

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: HB 1087 Child Support

SPONSOR(S): Caruso

TIED BILLS: IDEN./SIM. BILLS: CS/SB 536

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
1) Children, Families & Seniors Subcommittee	18 Y, 0 N	Curry	Brazzell
2) Appropriations Committee	28 Y, 0 N	Perez	Pridgeon
3) Health & Human Services Committee			

SUMMARY ANALYSIS

In Florida, families receive child support services through legal actions taken by private attorneys, pro se actions, or the Child Support Program administered by the Department of Revenue (DOR). As Florida's federal Title IV-D agency, the DOR collects and enforces child support. The bill makes several changes to the child support program.

The bill amends section 61.181, F.S., regarding the processing of fees for non-Title IV-D child support cases as follows:

- Requires each depository to impose and collect fees for payments for all non-Title IV-D cases required to be processed by the State Disbursement Unit (SDU); removes requirement for the SDU to collect and transmit fees for non-Title IV-D payments to the depository; and prohibits depository fees from being imposed on payments for IV-D cases.
- Revises the method for calculating the fee allocation between deposits for the Clerk of Court Child Support Collection (CLERC) Trust Fund, the clerk of court, and the Department of Revenue to address an inconsistency in current language.
- Requires that moneys remitted to DOR by the depository be remitted no less often than monthly through the Clerk of the Court Revenue Remittance System operated under s. 28.245, F.S.
- Streamlines reporting to the Title IV-D agency.

The bill also:

- Authorizes a child support obligor who is delinquent on their child support payments to enter in to a payment agreement with a deferred start date when the obligor is participating in good faith job training.
- Removes the current exceptions in law that prohibits treating incarceration as voluntary unemployment in establishing or modifying a support order when determining the support amount under the child support guidelines.
- Authorizes DOR to commence an administrative proceeding to determine paternity or paternity and child support based on an affidavit or written declaration completed by a nonparent caregiver of the child who has knowledge of the child's paternity.
- Requires DOR to file a record of payments received from a Title IV-D agency or a court outside of the state with the appropriate clerk of the court. The payment record must show that the obligor made a payment in another state pursuant to a DOR administrative order. The clerk must review the payment record, update its payment accounts, and apply the appropriate credit.
- Updates cross-references, re-organizes material in current law to improve logical flow, and deletes references to past dates.

The bill has no fiscal impact on state and local governments. The proposed changes will not increase net fee collection or individual fee amounts, and are therefore not subject to the requirements of Article VII, Section 19 of the Florida Constitution.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Background

Child Support

Title IV-D Cases

Title IV-D (Title IV-D or IV-D) refers to Title IV, Part D of the Social Security Act, which is the federally funded, state administered child support enforcement program.¹ The IV-D program is administered by the federal Office of Child Support Enforcement (OCSE), within the United States Department of Health and Human Services. The OCSE oversees the national child support program and partners with state and local child support agencies to encourage parental responsibility so that children receive financial, emotional, and medical support from both parents, even when they live in separate households.² The OCSE does not provide services directly to families, but helps state child support agencies develop, manage, and operate their child support programs effectively and according to federal law.³

As Florida's Title IV-D agency,⁴ the Department of Revenue (DOR) is responsible for collecting and enforcing child support.⁵ The Child Support Program provides child support services to over one million children and collects over a billion dollars in child support each year.⁶ The Child Support Program works with parents, employers, financial institutions, the Internal Revenue Service, state and local agencies, and courts throughout the state to receive timely child support payments and also works with families and partners to:⁷

- Locate parents, employers, and assets;
- Establish paternity;
- Establish and modify child support orders;
- Receive and distribute child support payments;
- Monitor and take action to help parents comply with child support orders; and
- Educate and assist parents and the public.

Child support services are available even if a parent lives in another state or country. To receive the no-cost services from the Child Support Program, families either complete an application for services or are automatically referred by the Department of Children and Families because a parent is receiving cash or food assistance. A court order is not required to receive services.

DOR offers child support services in all but two Florida counties, partnering with the State Attorney's Office for services in Miami-Dade County and the Manatee County Clerk of Court for services in Manatee County.⁸

Non-Title IV-D Cases

¹ 42 U.S.C. ss. 651, et. seq.

² Id.

³ U.S. Department of Health & Human Services, Office of Child Support Enforcement (OCSE), An Office of the Administration for Children & Families, About the Office of Child Support Enforcement, <https://www.acf.hhs.gov/css/about> (last visited February 25, 2023).

