

THE FLORIDA REVENUE PRIMER

Florida's Needs & How We Pay for Them
April 2003

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WHY YOU SHOULD READ THIS PRIMER

Most people talk and think a lot about the taxes they pay. But even if you've never thought about taxes or how they affect our state and our community, you will want to read this primer. The reason is that taxes affect all of us in our daily lives. For instance, they affect the number and quality of the schools our children attend and the teachers who instruct them, the quality of our roads and mass transportation systems, and whether our elders are able to obtain quality affordable health care in their homes or other community-based settings.

State and local taxes and fees are a way for Florida residents to pool their resources to make sure that they have the things they need and want. If state and local taxes are spent correctly, they are also a way to bring back to Florida more of the federal tax dollars that Floridians send to the federal government each year.

Essentially, state and local taxes and fees are about choices. For instance, do we want to raise money for schools, or enact more tax cuts? Do we want a tax system that applies equally to people or businesses regardless of their circumstances or do we want to have exemptions for certain kinds of products or people in certain situations? If we want to exempt certain people, businesses or products from taxes, who and what should be exempt, and under what circumstances? Do we want to depend on state or local taxes for the majority of our needs, or do we want to maximize the amount of federal tax dollars we draw back to Florida?

WHO SHOULD CARE ABOUT THESE ISSUES AND WHY

Florida Businesses:

Your business needs a proper infrastructure that is capable of producing and supporting good workers and provides a healthy economic environment in which your business can grow and prosper. This infrastructure includes a strong educational system, decent transportation and housing, and competent comprehensive governmental services. The information in this primer will help you better understand what Florida's state and local governments can do to ensure that your business needs are met.

Florida Legislators:

You are already well informed on many aspects of revenue and tax issues, but the information in this primer will present you with new perspectives and additional data and particulars that will help you in making the difficult decisions you face during this legislative season and beyond.

County & Municipal Governments:

Your agencies need adequate monetary support from state and federal governments. Local revenue sources are not able to keep up with increased demands for services while state funding is being reduced. As a local government leader, you need to know as much as you can about how our state revenue system can be shored up so it can assist communities to meet their obligations to its residents.

Parents:

Your children need schools with adequate funding to pay for new facilities, equipment and qualified teachers to instruct them and the increasing number of public school students newly arrived to Florida. You need to know all you can about the state revenue situation so you can insist that Florida's new class size constitutional amendment is implemented in accordance with the voters' mandate.

Senior Citizens:

You need adequate access to affordable home-based health services, prescription drugs, and doctor visits. You need to feel safe in your home and in your community, and to have access to safe and efficient transportation. Many of the programs that benefit you are targeted for cuts because there aren't enough state revenues to fund them. You need to know about Florida's revenue system so that you can make sure that the programs you need are safeguarded.

State University Students:

You need ready access to quality education, and assurance that tuition will not be increased to unaffordable levels. Recently, your tuition costs have been increasing at an alarming rate. You need to know about Florida's revenue system so that you can protect the quality and affordability of your higher education.

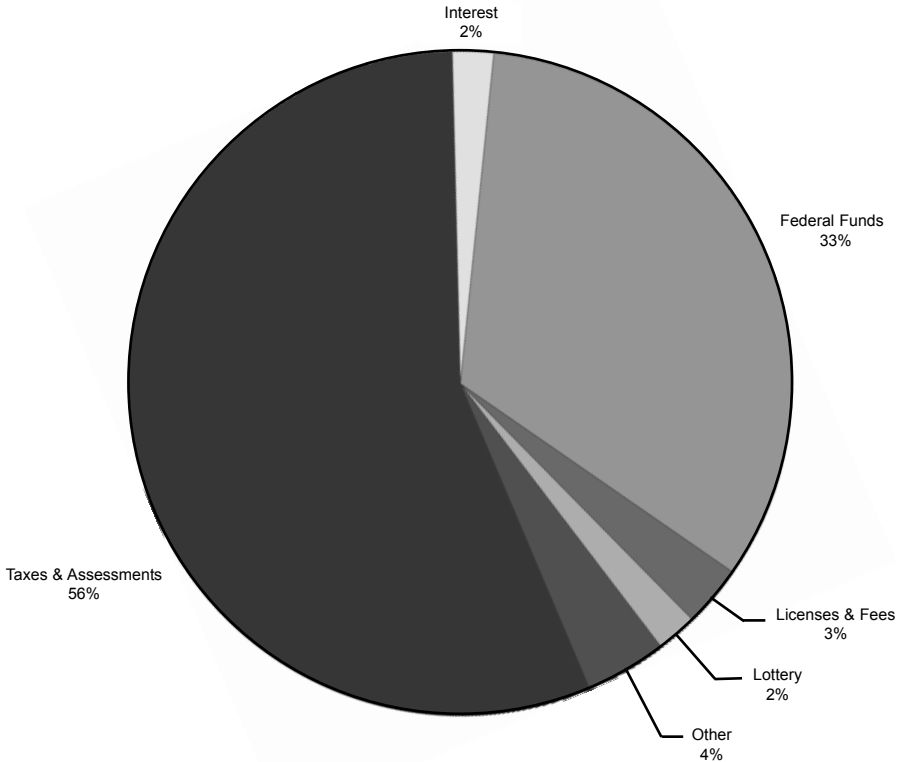
Taxpayers:

Everyone in Florida pays taxes and is affected by the choices made as to the kinds of taxes levied, and who pays them. As a taxpayer, you need for Florida's tax system to distribute the tax burden in a way that is fair to both rich and poor. And you need for Florida's tax system to provide enough revenue to adequately fund vital services like roads and public transportation, schools, libraries, police, fire, rescue, courts, licensing, and safety net.

