxes are in addition to the state and local taxes imposed on transient rentals.

The tax rates, duration levied, method of imposition, and use of proceeds are individually specified in s. 212.055, F.S. The maximum rate for any combination of the Infrastructure Surtax, the Indigent Care Surtax, the County Public Hospital Surtax, and the Small County Surtax. Is 1 percent. The maximum combined rate for counties authorized to levy the Charter County Transit System Surtax is 2.5 percent. The School Capital Outlay Surtax is capped at 0.5 percent, and is not included in these tax rate caps.

County Public Hospital Surtax

Any county, as defined in s. 125.011(1), F.S., is authorized pursuant to s. 212.055(5), F.S., to levy a 0.5% county public hospital surtax. Dade County is the only county that meets the definition of a "county" pursuant to s. 125.011(1), F.S. Section 212.055(5), F.S., provides that the surtax may be enacted either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum.

Section 212.055(5)(c), F.S., requires the proceeds from this surtax be deposited in a special fund, set aside from all other funds and used solely for the operation, administration, and maintenance of the county public general hospital. Section 212.055(5)(d), F.S., requires the county to contribute at least 80% of that percentage of the total county budget appropriated for the operation, administration, and maintenance of the county public hospital from the county's general revenues in the fiscal year ending September 30, 1991.

A county public general hospital is a general hospital as defined in s. 395.002, F.S., that is owned, operated, maintained, or governed by the county, or its agency, authority, or public health trust. In Dade County, there is one county general public hospital, which is governed by a public health trust; that hospital is Jackson Memorial Hospital.

The legislation authorizing the surtax came about at the request of Jackson Memorial and the public health trust. Jackson Memorial was facing a growing financial crisis as its costs associated with providing indigent care services were ballooning. Jackson Memorial was seeking new sources of revenue to offset the burden placed on it due to a growing demand for services for indigent patients. On September 3, 1991, the citizens of Dade County approved the surtax to help pay for indigent care provided by Jackson Memorial to residents of Dade County. Since that time, Jackson Memorial has used this revenue source to offset its indigent care costs.

Pursuant to the approved 1999-00 budget, Dade County appropriated \$87.4 million to the Public Health Trust (PHT) to satisfy its statutory obligation. The PHT received an additional

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\$120 million from the 0.5% sales tax. These dollars are required by statute to be used to fund the county public general hospital.

Indigent Care Surtax

In 1991, the Legislature authorized certain counties to levy the Indigent Care Surtax at the rate of 0.5 percent. A county with a total population of 800,000 or more is eligible to levy this tax; however, counties consolidated with that of one or more municipalities (Duval), and counties authorized to levy the County Public Hospital Surtax (Miami-Dade), are ineligible. The proceeds must be used to fund health care services, including, but not limited to, primary care, preventive care, and hospital care for indigent and medically poor persons. Persons defined as medically poor lack sufficient income, resources, and assets to provide for needed medical care without using resources required to meet the basic needs for shelter, food, clothing, and personal expenses. Medically poor individuals lack sufficient third-party insurance coverage and are not eligible for any other state or federal third-party insurance coverage. These persons are not eligible for any other state or federal program or have medical needs that are not covered by the program.

This tax may be imposed by either an extraordinary vote of the county's governing body or by voter approval in a county wide referendum. The authority to levy this tax expires October 1, 2005.

While Broward, Hillsborough, Palm Beach, Pinellas, and Orange Counties are currently authorized to levy this tax, only Hillsborough does so. In FY 1997/98, Hillsborough County collected approximately \$73.3 million from this tax.

Hillsborough County Lien Authority

Chapter 98-499, Laws of Florida, (a special law limited to Hillsborough County) authorizes the Hillsborough County Commission to adopt an ordinance for liens in favor of all operators of hospitals in Hillsborough County and in favor of the county, when the county pays for medical care, treatment, or maintenance of qualifying residents of the county, upon all causes of action which the injured person or his legal representative may assert, as well as the proceeds of any settlements or judgments arising from the cause of action that required hospitalization and medical treatment. The county ordinance may provide for the attachment, perfection priority, and enforcement of these liens and for necessary and appropriate procedures to carry out the purposes of the ordinance. Any ordinance adopted by Hillsborough County under this act must grant identical remedies to every hospital operating in the county and to the County Indigent Health Care Plan.