⁴ S. 409.2557(1), F.S.

⁵ S. 61.13, F.S.

⁶ Florida Department of Revenue (DOR), About the Child Support Program, at https://floridarevenue.com/childsupport/about_us/Pages/about_us.aspx (last visited February 25, 2023). Also see DOR, Child Support Program Overview 2022, at https://floridarevenue.com/childsupport/Documents/pdf/CS-1003x_CSP_Overview_Presentation_External_2022_FFY_2020-21.pdf (last visited February 25, 2023).

⁷ Id.

⁸ Florida Department of Revenue (DOR), About the Child Support Program, at https://floridarevenue.com/childsupport/about_us/Pages/about_us.aspx (last visited February 25, 2023).

Non-Title IV-D cases are private child support cases in which neither parent receives public assistance or has applied for DOR's services. In private child support cases, a parent is court ordered to make periodic payments directly to the other parent. If payment is made by an income deduction order, payments are remitted by the employer to the State Disbursement Unit and disbursed to the payee named in the order.⁹ Non-Title IV-D child support cases are not handled by DOR.

Child Support Depository

The child support depository is the central governmental depository that is responsible for maintaining child support accounts. Specifically, the depository performs depository functions to receive, record, report, disburse, monitor, and otherwise handle child support and alimony payments required to be processed by the State Disbursement Unit (SDU).¹⁰ The SDU is required by federal law to collect and disburse child support payments ordered by the court.¹¹ Pursuant to Title IV-D of the Social Security Act, the SDU provides one central address for the collection and disbursement of child support payments in cases enforced by DOR.¹²

Each clerk of the circuit court operates a child support depository.¹³ Pursuant to s. 61.1826(2), F.S., DOR and each clerk depository must enter into a standard, uniform cooperative agreement mutually developed by DOR and the Florida Association of Court Clerks (FACC) to provide federal reimbursement to the clerks for work performed in support of the state's child support program. DOR is required to contract with FACC and the depositories for the operation and maintenance of the Clerk of Court Child Support Collection (CLERC) System, which includes electronic data transmissions to DOR and the SDU.¹⁴ The CLERC system is an application owned and operated by FACC that clerks use to establish and manage child support payment accounts.¹⁵ The system supports the daily operation of the SDU by transmitting data to and from the clerks to DOR's automated system and the SDU through FACC's Central Site.¹⁶

Depository Fees for Non-Title IV-D Cases

For eligible costs attributed to Title IV-D cases, which are handled by DOR, the clerk of court depositories receive federal matching funds under the cooperative agreements with the agency.¹⁷ Federal funding for payment processing in non-Title IV-D cases is limited to income withholding payments received by the SDU.

There are two types of depository fees assessed on non-Title IV-D child support payments:¹⁸

- For payments in private cases that are not required to be processed through the SDU, but are processed by the depository (payments in non-Title IV-D cases not made by income deduction), the depository shall impose and collect a fee on each payment made for receiving, recording, reporting, disbursing, monitoring, or handling alimony or child support payments as required by the statute.
- For payments in private child support cases that are required to be processed through the SDU (payments in non-Title IV-D cases made by income deduction), the SDU must, on each payment received, collect a fee, and transmit to the depository in which the case is located 40

⁹ See ss. 61.1301, and 61.1824(1)(b), F.S.

¹⁰ S. 61.046(4), F.S.

¹¹ The Personal Responsibility and Work Opportunity Reconciliation Act of 1996, (Pub. Law 104-193) requires each state to establish and operate a State Disbursement Unit. Noncompliance with federal law could result in a loss of federal funds for the state's child support enforcement program. Also see s. 61.1826, F.S.

¹² The Florida State Disbursement Unit was established pursuant s. 61.1824, F.S.

¹³ S. 61.181(1)(a), F.S.

¹⁴ Ss. 61.181(1)(b)1. and 61.1826(3), F.S.

¹⁵ S. 61.046(2), F.S.

¹⁶ DOR, *Agency Bill Analysis HB 1087 (2023)*, p. 3.

¹⁷ S. 61.1826(2), F.S.

¹⁸ S. 61.181(2)(a), F.S.

percent (40%) of the fee (or service charge) for the depository's administration, management and maintenance of the case.