WHAT YOU WILL LEARN FROM THIS PRIMER

Whether you are a taxpayer or a policy maker, this primer will give you an overview of the amount of money that is collected by Florida's state and local governments, which of Florida's people and businesses are paying taxes and fees, and how much. It will give you a sense of the amount of federal tax money that is being brought back into Florida, and what could be done to draw down more. And it will help you understand some of the ways in which Florida can make sure that it has an adequate amount of money to meet the needs of its people, even in hard economic times.

SOURCES OF REVENUE COLLECTED BY THE STATE OF FLORIDA, FISCAL YEAR 2001-02



Source: 2003 Florida Tax Handbook Including Fiscal Impact of Potential Changes, Senate Finance and Taxation Committee, House Committee on Finance and Tax, Office of Economic and Demographic Research, and Office of Research and Analysis of the Department of Revenue, Tallahassee, 2003, hereafter cited as “2003 Florida Tax Handbook.” (Fund sources include general revenue and trust funds.)

HOW MUCH MONEY IS FLORIDA'S STATE GOVERNMENT COLLECTING?

This chart shows where the state got its money in fiscal year 2001-02, the last fiscal year for which there are complete data (July 1, 2001-June 30, 2002).

Well over half (56 percent) of Florida's revenue comes from the taxes it collects.

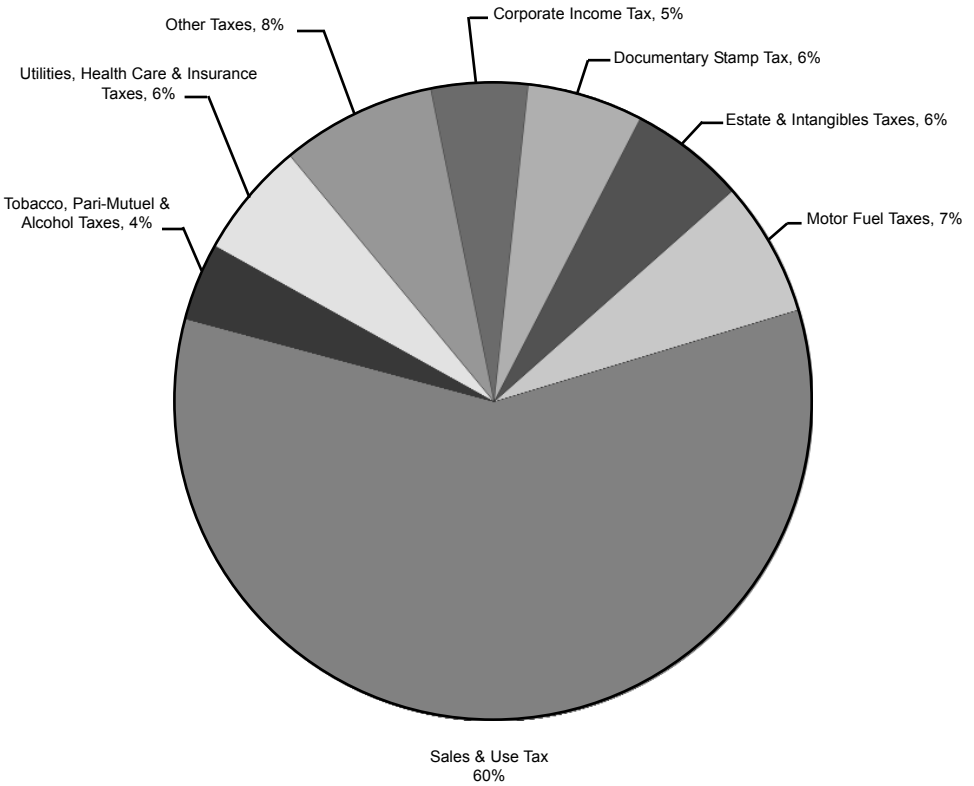
Another 33 percent comes from the federal government.

The lottery contributes 2 percent of state revenue after subtracting for expenses, including prizes.

Fees and licenses, interest and miscellaneous other revenues make up the balance.

According to the Spring 2002 Florida Consensus Estimating Conference Revenue Analysis, the state is expected to take in \$49.1 billion in fiscal year 2002-03 (the current fiscal year), and \$52.3 billion in fiscal year 2003-04 (the fiscal year for which the legislature is presently working up a budget).

TAXES COLLECTED BY THE STATE OF FLORIDA, FISCAL YEAR 2001-02



Source: 2003 Florida Tax Handbook. (Percentages add up to more than 100% due to rounding.)

WHAT TAXES DOES THE STATE COLLECT?

This chart looks at the 56 percent of state revenue that came from taxes in fiscal year 2001-02.

Three-fifths (59.9 percent) of Florida's tax money came from the sales and use tax.

Taxes on motor fuels (gasoline, diesel and aviation fuel) were the next largest source of tax revenue, but they brought in only around 7 percent (6.8 percent).