State Trauma Centers

Section 413.20(32), F.S., defines "trauma center" as a state-approved acute care facility that provides diagnosis and treatment of persons who have brain or spinal cord injuries. Section 395.401(1)(d) and (e), F.S., defines the two levels of trauma centers. Level I centers have formal trauma care research and education programs, while Level II centers serve as a resource facility to community hospitals and provides an organized system of trauma care. Section 395.402, F.S., divides the state into 19 trauma service areas, with a maximum 44 state sponsored Level I and II trauma centers in the state. There are six Level I trauma centers in the state: Tampa General Hospital, Jackson Memorial Hospital, Broward General Medical Center, Orlando Regional Medical Center, Memorial Regional Hospital, and Shands Jacksonville Medical Center.

EFFECT OF PROPOSED CHANGES:

County Public Hospital Surtax (Section 10)

The bill amends s. 212.055(5), F.S., relating to the county public hospital surtax in Miami-Dade County. It reallocates the contribution the county is currently required to make under the surtax. Rather than 100% of funds being remitted to the entity responsible for the county public general hospital would be reduced to 75%. The remaining 25% is required to be remitted to a governing board, agency, or authority that is independent from the public health trust, agency, or authority responsible for the county public general hospital. The bill specifies conditions for appointment of the members of the governing board, agency, or authority and specifies that it must consist of no more than seven and no less than five members appointed by the county commission. This new entity, chartered by the county as a governing board, agency or authority, is required to use the funds received solely for the purpose of funding an indigent health care plan. The bill specifically provides that the first year of the plan, a total of \$10 million shall be remitted to such governing board and \$15 million shall be remitted in the second year of the plan. Until the new entity is created, the funds provided are to be placed in a restricted account set aside from other county funds and not disbursed by the county for other purposes.

The governing board, agency or authority is required to develop and implement a health care plan for indigent health care services. The plan must provide primary care, preventive care, hospital emergency room care, and hospital care to the indigent and medically poor in Dade County. The plan must divide the county into a minimum of four and a maximum of six service areas, with no more than one participant hospital per service area. The county public general hospital is to be designated as the provider for one of the service areas, and services must be provided through participants' primary acute care facilities. The plan shall provide that agreements negotiated between the governing board, agency or authority and providers shall recognize hospitals that render a disproportionate share of indigent care, provide other incentives to promote the delivery of charity care to draw down federal funds where appropriate, and require cost containment measures that include, but are not limited to, case management. The bill requires service providers to receive reimbursements, on a fee-for-service basis at a rate, not to exceed the rate for Medicaid, for the initial emergency room visit and a per-member per-month fee for those members enrolled in their service area as compensation for services rendered following the initial emergency visit. Provisions for specific reimbursement of emergency services shall be repealed on July 1, 2001, unless otherwise reenacted by the Legislature. The plan must require any hospital owned or operated by government entities on or after the effective date of the bill that wishes to receive funds through this plan to grant public access to all board meetings relating to budgeting for the retention of charity care.

Finally, the benefits of the plan must be made available to all Miami-Dade County residents currently eligible to receive health care services as indigents or medically poor. Residents who participate in the plan must receive coverage for a 12 month period, or the period extending from the time of enrollment to the end of the current fiscal year, whichever is less.

Indigent Care Surtax (Section 13)

Section 212.055(4), F.S., is amended to rename the Indigent Care Surtax as the Indigent Care and Trauma Center Surtax. The county plan setting forth the use of tax proceeds, as required in current law, is now required also to address the services to be provided by the Level I trauma center, any agreements with hospitals with a Level I trauma center, and must promote the advancement of technology in medical services and recognize the level of responsiveness to medical needs in trauma cases.

If a county has a population of at least 800,000 residents and has levied the surtax authorized in s. 212.055(4), F.S., the Clerk of Court is required to annually send \$6.5 million

to a hospital in the county with a Level I trauma center. If the county enacts a hospital lien law in accordance with Chapter 98-499, L.O.F., the clerk must send \$3.5 million to the hospital. Chapter 98-499, L.O.F., applies only to Hillsborough County. This option, therefore, can only apply to that county. The allocations are in addition to the base contract amount received during fiscal year 1999-2000 and any additional amount negotiated to the base contract. The issuance of the checks on October 1 of each year is provided in recognition of the Level I trauma center status. If the hospital receiving funds for its Level I trauma center status requests these funds to be used to generate federal matching funds under Medicaid, the Clerk of the Court shall instead issue a check to the Agency for Health Care Administration to accomplish that purpose to the extent allowable under the General Appropriations Act.