The fee for both payment types is four percent (4%) of the support payment not to exceed \$5.25.¹⁹ Part of this fee must be remitted monthly to DOR for deposit into the Child Support Enforcement Collection System Trust Fund (Trust Fund)²⁰ to be used for the CLERC System operated by FACC. The Trust Fund money must be used exclusively for the development, implementation and operation of the CLERC system used by the depositories.²¹ DOR's obligation to fund CLERC and the automation of the depositories is limited to the state share of funds available in the Trust Fund. DOR contracts with FACC, as required by the statute, for data processing services necessary for the operation of the child support program and for the purpose of paying FACC the state's share of the Trust Fund balances for operation and maintenance of CLERC.²²

Section 61.181, F.S., provides two different methods for calculating the allocation of the fee that is deposited into the Trust Fund. Section 61.181(2)(b)(1), F.S., provides that the CLERC's allocation of the fee is 75 percent (75%) of the additional one percent (1%) increase in the fee from three percent (3%) to four percent (4%). However, s. 61.181(2)(b)2, F.S., calculates the allocation as:

- For each support payment of less than \$33, 18.75 cents.
- For each support payment between \$33 and \$140, an amount equal to 18.75 percent of the fee charged.
- For each support payment in excess of \$140, 18.75 cents.

The two methods in statute for calculating the part of the fee that goes to the Trust Fund are inconsistent, and as a result, the clerks started using a hybrid of the two methods to calculate the CLERC's allocation. The current practice of using the hybrid method for collecting, retaining, distributing, accounting for, and reporting clerk fees in private cases on payments received directly by the depository and by the SDU have been in place for many years. This practice is also consistent with how the CLERC system is programmed and is reflected in DOR's current contract with FACC (Contract CC700) for services in support of the depositories and the SDU.²³

Effect of the Bill

The bill amends the term "depository" to remove obsolete references and to specify that the depository is established by the clerk of the circuit court.

The bill amends s. 61.181, F.S., regarding the processing of fees for non-Title IV-D cases as follows:

- **Depository Fees**
 - Requires each depository to impose and collect fees for payments for all non-Title IV-D cases required to be processed by the SDU, and removes the requirement for the SDU to collect and transmit fees for non-Title IV-D payments to a depository.
 - Prohibits depository fees from being imposed on payments for Title IV-D cases.
- **CLERC Fee Allocation** – establishes the method for calculating the fee allocation that is deposited into the CLERC Trust Fund, for the operation and maintenance of the CLERC system and removes the current language requiring two incompatible methods for calculating the fee allocation.²⁴
- **Clerk retention of fees** – revises the portion retained and handled:

¹⁹ S. 61.181(2)(b)(1), F.S.

²⁰ S. 61.1811, F.S. The Child Support Enforcement Collection Trust Fund was created to be used to deposit DOR's share of the depository fees generated in s. 61.181(2)(b), F.S.

²¹ S. 61.181(2)(b)1, F.S.

²² Id.

²³ DOR, *Agency Bill Analysis HB 1087 (2023)*, p. 3.

²⁴ The proposed changes to the calculation of the fees will not increase the net fee collection or individual fee amounts. The method proposed in the bill for calculating the CLERC allocation is a hybrid methodology that combines the two different formulas that are currently in statute. This hybrid method used by the CLERC has been in effect for many years and differs only slightly from the formulas in current statute. See DOR, *Agency Bill Analysis HB 1087 (2023)*, p. 4.

- For payments processed through the SDU: the clerk of court retains 40 percent of the fee for the depository's administration, management, and maintenance of the case: after retaining 40 percent of the fee and paying the amount due to the CLERC Trust Fund, the clerk of court must transmit the balance of the fee to DOR for handling as program income under s. 61.1814(2), F.S.
- For payments not processed through the SDU: the clerk of court shall retain the clerk's share of the fee for receiving, recording, reporting, disbursing, monitoring, or handling alimony or child support payments.
- Timeframe for clerk remittance to DOR – Requires that moneys remitted to DOR by the depository be remitted no less often than monthly through the Clerk of the Court Revenue Remittance System operated under s. 28.245, F.S.
- Reporting Requirements – the bill streamlines reporting by:
 - Removing the requirement for the depository to provide the Title IV-D agency with a monthly report of IV-D payment accounts.
 - Removing a provision that relieved the depository of the duty to provide the IV-D agency with the date provided by the payor of income (e.g., employer) as required by s. 61.1301, F.S., if the depository fees (under s. 61.181(2)(b), F.S.) increase, expire, or are otherwise terminated.