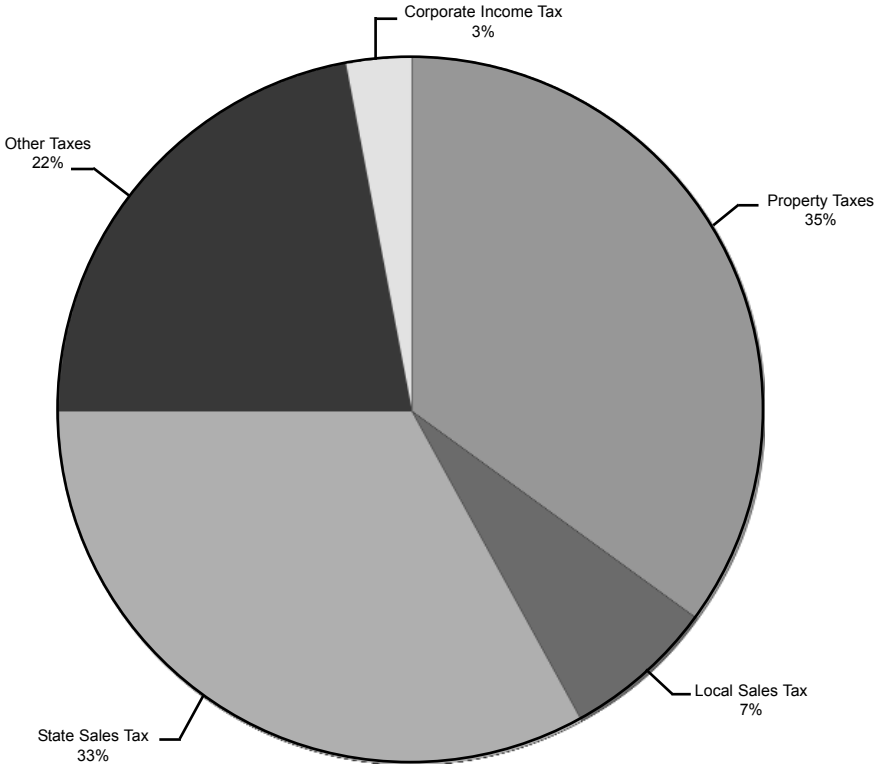
The documentary stamp tax brought in almost 6 percent (5.9 percent).

The estate and intangibles taxes taken together brought in less than 6 percent (5.7 percent). These taxes are projected to decrease substantially or cease altogether in the near future. Florida's estate tax is tied to the federal estate tax, which is scheduled to go out of existence in 2010, while the Florida legislature previously enacted another large decrease in the intangibles tax that will take effect in the 2004 tax year.

The corporate income tax (Florida's only income tax) brought in less than 5 percent (4.5 percent) of tax revenues.

Florida's "sin" taxes (cigarettes, tobacco products, alcohol & pari-mutuel) brought in a little less than 4 percent (3.8 percent) altogether.

STATE AND LOCAL TAXES IN FLORIDA, FISCAL YEAR 2001-02



Source: 2003 Florida Tax Handbook; Florida Consensus Estimating Conference Revenue Analysis, Vol. 18, Spring 2002, hereafter, Spring 2002 Revenue Analysis.

WHAT STATE AND LOCAL TAXES & FEES DO FLORIDIANS PAY?

This chart adds in the taxes collected by local Florida governments to the taxes collected by the state, and looks at combined state and local revenues from the point of view of the taxpayer—what taxes do Florida families pay?

Almost three-quarters (74.4 percent) of all state and local taxes paid by Florida taxpayers go to just two taxes—the property tax and the sales tax.

The sales tax (state and local) is the largest tax paid by Florida families. More than nine-tenths (93 percent) of the \$17.9 billion collected in fiscal year 2001-02 came from the 6 percent state sales tax that Floridians pay, while the remainder came from local options sales taxes self-imposed through local referenda to pay for local needs.

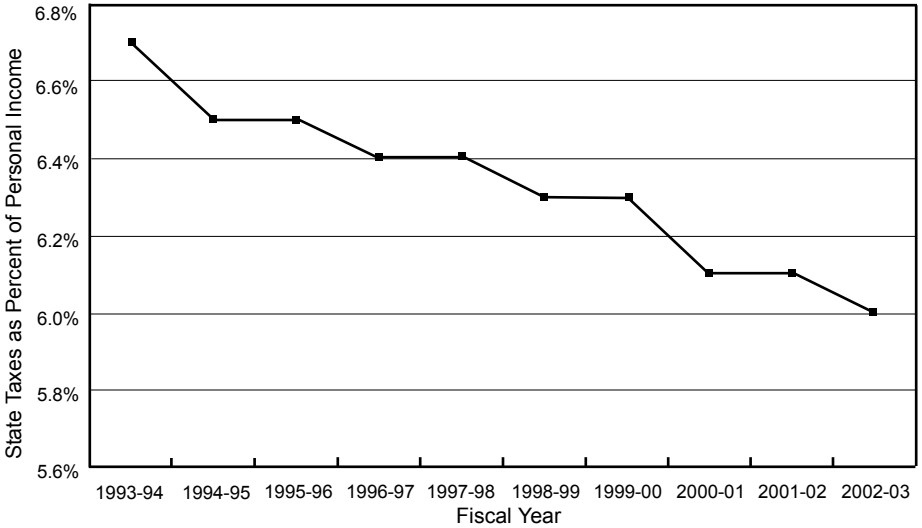
The property tax is the next largest tax. It is collected only by local governments, as the 1968 Florida Constitution prevents the state from taxing real property. Of the \$16.7 billion in property taxes collected in fiscal year 2001-02, 38 percent went to county governments, 42 percent was paid to school districts, and the remainder went to municipalities and special taxing districts.

