

# SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

BILL: CS/SB 388

SPONSOR: Senator Clary

SUBJECT: State Revenue Programs

DATE: March 27, 2003

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	_____	_____	FT	Withdrawn
2.	_____	_____	AGG	Withdrawn
3.	Blizzard	Coburn	AP	Favorable/CS
4.	_____	_____	RC	Withdrawn
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

## I. Summary:

This bill substantially amends s. 195.022, Florida Statutes, modifying the manner in which forms are provided to counties by the Department of Revenue. These forms are used by property appraisers, tax collectors, clerks of the circuit court, and value adjustment boards for administration and collection of ad valorem taxes. The department will continue to furnish forms to counties with a population of 100,000 or less. For counties with a population of more than 100,000, the county officer for those offices listed above will be required to reproduce forms for distribution at the county's expense.

## II. Present Situation:

Currently, the Department of Revenue prescribes and furnishes all forms used by county tax collectors, circuit courts, property appraisers and value adjustment boards. There is no distinction based upon the size of a county's population. A county official may use a substitute form at his or her discretion if the substitution is approved by the executive director of the Department of Revenue.

## III. Effect of Proposed Changes:

This bill allows the Legislature to take a \$440,000 reduction in the Department of Revenue's base budget. The department will retain statutory authority in setting substantive guidelines for ad valorem tax forms. However, the department will no longer be required to furnish, at the department's expense, forms to counties with a population of more than 100,000 persons.

**IV. Constitutional Issues:**

## A. Municipality/County Mandates Restrictions:

None.

## B. Public Records/Open Meetings Issues:

None.

## C. Trust Funds Restrictions:

None.

**V. Economic Impact and Fiscal Note:**

## A. Tax/Fee Issues:

None.

## B. Private Sector Impact:

None.

## C. Government Sector Impact:

The Department of Revenue will no longer be responsible for furnishing ad valorem tax forms to all 67 counties. The department will continue to provide forms for 33 counties with populations of 100,000 or less; the 34 larger counties will be responsible for providing their own forms. This has the effect of continuing a \$175,000 savings to small counties while providing a \$440,000 savings to the state, due to the fact that larger counties will be assuming this cost.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Amendments:**

None.