The bill also updates cross-references to s. 61.181, F.S., re-organizes material in current law to improve logical flow, and deletes references to past dates.

Delinquent Child Support Payments

Suspension of Driver License and Registration

Under current law, the driver license and motor vehicle registration of a child support obligor who is 15 days delinquent in making legally ordered child support payments may be suspended.²⁵ DOR is authorized to initiate driver license suspension for nonpayment of child support for cases in which the department is providing child support services. To initiate the suspension of a driver license for nonpayment of child support, DOR must provide notice to the obligor. However, an obligor may avoid the license and registration suspension if, within 20 days of the notice, the obligor:

- Pays the delinquency;
- Contacts DOR to work out a payment agreement if the obligor is unable to pay the delinquency in full; or
- Files a petition contesting the action in circuit court.²⁶

If a license is suspended for nonpayment, it can be reinstated when the obligor pays the delinquency, enters into a payment agreement or obtains a court order for reinstatement.²⁷

Effect of the Bill

The bill expands the reasons the obligor may enter into a payment agreement with a deferred start date, and avoid suspension of their license and registration, to include when the obligor is participating in good faith in job training. Assisting obligors in this manner is consistent with the Responsible Fatherhood Initiative, established in HB 7065 (2022), which provides for grants to organizations that assist parents who are unemployed or underemployed and have difficulty meeting child support obligations.²⁸

²⁵ S. 61.13016, F.S.

²⁶ Id.

²⁷ Id.

²⁸ See Chapter 2022-67, ss. 8, 9, 12-14, L.O.F.

Incarceration Treated as Voluntary Unemployment

Federal Title IV-D regulations require that state child support guidelines must provide that incarceration may not be treated as voluntary unemployment when establishing or modifying support orders.²⁹

Current state law prohibits treating incarceration as voluntary unemployment when a support order is established or modified, except when incarceration is for intentional nonpayment of child support or an offense against a child or person who is owed child support.³⁰ However, the court may deviate from the child support guideline amount as specified in statute.³¹ Previous federal rulemaking proposed to allow states to exclude such cases. However, this proposed rule was withdrawn by the Office of Child Support Enforcement (OCSE) in November 2021.³²

The OCSE objects to Florida's inclusion of exceptions to the federal rule and has informed DOR that it will not approve Florida's Title IV-D State Plan for compliance with federal child support guidelines requirements unless the exceptions are removed from Florida law.³³ Without an approved Title IV-D State Plan, the state is ineligible to receive federal Title IV-D matching funds and performance-based federal incentive payments. The Child Support Program's State Fiscal Year 2022-23 appropriations for these funds are \$174.6 million and \$42.2 million, respectively. Not having an approved Title IV-D State Plan also results in a penalty to the Title IV-A TANF (Temporary Assistance for Needy Families) Grant. For the first year of noncompliance, the penalty is 1-2% of TANF funds; for the second year, the penalty is 2-3% of TANF funds and for the third and subsequent years, the penalty is 3-5% of the amounts otherwise payable to the state. Florida's TANF Grant is \$560.5 million.³⁴

As a condition of the state's Title IV-D State Plan and continued receipt of federal Title IV-D matching funds, the state must comply with federal Title IV-D regulations.³⁵ The "Federal Compliance Date" for Florida to comply with 45 CFR 302.56(c)(3) is on or about June 30, 2023.³⁶

Effect of the Bill

Effective upon the act becoming a law, the bill amends current law to remove exceptions prohibiting treating incarceration as voluntary unemployment in establishing or modifying a support order when determining the support amount under the child support guidelines. Removing these exceptions will not affect the court's authority to deviate from the guideline amount as provided by s. 61.30(1)(a), F.S., if the court makes written findings in its order explaining why ordering payment of the guideline amount would be unjust or inappropriate.

Administrative Proceeding Determining Paternity

In Florida, a "paternity proceeding" is a DOR-commenced administrative action to order genetic testing and establish paternity.³⁷ If the genetic testing results indicate a statistical probability of paternity that equals or exceeds 99 percent, DOR may issue an order of paternity, which must state proposed findings of fact and conclusions of law; include a copy of the results of genetic testing; and include notice of the respondent's right to informal review and to contest the proposed order of paternity at an administrative hearing.³⁸ If a hearing is held to establish paternity, the Division of Administrative

²⁹ 45 CFR 302.56(c)(3).