All other state and local taxes, including the taxes on gasoline and motor fuels, the estate and intangibles taxes, and the corporate income tax make up about one-fourth (25.7 percent) of all state and local taxes paid in Florida.

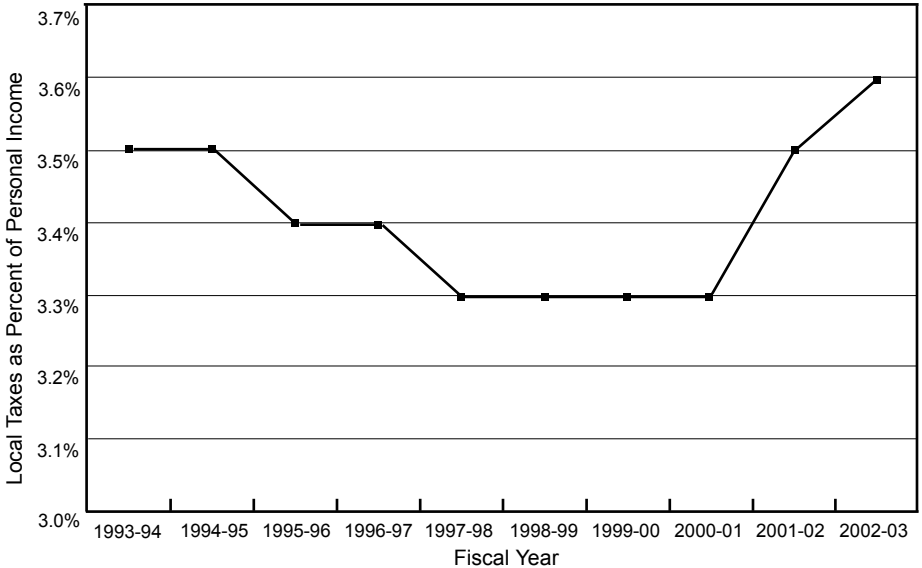
Although Florida’s families generally have a very low combined state and local tax burden, ranking 45th among the 50 states in state tax revenue as a percentage of personal income, Florida places an extremely high tax burden on its poorest residents. In fact, Florida imposes a higher tax burden on its poor residents than 48 other states. Florida families with yearly income of less than \$15,000 per year pay 14.4 percent of their income in state and local taxes. Only one other state, Washington, charges its poor residents more.

STATE & LOCAL TAXES PAID BY FLORIDIANS, 1993-2003

State Taxes as a Percentage of Personal Income



Local Taxes as a Percentage of Personal Income



Source: Personal Income – U.S. Department of Commerce, Bureau of Economic Analysis. State & Local Tax Revenue – 2003 Florida Tax Handbook.

HOW ARE STATE AND LOCAL TAXES CHANGING?

Since July 1993, state tax revenues have been falling as a percentage of statewide personal income—a standard measure of the size of a state’s economy. This indicates that the state revenues being collected are not keeping up with the growth in Florida’s population, and the need of Florida’s people for public services.

One reason for this is that the state legislature has authorized many exemptions to the state sales tax since it was enacted in 1949. These exemptions are now so numerous that the total amount of taxes exempted is projected to be more than \$24.8 billion in fiscal year 2003-04,* or almost one-and-one half times the \$17.7 billion that state authorities estimate will be collected.

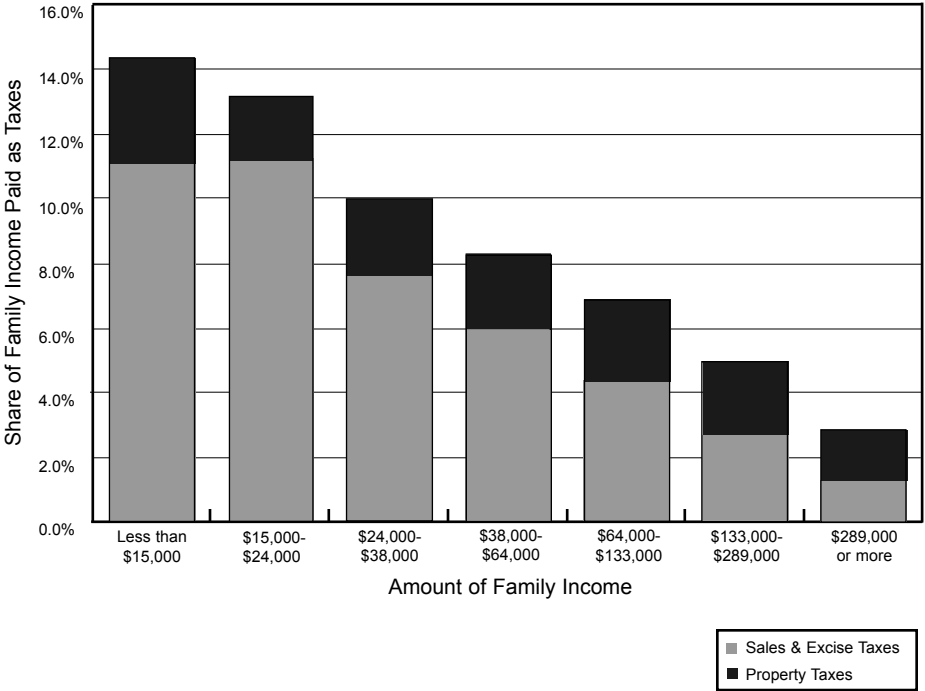
Among other reasons for the decline in revenue are cuts in the intangibles tax and corporate income tax enacted by the state legislature beginning in 1998, and reduction in estate tax collections because Florida’s estate tax is based on the federal estate tax, which is being eliminated.