Indigent Care Surtax (Section 16)

A new "Voter-Approved Indigent Care Surtax" is created in s. 212.055(7), F.S. Counties with less than 800,000 residents may impose the surtax, with referendum approval by a majority vote of the electors voting. The surtax rate is capped at 0.5 percent unless a publicly supported medical school is located in the county and then the rate is capped at 1 percent. The ballot language is set forth in the new subsection. The ordinance adopted by the governing body of the county providing for the imposition of the surtax is required to set forth a plan for providing health care services for qualified residents who are defined as indigent, medically poor, or participating in innovative, cost-effective programs approved by the authorizing county.

The plan and subsequent amendments to the plan are required to fund a broad range of health care services for indigent persons and the medically poor, including, but not limited to, primary care, preventive care, and hospital care. The plan and any subsequent amendments to the plan to emphasize continuity of care in the most cost-effective setting, while taking into consideration a high quality of care and geographic access. Where consistent with state objectives, services must include, without limitation, services rendered by physicians, clinics, community hospitals, mental health centers, and alternative delivery sites, as well as at least one regional referral hospital, where appropriate. Negotiated agreements with providers are required to include reimbursement methodologies.

The Department of Revenue is required to collect and remit the tax proceeds to the Clerk of Court, who must deposit the funds in an indigent health care trust fund, invest the deposits as prescribed in general law, and disburse the funds to qualified providers of health care services.

The maximum rate for any combination of the Infrastructure Surtax, the Voter-Approved Indigent Care Surtax, and the Small County Surtax, is one percent except when a publicly supported medical school is located in the county and then the maximum combined rate cannot be in excess of 1.5 percent.

TAXPAYER BILL OF RIGHTS

(Section 15)

PRESENT SITUATION:

Government and taxpayers have certain rights and obligations under tax laws regarding property tax assessment and collection, which rights and responsibilities are found throughout the tax codes.

Art. I, sec. 25 of the Florida Constitution, adopted in 1992, requires the Legislature to prescribe and adopt a Taxpayers' Bill of Rights that, in clear and concise language, sets

forth taxpayers' rights and responsibilities and government's responsibilities to deal fairly with taxpayers under the laws of the state. The Taxpayers' Bill of Rights is found in s. 213.015, F.S. It addresses revenue laws administered and enforced by the Department of Revenue, but does not specifically refer to taxpayer rights regarding property tax assessment and collections.

EFFECT OF PROPOSED CHANGES:

The bill compiles and references statutes and rules specifying taxpayers' rights with respect to taxes on real and personal property into a single section of Chapter 192, F.S., to be known as the Florida Taxpayers' Bill of Rights for property taxes and assessments. These rights are available only insofar as they are implemented in the referenced statute or rules of the Department of Revenue. The new section of law, s. 192.0105, F.S., is organized into the following four subsections which are detailed in the section:

- The Right to Know;
- The Right to Due Process;
- The Right to Redress; and
- The Right to Confidentiality.

SUNSET PROVISION; EFFECTIVE DATES
(Sections 11, 12 and 17)

EFFECT OF PROPOSED CHANGES:

The bill, in section 11, provides for a sunset of the provisions of the act. The provisions of the act are required to be reviewed by the Legislature prior to October 1, 2005, and are repealed on that date unless reenacted by the Legislature.

Other than specific internal effective dates that are mentioned in specific provisions in the bill, the bill provides for two effective dates of the act: October 1, 2000 and upon becoming a law. These dates are found in sections 12 and 17, respectively.

D. SECTION-BY-SECTION ANALYSIS:

Section 1. Paragraphs (a) and (b) of subsection (1) and subsection (3) of s. 197.182, F.S., are amended to require that an ad valorem tax assessment paid by a taxpayer in error because of an error in the tax notice must be refunded by the tax collector or applied to taxes actually due.

Section 2. Paragraph (b) of subsection (14) of s. 120.80, F.S., is amended to award reasonable attorneys fees in cases where the court finds that the Department of Revenue improperly rejected or modified a conclusion of law.