³⁰ S. 61.30, F.S.

³¹ Id. See also s. 61.30(1)(a), F.S.

³² 86 FR 62502.

³³ DOR, *Agency Bill Analysis HB 1087 (2023)*, p. 4.

³⁴ Id.

³⁵ See 42 USC 655(a)(1)(A) and 45 CFR 302.56(a).

³⁶ DOR, *Agency Bill Analysis HB 1087 (2023)*, p. 5.

³⁷ S. 409.256(1)(f), F.S.

³⁸ S. 409.256(9), F.S.

Hearings (DOAH) issues a final order that adjudicates paternity and transmits any such order to the DOR for filing and rendering.³⁹

A “paternity and child support proceeding” is a DOR-commenced administrative action to order genetic testing, establish paternity, and establish an administrative support order.⁴⁰ When a hearing is held to establish paternity and child support, DOAH issues a final order that adjudicates paternity or, if appropriate, paternity and child support.⁴¹ DOAH must then transmit any such order to DOR for filing and rendering.⁴² Both parents must agree to and sign the administrative support orders that include a parenting time plan or Title IV-D Standard Parenting Time Plan.⁴³

DOR may commence a paternity proceeding or paternity and child support proceeding if:⁴⁴

- The child’s paternity has not been established.
- No one is named as the father on the child’s birth certificate or the person named as the father is the putative father named in an affidavit or a written declaration.
- The child’s mother was unmarried when the child was conceived and born.
- The department is providing services under Title IV-D.
- The child’s mother or a putative father has stated in an affidavit, or in a written declaration, under penalty of perjury that the putative father is or may be the child’s biological father. The affidavit or written declaration must set forth the factual basis for the allegation of paternity.

Typically, when the child resides with the mother or putative father, DOR is usually able to obtain an affidavit or written declaration of paternity that names the putative father or fathers. However, obtaining the necessary affidavit or written declaration is more difficult when the child resides with a nonparent caregiver. In such cases the mother and putative father may be unavailable to provide a written declaration or unwilling to cooperate.⁴⁵

The most common caregiver relationship is a grandmother caring for and receiving public assistance for the child. Without an affidavit or written declaration of paternity from the mother or putative father, the administrative process is not available, meaning DOR must proceed in circuit court to determine paternity and obtain a child support order. As of January 13, 2023, DOR was responsible for establishing paternity for a total of 48,075 children. Of that number, 45,059 children were living with a parent and 3,016 were living with a nonparent caregiver. In the nonparent caregiver cases, 2,632 of the children (87%) received some form of public assistance (cash assistance, food assistance, and/or Medicaid).⁴⁶

Under Rule 12E-1.039(5)(a)3.b., F.A.C., DOR uses form “Paternity Statement by Non-Parent” (CS-PO102) to serve as the basis for a paternity action in circuit court when a paternity affidavit or written declaration is not available from the mother or putative father. Nonparent caregivers often have knowledge of the child’s paternity, especially grandparents and other close relatives [see Florida Department of Revenue o/b/o D.H. v. Hannah, 745 So. 2d 1055, 1057 (Fla. 3d DCA 1999)]. When making the statement, which is signed under penalty of perjury, the caregiver provides the factual basis for the allegation that the putative father named may be the father of the child in question. For example, the child’s mother may have told the caregiver who the father is, the putative father may have admitted to the caregiver he is the father, or the mother and putative father may have lived together in the caregiver’s home.⁴⁷

Effect of the Bill

³⁹ S. 409.256(11), F.S.

⁴⁰ S. 409.256(1)(e), F.S.

⁴¹ S. 409.256(11), F.S.

⁴² *Id.*

⁴³ S. 409.2563, F.S.

⁴⁴ S. 409.256(2)(a), F.S.

⁴⁵ DOR, *Agency Bill Analysis HB 1087*, p. 5.

⁴⁶ *Id.*

⁴⁷ *Id.*

The bill authorizes DOR to commence an administrative proceeding, instead of the agency having to initiate a circuit court proceeding, to determine paternity or paternity and child support based on an affidavit or written declaration completed by a nonparent caregiver of the child who has knowledge of the child's paternity.

Administrative Establishment of Child Support Obligations

An administrative support order is a final order rendered by or on behalf of DOR that establishes or modifies the obligation of a parent to contribute to the support and maintenance of his or her child or children, which may include provisions for monetary support, retroactive support, health care, and other elements of support.