While state revenue fell steadily throughout the period beginning in July 1993, local taxes first fell as a percentage of state personal income, and then increased to a level higher than their fiscal year 1993-4 level. This documents the trend noted by local political leaders of shifting expenses previously borne by the state treasury to county and municipal governments.** Despite the increase in local taxes, the total tax burden as a percentage of personal income has decreased from 10.2 percent to 9.7 percent since 1993.

* Although the 2003 Florida Tax Handbook lists this as the value of all taxes presently exempted, it also states that repeal of all existing exemptions would be somewhat less than this amount, because some exemptions overlap, p.116.

** See *The Unfair Burden: Local impacts of Florida’s tax structure and fiscal policies*, Florida Association of Counties, March 2003.

STATE & LOCAL TAXES AS A PERCENT OF FAMILY INCOME - 2002



Source: R. McIntyre, R. Denk, N. Francis, M. Gardner, W. Gomaa, F. Hsu, R. Sims, *Who Pays?* Institute on Taxation and Economic Policy, Washington, D.C., January 2003.

HOW MUCH DO FLORIDA FAMILIES PAY?

This chart shows the percent of their income that Florida families paid in state and local taxes during 2002. The wealthiest 1 percent of Florida families -- those with income over \$289,000 -- paid just 3 percent of their incomes in Florida state and local taxes. After subtracting offsets for federal income tax deductions, the wealthiest Florida families contributed only 2.7 percent of their income to state and local government.

The poorest 20 percent of Florida families -- those with income of less than \$15,000 per year -- paid 14.4 percent of their income in Florida taxes, almost 5 times the tax burden on the very wealthiest Floridians. The average poor Florida family -- with income of \$9,200 per year -- contributed 14.4 percent (\$1,325) to state and local government, leaving them with a total disposable income of \$7,875, well below the 2002 federal poverty level of \$8,860 for a one-person household.

The 20 percent of Florida families in the middle income bracket earned between \$24,000 and \$38,000 per year. They paid 9.9 percent of their income to the state and local government, more than 3 times the rate at which the wealthiest Florida families were taxed. The average earnings among these middle income Floridians totaled \$30,000. After subtracting offsets for federal income tax deductions, middle income Florida families contributed 9.8 percent (\$2,940) of their income to state and local government.

A major reason for the inequality in Florida's tax system is that it relies heavily on sales taxes for revenue. Because low-income people must spend all or most of their income in order to survive, they are charged sales and other taxes on most of their earnings. In addition, many of the items that wealthier people buy, such as services, are exempted from Florida's sales tax.

A tax that charges a higher rate to low-income families than high income families is called a regressive tax, while one that charges high income families a higher rate than low-income families is called a progressive tax. Sales taxes are generally regressive, while income taxes tend to be progressive.

IS THE STATE MEETING THE NEEDS OF FLORIDIANS?

Since 1993, the amount of state taxes paid by Floridians as a percentage of personal income has decreased from 6.7 percent to 6.2 percent. According to the state Senate, Florida is facing a shortfall of approximately \$1.5 billion in meeting its budgetary needs for Fiscal Year 2003-04. Other estimates of Florida's budget shortfall place it as high as \$4 billion. Due to the cost of decreasing the size of public school classes, the Governor has called into question whether this voter mandated change can or should be honored. The Florida House of Representatives has proposed a budget that calls for cuts in practically all essential medical and human services in order to accommodate the state's revenue shortfall. Dedicated trust funds and emergency funds are also targeted as revenue sources.

Although the economic slowdown is responsible for some of the reduction in revenue, the decrease in state taxes as a percentage of personal income over the past decade shows that Florida's revenue crisis is based on structural problems. Unless something is done to augment the amount of revenue being collected, Florida will continue to struggle to meet the most basic needs of its people regardless of how well the economy recovers.

The fact that Florida's tax system needs fixing is also evident because of the staggeringly high taxes paid by low-income Floridians—families earning less than \$15,000 per year pay a daunting 14.4 percent of their income to state and local government, in comparison to the relatively low taxes on the wealthy—families earning more than \$289,000 per year pay only 2.7 percent of their income. Florida's tax system is therefore also in need of repair because it fails to collect from those who can most afford to pay and places a heavy burden on those who can afford it the least.