Section 3. Subsections (2) and (3) of s. 213.21, F.S., are amended to provide circumstances for when doubt as to liability of a taxpayer for tax and interest exists. A taxpayer who establishes reasonable reliance on the written determination issued by the Department of Revenue to the taxpayer will be deemed to have shown reasonable cause for noncompliance.

Section 4. The amendments to s. 213.21(2) and (3), F.S., apply only to notices of intent to conduct an audit issued on or after October 1, 2000.

Section 5. Paragraph (n) is added to subsection (1) of s. 199.185, F.S., to provide an exemption to the intangibles tax on governmental leaseholds where the lessee is required to

furnish space on the leasehold estate for public use by governmental agencies at no charge to the governmental agency.

Section 6. Subsections (7) and (10) of s. 125.014, F.S., are amended. Subsection (7) is amended to provide that the automatic expiration of an ordinance will occur upon the later of the retirement of bonds relating to acquisition, construction, or capital improvements to certain facilities or the expiration of any agreement by the county for the operation or maintenance, or both, of such facilities. The subsection is also amended to allow for the county to amend the ordinance, rather than having an automatic expiration, to extend the tax for the amount of time the board of the county determines is necessary to fund the operation and maintenance, any necessary capital improvements, or replacement of such facilities. Paragraph (c) of subsection (10) of s. 125.0104, F.S., is amended to authorize counties that elect to self-administer the local option tourist development tax or the tourist impact tax authorized in s. 125.0108, F.S., to use certified public accountants to perform the functions associated with self-administration. These accountants are subject to the same confidentiality requirements and the same penalties as the county under s. 213.053.

Section 7. Paragraph (c) of subsection (5) of s. 212.0305, F.S., is amended to authorize counties which elect to self-administer the local option convention development tax to use certified public accountants to perform the functions associated with self-administration. These accountants are subject to the same confidentiality requirements and the same penalties as the county under s. 213.053.

Section 8. Paragraph (j) of subsection (7) of s. 213.053, F.S., is amended to authorize the Department of Revenue to share information with certified public accountants for participants authorized under s. 213.0535, F.S., in the Registration Information Sharing and Exchange Program (R.I.S.E.).

Section 9. Authorizes the School Board of Sarasota County, in addition to the discretionary mileage authorized in the 2000-2001 General Appropriations Act, to levy up to 1.0 additional mill of discretionary school mileage for one year only. This additional levy can only take place after voter approval of a referendum to support the cost of transition to charter district status. The funds generated by the additional mileage are prohibited from becoming part of the calculation of the F.E.F.P. total potential funds in 2000-2001 or any subsequent year. The funds shall not be incorporated in the calculation of any hold harmless or other component of the F.E.F.P. formula in any year.

Section 10. Paragraph (5) of s. 212.055, F.S., is amended to require Miami-Dade County, as a condition of levying the half-cent County Public Hospital Surtax, to reallocate 25% of the funds which the county must budget for the operation, maintenance, and administration of the county public general hospital (Jackson Memorial Hospital) to a separate governing board, agency, or authority to be used solely for the purpose of funding the plan for indigent health care services. Additionally, however, the first year of the plan, a total of \$10 million shall be remitted to such governing board and \$15 million in the second year of the plan. The amendment to the paragraph provides for the creation of the governing board, agency, or authority that will create and implement a plan for providing health care services to indigent or medically poor residents in Dade County. The governing board, agency, or authority must also develop reimbursement methodologies to be used by the county when contracting with providers for indigent health care services. Provisions for specific reimbursement of emergency services shall be repealed on July 1, 2001, unless otherwise reenacted by the Legislature.

Section 11. Provides for a sunset of the provisions of the act. The provisions of the act are required to be reviewed by the Legislature prior to October 1, 2005, and are repealed on that date unless reenacted by the Legislature.

Section 12. Provides an effective date for the act of October 1, 2000.