Under current law, DOR must file with the clerk of the circuit court a copy of an administrative support order. The depository of the county where the administrative support order is filed must:

- Act as the official recordkeeper for payments required under the administrative support order;
- Establish and maintain the necessary payment accounts;
- Upon a delinquency, initiate the judgment by operation of law procedure as provided by s. 61.14(6), F.S.; and
- Perform all other duties required of a depository with respect to a support order entered by a court of this state.

When a proceeding to establish an administrative support order is commenced, DOR must file a copy of the initial notice with the depository. The depository is then required to assign an account number and provide the account number to DOR within four business days after the initial notice is filed.

The depository's duties also include establishing and maintaining payment accounts for support orders in all cases for which DOR provides child support services, updating payment accounts based on daily collection files provided by DOR, recording tax refund offsets and other one-time payments provided by DOR, and payments received directly by the clerk.

Support Payments from Out of State Obligors

For cases in which the child support obligor lives or works in another state, the clerk may not credit the obligor's account for collections received by another state without a Florida court order approving the credit. However, since a Florida administrative support order is not a court order, a circuit court case is typically not available in which a motion for credit can be filed with the court. In some cases in which payments are being made to another state, DOR also receives support payments from federal offsets and other one-time collections. DOR reports these collections to the depository and the clerk credits the payments to the obligor's account. However, the absence of a complete accounting of payments at the depository gives the appearance that payments were not made. This can result in misunderstandings by the parties, the clerk, and DOR, which may result in inappropriate enforcement or collection actions, including judgments by operation of law initiated by the depository under s. 61.14(6), F.S.

Effect of the Bill

The bill requires that if DOR receives a payment record from a Title IV-D agency or a court outside the state of Florida, and the payment record shows the obligor made a payment in that state pursuant to an administrative support order rendered by DOR, the agency must file the payment record with the appropriate clerk of the court. The clerk shall review the payment record, update the clerk's payment accounts, and apply a credit for payments made to the other state for which the clerk has not previously provided credit. If the payment record from the other state indicates the obligor has made payments that are not reflected in the clerk's payment accounts, the clerk must credit the account in the amount of the payment made to the other state. Any party to the administrative proceeding may dispute the application of credit in a subsequent proceeding concerning payment under the administrative support order.

B. SECTION DIRECTORY:

- Section 1:** Amends s. 61.046, F.S., relating to definitions.
- Section 2:** Amends s. 61.13016, F.S., relating to suspension of driver licenses and motor vehicle registrations.
- Section 3:** Amends s. 61.181, F.S., relating to depository for alimony transaction, support, maintenance, and support payments; fees.
- Section 4:** Amends s. 61.30, F.S., relating to child support guidelines; retroactive child support.
- Section 5:** Amends s. 409.256, F.S., relating to administrative proceeding to establish paternity or paternity and child support; order to appear for genetic testing.
- Section 6:** Amends s. 409.2563, F.S., relating to administrative establishment of child support obligations.
- Section 7:** Amends s. 61.13, F.S., relating to support of children; parenting and time-sharing; powers of court.
- Section 8:** Amends s. 61.1811, F.S., relating to clerk of the court Child Support Enforcement Collection System Trust Fund.
- Section 9:** Amends s. 61.1814, F.S., relating to Child Support Enforcement Application and Program Revenue Trust Fund.
- Section 10:** Provides an effective date of July 1, 2023, except for section 4 which is effective upon becoming law.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None.

2. Expenditures:

None.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None.

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None.

D. FISCAL COMMENTS:

The bill has no fiscal impact on state or local government revenues or expenditures.⁴⁸

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

⁴⁸ Email from Chris Ellis, Revenue Program Administrator II, Florida Department of Revenue, RE: HB 1087 fee language (Mar. 13, 2023).

1. Applicability of Municipality/County Mandates Provision:

Not Applicable. This bill does not appear to require counties or municipalities to spend funds or take action requiring the expenditures of funds; reduce the authority that counties or municipalities have to raise revenues in the aggregate; or reduce the percentage of state tax shared with counties or municipalities.

2. Other:

None.

B. RULE-MAKING AUTHORITY:

Current law provides DOR with sufficient rulemaking authority to execute the provisions of the bill.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

IV. AMENDMENTS/COMMITTEE SUBSTITUTE CHANGES