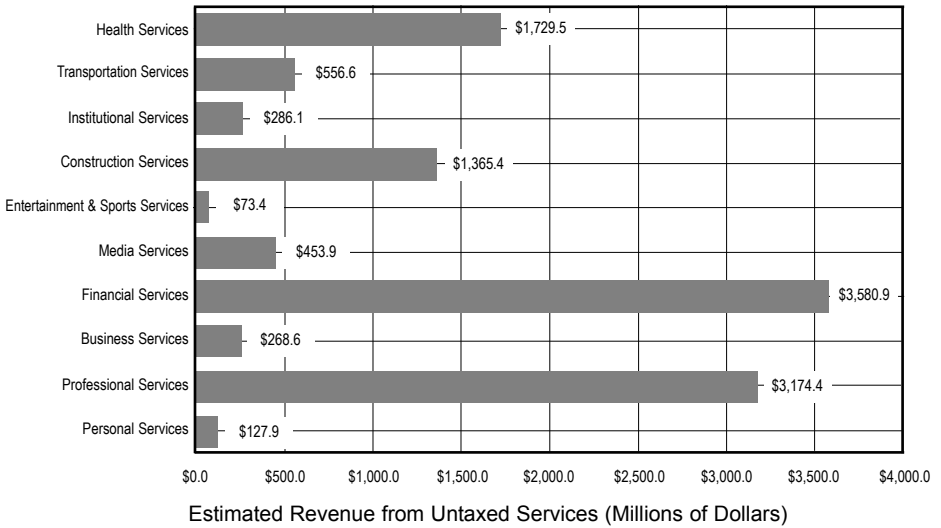
Finally, Florida's revenue system needs to be changed so that it generates enough proceeds to meet the state's needs even in lean economic times. Florida's present heavy reliance on the sales tax is problematic because the amount of revenue produced is directly related to good economic conditions. That is, the amount of sales taxes collected decreases during recession (when the need for government services is greatest), and increases during economic boom times (when the need for government services is less).

FLORIDA'S REVENUE SYSTEM NEEDS FIXING

1. The revenue being collected does not cover Florida's basic needs.
2. Florida's tax system places a huge burden on low-income Floridians and a relatively light responsibility on Floridians with high income.
3. The kind of revenue generated by Florida's tax system decreases during economic downturns when Floridians need the revenue the most.

The following are just some of the possible ways in which to change Florida's revenue system.

POTENTIAL SALES TAX REVENUE FROM SERVICES



Source: 2003 Florida Tax Handbook, pp. 117-120 (First Year Cash estimates).

WHAT CAN FLORIDA DO TO MODERNIZE ITS SALES TAX?

Step 1. Covering Services: Florida could modernize its sales tax by expanding it to cover services, which have historically been exempted from most sales tax bases.

The Florida Consensus Estimating Conference has estimated that taxing services could raise \$11.6 billion in fiscal year 2003-4. The chart shows the amount of revenue that could be collected under each category.

Since low-income Florida families are already overtaxed, it makes sense to exempt basic services such as housing, health care, education, transit, banking, insurance, legal and funeral services. The legislature could also choose to exempt services used primarily by businesses, since many economists argue that taxing such services has a potentially negative effect on the economy. Even if Florida didn't reinstate taxes on all services, but excluded services used primarily by businesses, and basic services used by low-income families, the revenue from reinstating all the remaining taxes could amount to as much as \$3.8 billion.*

Re-establishing taxes on services used by wealthier families, while keeping taxes off services used primarily by businesses and poorer families would have the effect of rectifying some of the worst inequality in the present state tax system. If sufficient additional revenues are raised by restoring taxes on services, the legislature could then lower Florida's sales tax below its present 6 percent rate, thereby further reducing the inequality in the state's system of taxation.

* M. Mazerov, *Expanding State Sales Taxation of Services: Options and Issues*, Center on Budget and Policy Priorities, Washington, D.C., March 2003.

TAXING INTERNET SALES OF OUT-OF-STATE COMPANIES DOING BUSINESS IN FLORIDA



WHAT CAN FLORIDA DO TO MODERNIZE ITS SALES TAX? (CONTINUED)

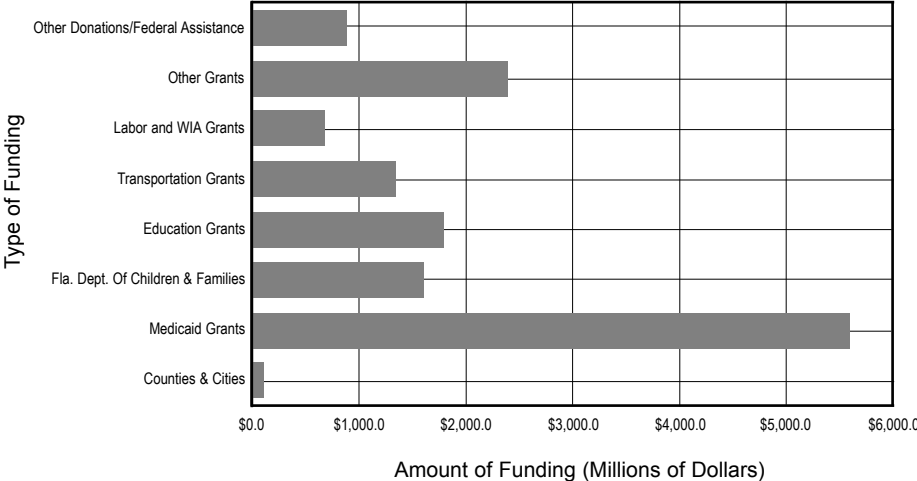
Step 2. Taxing Internet Sales: Florida could also position itself to tax internet sales by adopting the uniform law recommended by the Multistate Tax Commission. Although this may not result in increased revenues during the next fiscal year, enacting legislation now will allow Florida to take advantage of this source of taxation as early as possible.

The United States Supreme Court decided in 1992 that individual states cannot require online and catalog retailers to collect sales taxes unless the retailers have a physical presence in the state, but that Congress has the ultimate power to decide whether and how states should tax internet sales. The federal Government Accounting Office has estimated that the amount of revenue lost by states in 2003 as a result of the Supreme Court's decision will amount to between \$4.9 and \$20.2 billion in 2003.

Since the Supreme Court's 1992 decision, state governments have been asking Congress to pass legislation to allow them to tax internet sales. More recently, the revenue offices of 34 states, including Florida, have met to come up with a fair way to tax internet sales. Together, they developed the Streamlined Sales and Use Tax Agreement, which they approved on November 12, 2002. The agreement meets nearly all the criteria that members of Congress have said are pre-requisites for Congress to pass a federal law. The agreement will take effect when at least 10 states making up at least 20 percent of the total population of states with a sales tax have approved the agreement.

The Florida legislature needs to immediately pass a law to implement the voluntary agreement. In that way, Florida can begin to tax internet sales as soon as practicable after Congress takes action.

FEDERAL FUNDS IN THE STATE BUDGET, 2001-02



Source: 2003 Florida Tax Handbook.

CAN FLORIDA DRAW DOWN MORE FEDERAL DOLLARS?

Federal funds and donations make up one-third of Florida's budget. This chart shows the amount of federal revenue Florida received in fiscal year 2001-02. According to the Kennedy School of Government, Florida received about the same amount from the federal government as Floridians paid in federal taxes in 1999. However, Florida ranked 31st among the states in this "trade," that is, 30 states made a better bargain than Florida. In addition, Florida's "trade" has worsened since 1983, when the state ranked 19th and received \$1.09 for every \$1.00 it paid.*

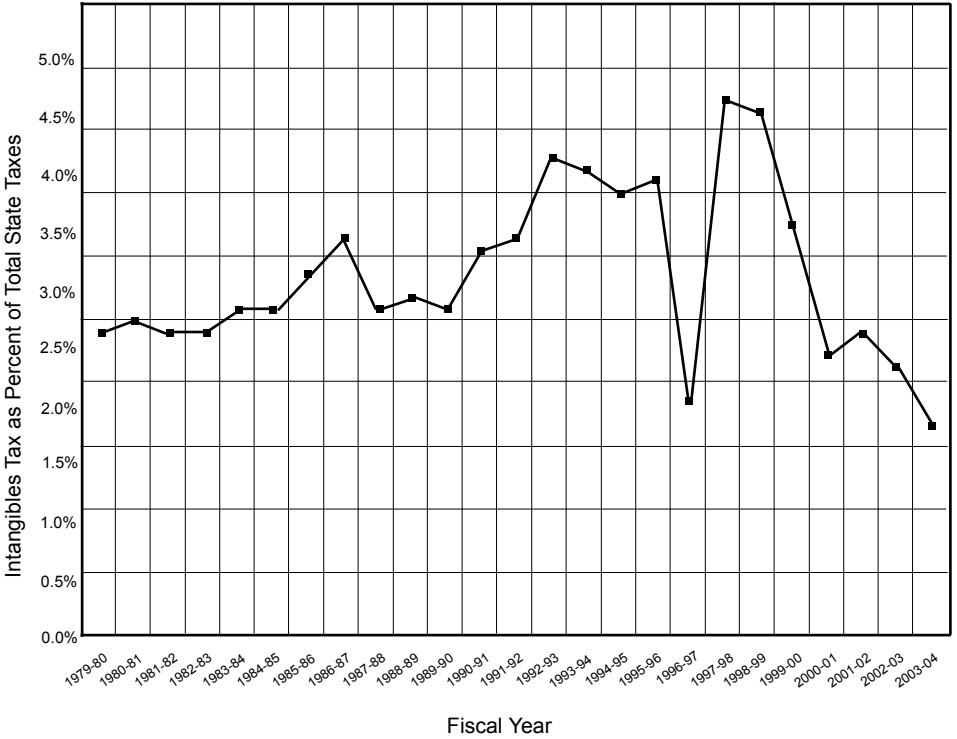
Although Florida drew down more than \$14 billion in donations and federal assistance in fiscal year 2001-02, it could do better. Florida ranked 40th among the states in the amount of funding that it drew down from the federal government for assistance programs, and 40th among the states in the amount it received in non-defense discretionary funds.* Florida TaxWatch estimates that unclaimed federal dollars that are rightly due to Florida could result in an increase of \$900 million per year.**

In addition, instead of cutting health and human services, Florida can maximize its federal revenues by judicious expansion in the areas of Medicaid, education, transportation, and family and juvenile services, among others.

* H. Leonard and J. Walder, *The Federal Budget and the States, 1999*, 24th Ed., Kennedy School of Government, Boston, MA, December 15, 2000.

** *Joint Report of the Florida TaxWatch Cost Savings Task Force and The Center for a Competitive Florida Task Force on Tax System Modernization*, Tallahassee, 2003.

FLORIDA'S INTANGIBLES TAX AS A PERCENTAGE OF TOTAL STATE TAXES, 1979-2003



Source: Spring 2002 Revenue Analysis

SHOULD FLORIDA'S INTANGIBLES TAX BE RESTORED?

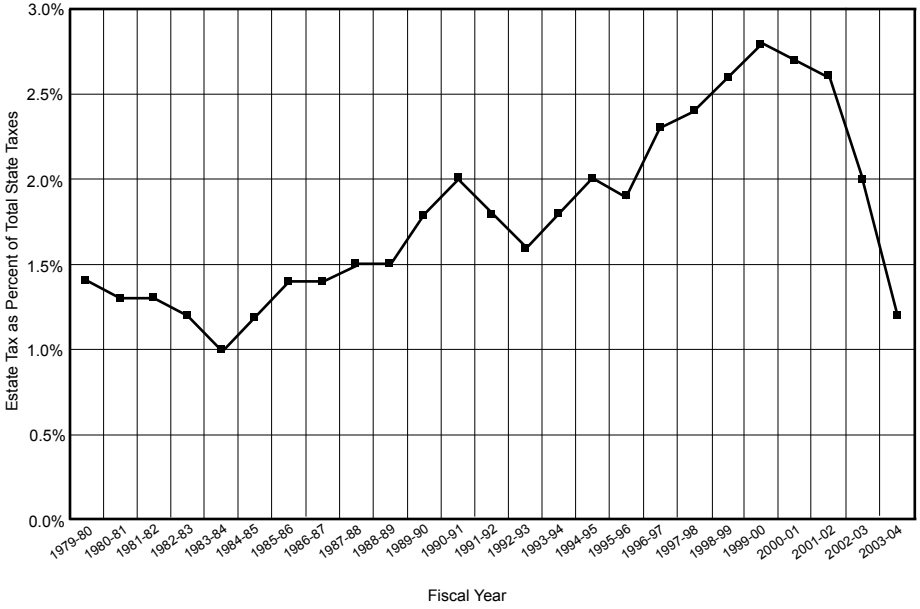
One of Florida's few progressive taxes is the intangibles tax, which applies to stocks, bonds and certain other financial assets over a certain amount. A tax on wealth such as the intangibles tax acts to shore up the state budget in hard economic times because savings do not decrease as quickly or as much as spending does in a downturn.

This chart shows the intangibles tax revenue as a percentage of total state tax revenues since 1979. The intangibles tax was severely cut in 1998, and has been going down each year since that date.

The Florida Constitution prevents the intangibles tax from being set higher than 2 mills. The present rate is 1 mill on stocks, bonds, notes, governmental leaseholds, and interests in limited partnerships registered with the SEC, and 2 mills on obligations secured by liens on Florida realty at the time they are recorded. The significant reductions of recent years have primarily taken the form of exemptions rather than reductions in the millage rate.

If the exemptions enacted in 1998 were eliminated, and the intangibles tax is reinstated to its pre-1998 level, it could generate an additional \$800 million. Because only relatively wealthy people are subject to the intangibles tax, its reinstatement would also help to rebalance the tax burden which now disproportionately falls on low-income Floridians.

FLORIDA'S ESTATE TAX AS A PERCENTAGE OF TOTAL STATE TAXES, 1979-2003



Source: *Spring 2002 Revenue Analysis*.

SHOULD FLORIDA'S ESTATE TAX BE DE-LINKED FROM THE FEDERAL ESTATE TAX?

Like its intangibles tax, Florida's estate tax is undergoing a rapid decrease. As shown in this chart, the estate tax accounted for 2.8 percent of Florida's state tax revenue in 1999, and is predicted to account for only 1.2 percent by 2003. This is unfortunate for the same reason as the loss of revenue from the intangibles tax—it is a tax on wealth which holds up as a revenue source in economic downturns, and also taxes the well-to-do rather than Florida's overtaxed low-income families.

Unlike the corporate income and the intangibles taxes, however, Florida's estate tax cannot be reinstated by the legislature alone—it requires an amendment to the Florida Constitution. The reason is that federal law requires that the federal estate tax be phased out by 2010 and the Florida Constitution forbids any state estate tax in excess of the amount that can be credited against the federal estate tax. To de-link Florida's estate tax from the federal estate tax so as to preserve it as a revenue source, the state legislature will need to submit the question to the voters.

Reinstating the estate tax to its 1999 level would generate an additional \$500 million in revenues.

SHOULD FLORIDA INCREASE ITS CIGARETTE & GAS TAXES?

Cigarette Taxes*

Florida's cigarette tax is 33.9¢ per pack. Twenty-eight states and the District of Columbia have higher cigarette taxes than Florida. An increase of 1¢ per pack would yield an additional \$12.3 million per year.

Motor Fuel Taxes*

Florida's tax on gasoline and diesel fuel is 4 percent. Some local governments levy additional taxes. An increase in the state gasoline and diesel fuel tax of 1¢ would yield an additional \$96.5 million annually. An increase of 1¢ in the state's aviation fuel tax would bring in an additional \$11.5 million per year.

* Taxes on cigarettes and motor fuel grow more slowly than most, and are therefore not a good means of keeping pace with the needs associated with a high growth state such as Florida.

SHOULD FLORIDA ENACT AN INCOME TAX?

Forty three states and the District of Columbia levy a personal income tax. The only states which do not are Alaska, Florida, