

**HOUSE OF REPRESENTATIVES STAFF ANALYSIS**

**BILL #:** HB 1861 (PCB AP 04-18) Department of Revenue Forms  
**SPONSOR(S):** Appropriations; Brummer  
**TIED BILLS:** **IDEN./SIM. BILLS:**

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REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
1) <u>Appropriations</u>	<u>32 Y, 0 N</u>	<u>Belcher</u>	<u>Baker</u>
2) _____	_____	_____	_____
3) _____	_____	_____	_____
4) _____	_____	_____	_____
5) _____	_____	_____	_____

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**SUMMARY ANALYSIS**

HB 1861 is a conforming bill to the proposed General Appropriations Act for Fiscal Year 2004-2005. This bill 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.

This continues a statutory change that was adopted for one year in the 2003-2004 General Appropriations Act which provided a \$440,000 recurring General Revenue savings.

This document does not reflect the intent or official position of the bill sponsor or House of Representatives.

**STORAGE NAME:** h1861.ap.doc  
**DATE:** March 29, 2004

## FULL ANALYSIS

### I. SUBSTANTIVE ANALYSIS

#### A. DOES THE BILL:

- |                                      |                              |                             |                              |
|--------------------------------------|------------------------------|-----------------------------|------------------------------|
| 1. Reduce government?                | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| 2. Lower taxes?                      | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| 3. Expand individual freedom?        | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| 4. Increase personal responsibility? | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| 5. Empower families?                 | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |

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

#### B. EFFECT OF PROPOSED CHANGES:

Prior to the current fiscal year, the Department of Revenue prescribed and furnished all forms used by county tax collectors, circuit courts, property appraisers and value adjustment boards. There was no distinction based upon the size of a county's population. A county official used a substitute form at his or her discretion if the substitution was approved by the executive director of the Department of Revenue. During budget negotiations for the Fiscal Year 2003-2004 General Appropriations Act, the legislature reduced recurring funding and adopted statutory changes for the current fiscal year.

This bill allows the Legislature to continue 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, which is the current procedure.

#### C. SECTION DIRECTORY:

Section 1. Amends s. 195.022, Florida Statutes, relating to Department of Revenue forms; specifying that smaller counties will be provided with forms from the Department of Revenue while larger counties will be responsible for reproducing their own forms.

Section 2. Provides an effective date of July 1, 2004.

### II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

#### A. FISCAL IMPACT ON STATE GOVERNMENT:

##### 1. Revenues:

See "Fiscal comments"

##### 2. Expenditures:

**B. FISCAL IMPACT ON LOCAL GOVERNMENTS:**

1. Revenues:

See "Fiscal comments"

2. Expenditures:

**C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:**

**D. FISCAL COMMENTS:**

As in the current fiscal year, 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 continuing a \$440,000 savings to the state, due to the fact that larger counties will be assuming this cost.

**III. COMMENTS**

**A. CONSTITUTIONAL ISSUES:**

1. Applicability of Municipality/County Mandates Provision:

None.

2. Other:

None.

**B. RULE-MAKING AUTHORITY:**

None.

**C. DRAFTING ISSUES OR OTHER COMMENTS:**

None.

**IV. AMENDMENTS/COMMITTEE SUBSTITUTE CHANGES**