Section 13. Subsection (4) of s. 212.055, F.S., is amended to rename the Indigent Care Surtax as the Indigent Care and Trauma Center Surtax. In those counties levying the tax that have at least 800,000 residents, the Clerk of the Court is required to annually disburse \$6.5 million to a hospital in the county with a Level I Trauma Center. If the county enacts a hospital lien law in accordance with Ch. 98-499, L.O.F., the Clerk of the Court must, instead, disburse \$3.5 million to the hospital. If the hospital receiving funds for its Level I Trauma Center status requests such funds to be used to general federal matching funds under Medicaid, the Clerk of the Court shall issue a check instead to the Agency for Health Care Administration to accomplish that purpose.

Section 14. Paragraph (d) of subsection (6) of s. 125.0104, F.S., is amended to clarify that the Local Option Tourist Development Tax cannot be repealed until such time that outstanding bonds are satisfied.

Section 15. Section 192.015, F.S., creates the “Florida Taxpayer’s Bill of Rights” for property taxes and assessments, and provides that this bill of rights “compiles, in one document, brief but comprehensive statements that summarize the rights and obligations” of government and taxpayers. The section provides that rights set forth in the Bill of Rights are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of Revenue.

Section 16. Subsection (7) is added to s. 212.055, F.S., to establish a new “Voter-Approved Indigent Care Surtax.” Counties with less than 800,000 residents may impose the surtax, with referendum approval. The rate is capped at 0.5 percent. The subsection establishes ballot language and requires the county to develop a plan, by ordinance, for providing health care services to qualified residents, as defined in the subsection. Tax proceeds must be used to fund health care services for indigent and medically poor persons, including, but not limited to, primary care, preventive care, and hospital care. A county may not levy the local option sales surtaxes authorized in this subsection and subsections (2) and (3) in excess of a combined rate of 1 percent or, if a publicly supported medical school is located in the county, in excess of a combined rate of 1.5 percent.

Section 17. Provides that the act will take effect upon becoming a law.

III. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT:

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

There is an estimated annual reduction in the intangibles tax of between \$50,000 and \$100,000 because of the leasehold exemption contained in section 5 of the bill.

2. Expenditures:

See fiscal comments section (III. D.)

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

In the area of local option tourist development and convention development taxes, the effect this bill will have on tax collections is unknown.

The effect of section 1 of the bill on local revenues is unknown.

The local government imposing the new Voter-Approved Indigent Care Surtax will generate money from sales tax revenues to help fund services for the indigent and medically poor in the county. This money will help the county to offset any current and future costs of health care for such persons in its area.

Section 13 of the bill directs the Clerk of the Court in a county meeting the requirements to annually disburse \$6.5 million to fund a hospital in the county's jurisdiction that has a Level I trauma center or to annually disburse \$3.5 million if that county enacts a hospital lien law in accordance with Chapter 98-499, L.O.F. What effect this will have on the use of current collections under this provision of law is not known at this time.

See fiscal comments section regarding section 10 of the bill.

2. Expenditures:

Counties may experience possible savings through contracting out responsibilities rather than having county employees perform duties associated with self-administration of local option tourist development and convention development taxes.

Section 13 of the bill directs the Clerk of the Court in a county meeting the requirements to annually disburse \$6.5 million to fund a hospital in the county's jurisdiction that has a Level I trauma center or to annually disburse \$3.5 million if that county enacts a hospital lien law in accordance with Chapter 98-499, L.O.F. What effect this will have on the use of current collections under this provision of law is not known at this time. The required expenditure of funds is specified.

See fiscal comments section regarding section 10 of the bill.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

Counties may contract with private sector entities to perform tax administration functions under the local option tourist development tax and convention development tax laws that were previously performed by the counties.

Taxpayers will be able to recover costs and attorney's fees associated with litigating a sales and use tax assessment when the Department of Revenue improperly modifies or rejects the conclusions of law made by an Administrative Law Judge.

Section 1 of the bill will expedite refunds of taxes paid in error because the taxpayer was sent an incorrect notice.

It is unclear what impact section 10 of the bill will have on the private sector.

The Taxpayers' Bill of Rights provisions in the bill could help taxpayers understand their rights under Florida law with respect to ad valorem taxation.

D. FISCAL COMMENTS:

The expenditures under this bill are indeterminate. The Department of Revenue will have to pay costs and attorney's fees to taxpayers if a court finds that the Department of Revenue improperly modified or rejected the conclusions of law made by an Administrative Law

Judge. However, if the Department makes no improper modifications or rejections, no expenditures will have to be made. Section 1 of the bill, however, could reduce the number of refund applications that must be reviewed and approved by the Department of Revenue.

Section 10 of the bill has no fiscal impact on state government. The impact of the section on the affected local government is unclear. It requires the governing board, agency or authority to establish a plan for providing indigent care services to eligible county residents. The section reallocates a portion (25%) of the county's required contribution to pay for this new plan (\$10 million is required the first year of the plan; \$15 million, the second year). It is unclear if this will provide sufficient funds to implement all of the provisions contained in the section.

IV. CONSEQUENCES OF ARTICLE VII, SECTION 18 OF THE FLORIDA CONSTITUTION:

A. APPLICABILITY OF THE MANDATES PROVISION:

Section 10 of the bill will direct Dade County to expend current funds in a way that may differ from how the county would otherwise expend them. Section 10 also requires the county to appoint a governing board, agency or authority, which may have a cost to support. Other than that section, this bill does not require counties or municipalities to spend funds or take an action requiring the expenditure of funds.

B. REDUCTION OF REVENUE RAISING AUTHORITY:

This bill does not reduce the authority that municipalities or counties have to raise revenues in the aggregate.

C. REDUCTION OF STATE TAX SHARED WITH COUNTIES AND MUNICIPALITIES:

This bill does not reduce the percentage of a state tax shared with counties or municipalities.

V. COMMENTS:

A. CONSTITUTIONAL ISSUES:

In section 10, the bill provides for an independent authority chartered by the Miami-Dade County Commission to receive the reallocated 25% of funding to be placed in a restricted account set aside from other county funds and not to be disbursed by the county for any other purpose. To the extent that this requirement creates a trust fund in a local government entity (a public body), it raises constitutional issues regarding the creation of trust funds by the Legislature. Article III, Section 19 of the State Constitution provides that no trust fund of the State of Florida or other public body may be created by law without a three-fifths vote of the membership of each house of the Legislature in a separate bill for that purpose only.

In section 16, the bill requires the Department of Revenue to collect and remit the tax proceeds to the Clerk of Court, who must deposit the funds in an indigent health care trust fund, invest the deposits as prescribed in general law, and disburse the funds to qualified health care providers. To the extent that this requirement creates a trust fund in a local government entity (a public body), it raises constitutional issues regarding the creation of trust funds by the Legislature. Article III, Section 19 of the State Constitution provides that no trust fund of the State of Florida or other public body may be created by law without a three-fifths vote of the membership of each house of the Legislature in a separate bill for that purpose only.

B. RULE-MAKING AUTHORITY:

This bill does not necessitate additional rulemaking authority.

C. OTHER COMMENTS:

County Public Hospital Surtax (Section 10)

Through its home rule charter adopted pursuant to Article VIII, Section 11 of the Constitution of 1885, as amended, Miami-Dade County has the authority to create an alternative authority or agency for providing indigent health care with general or special law authorization from the Florida Legislature.

According to Jackson Memorial officials, in the late 1980's the hospital became unable to sustain its capital needs as a result of tremendous growth in the amount of indigent care services provided by the hospital. The Public Health Trust (PHT), in concert with the hospital sought a way to offset these increasing costs. The PHT seeking a way to offset costs led to the establishment of the county public hospital surtax. The citizens of Dade County approved this surtax in 1991. The new dollars were intended to directly offset the cost of providing indigent care services at Jackson Memorial Hospital.

Various sources indicate that Jackson Memorial provides between 70% and 84% of the indigent care services in Dade County. Other area hospitals have been forced to take on a growing role in caring for the indigent, due to changes in federal regulations. They contend that it is unfair for Jackson Memorial to receive 100% of the funds created in 1991 to offset indigent care, when Jackson Memorial does not provide 100% of the indigent care services in Dade County.

Taxpayers' Bill of Rights (Section 15)

Section 15 of the bill relating to the Taxpayers' Bill of Rights was drafted by the Ad Valorem Tax Task Force of Florida TaxWatch, Inc. The Task Force recommended the enactment of an Ad Valorem Taxpayers Bill of Rights to codify the rights available to taxpayers in one statutory location in plain, understandable language. The Bill of Rights was organized into three main sections: 1) Right to know; 2) Right to due process; and 3) Right to redress. There also is a fourth section dealing with confidentiality of taxpayer information. The preamble was modeled directly after the general Taxpayer Bill of Rights (Section 213.105, F.S.) with modifications to make it applicable to property taxes. The Task Force also recommended that the Florida Department of Revenue produce a taxpayer information pamphlet to be made available to property appraisers and other outlets for distribution to the public. The pamphlet should include information such as summary of rights, important dates, frequently asked questions and who to contact for various property tax related information.

VI. AMENDMENTS OR COMMITTEE SUBSTITUTE CHANGES:

HB 509 by Representative Ogles was prefiled on November 30, 1999 and referred to the Committees on Tourism, Community Affairs, and Finance & Taxation on January 14, 2000. The bill was passed unanimously as favorable by the Tourism Committee on February 21, 2000 and by the Community Affairs Committee on March 8, 2000.

On April 5, 2000, the Committee on Finance and Taxation reported the bill as unanimously favorable with one amendment. The amendment did the following:

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- amended s. 125.0104, F.S., to allow counties that chose to assume responsibility to audit and enforce their local option tourist development taxes and the tourist impact tax to use certified public accountants licensed in this state, to perform these tasks. These certified public accountants are bound by the same confidentiality requirements and subject to the same penalties as the county under s. 213.053, F.S.
- amended s. 125.901, F.S., adding to the membership of the Juvenile Welfare Board, a designated alternate member of the county governing board in lieu of one member of the county government.
- amended s. 212.0305, F.S., to allow counties that chose to assume responsibility to audit and enforce their local option convention development taxes to use certified public accountants licensed in this state to perform these tasks. These certified public accountants are bound by the same confidentiality requirements and subject to the same penalties as the county under s. 213.053, F.S.
- amended s. 213.035, F.S., authorizing the Department of Revenue to share information with certified public accountants for participants in the Registration Information Sharing and Exchange Program (R.I.S.E.)
- amended s. 212.055, F.S., providing for a distribution of proceeds from the Local Government Infrastructure Surtax to be used solely for detention facilities if the governing body of a county enacts an ordinance which limits the use of the proceeds from the surtax exclusively to county detention facilities or court facilities.

On April 6, 2000, the bill was placed on the House Calendar, available for General Calendar. On April 24, the bill was placed on the General Calendar, read a second time, amended (the Finance & Taxation Committee amendment was adopted), read a third time, and passed by the House of Representatives by a vote of 108 YEAS to 0 NAYS.

HB 509, 1st ENG, was in House Messages in the Senate on April 24, 2000 and was referred to the Senate Committees on Comprehensive Planning, Local and Military Affairs and Fiscal Resource on April 26, 2000. On May 1, 2000, the bill was withdrawn from the committees and substituted for CS/SB 1078, the Senate companion, was read a second time and was amended. The amendments adopted on second reading did the following:

- deleted change to s. 125.901(1), F.S., that added to the membership of the Juvenile Welfare Board, a designated alternate member of the county governing board in lieu of one member of the county government;
- deleted change to s. 212.055(2)(c), F.S., that provided for a distribution of proceeds from the Local Government Infrastructure Surtax to be used solely for detention facilities if the governing body of a county enacts an ordinance which limits the use of the proceeds from the surtax exclusively to county detention facilities or court facilities;
- added an authorization for those school districts that have submitted proposals to be a charter school district under s. 228.058, F.S., prior to March 1, 2000, to levy up to 1.0 additional discretionary school mileage, for one year only, to provide funds necessary to implement the transition to charter district status;
- added an amendment to s. 212.055(5), F.S., the County Public Hospital Surtax; added an effective date for the act of October 1, 2000; provided a sunset provision for the act;

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- added an amendment to s. 125.0104(7), F.S., providing additional criteria to be met before automatic expiration of the tax ordinance and providing for extension of the ordinance rather than expiration;
- added an amendment to s. 212.055(4), F.S., renaming the Indigent Care Surtax to the Indigent Care and Trauma Center Surtax and providing criteria for and specified amounts of funding for hospitals with Level I trauma centers;
- amended directory language; and,
- added an amendment to s. 125.0104(6), F.S., clarifying that a repeal of taxes could not take place if tax has been pledged or being used for support of bonds.

On May 2, 2000, HB 509 was read a third time, further amended, and passed by the Senate by a vote of 36 YEAS to 1 NAY. The additional five amendments that were adopted by the Senate on third reading did the following:

- amended s. 197.182, F.S., to require that an ad valorem tax assessment paid by a taxpayer in error because of an error in the tax notice must be refunded by the tax collector or applied to taxes actually due;
- amended s. 120.80(14), F.S., to award reasonable attorneys fees in cases where the court finds that the Department of Revenue improperly rejected or modified a conclusion of law; amended s. 213.21, F.S., to provide circumstances for when doubt as to liability of a taxpayer for tax and interest exists; provided that amendments to s. 213.21, F.S., applied only to notices of intent to conduct an audit issued on or after October 1, 2000;
- added language creating the Florida Taxpayer's Bill of Rights on real and personal property;
- amended s. 199.185(1), F.S., to provide an exemption to the intangibles tax on governmental leaseholds where the lessee is required to furnish space on the leasehold estate for public use by governmental agencies at no charge to the governmental agency; and,
- amended s. 212.055, F.S., to create a new Voter-Approved Indigent Care Surtax.

On May 2, 2000, HB 509, 1st ENG, was in returning messages in the House. On May 4, 2000, the bill was taken up by the House. All of the amendments were concurred in except the amendment relating to the charter school districts. That amendment was amended to limit it to only the School Board of Sarasota County, require a referendum, and to ensure that funds generated would not apply to F.E.F.P. calculations. The bill as amended was passed by the House by a vote of 116 YEAS to 0 NAYS.

On May 5, 2000, the Senate concurred in the amendment and passed the bill as amended by a vote of 35 YEAS to 3 NAYS. The House ordered the bill engrossed and enrolled. **HB 509, 2nd ENG, was signed into law by the Governor on June 16, 2000 and may be cited as Chapter 00-312, Laws of Florida.**

The following sections of HB 509, 2nd ENG, were provisions of other legislation identified:

Section 1: CS/HB 1885, 2nd ENG; SB 374

Section 2: CS/HB 619; HB 2433, 2nd ENG; CS/SB 1366

Section 3: CS/HB 619; HB 2433, 2nd ENG; CS/SB 1070, 1st ENG

Section 4: CS/HB 619

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Section 5: SB 390, 1st ENG

Sections 6, 7, and 8: CS/SB 1078

Section 9: HB 959, 2nd ENG; CS/CS/SB 1394

Section 10: CS/CS/CS/HB 71, 1st ENG; CS/CS/CS/SB 802

Section 11: CS/CS/CS/HB 71, 1st ENG

Section 12: CS/CS/CS/HB 71, 1st ENG

Section 13: HB 959, 2nd ENG; HB 531 (as amended in the strike everything amendment traveling with the bill); CS/CS/CS/SB 802

Section 14: not in any bill

Section 15: CS/HB 1885, 2nd ENG; SB 1918

Section 16: CS/CS/SB 1394

SB 1078, companion to HB 509, by Senator Carlton was prefiled on January 21, 2000 and referred to the Committees on Comprehensive Planning, Local and Military Affairs and Fiscal Resource on January 31, 2000. The Comprehensive Planning, Local and Military Affairs Committee reported the bill unanimously favorable on March 6, 2000. On March 29, 2000, the Fiscal Resource Committee reported the bill unanimously favorable as a committee substitute. **CS/SB 1078** and HB 509, 1st ENG, were identical. On March 31, 2000, the bill was placed on the Senate Calendar and on May 1, 2000, the bill was placed on the Senate Special Order Calendar, HB 509, 1st ENG, was substituted, and CS/SB 1078 was Laid on the Table.

VII. SIGNATURES:

COMMITTEE ON TOURISM:

Prepared by:

Staff Director:

Judy C. McDonald

Judy C. McDonald

AS REVISED BY THE COMMITTEE ON COMMUNITY AFFAIRS:

Prepared by:

Staff Director:

Thomas L. Hamby

Joan Highsmith-Smith

AS FURTHER REVISED BY THE COMMITTEE ON FINANCE AND TAXATION:

Prepared by:

Staff Director:

Lynne Overton

Alan Johansen

FINAL ANALYSIS PREPARED BY THE COMMITTEE ON TOURISM:

Prepared by:

Staff Director:

Judy C. McDonald

Judy C. McDonald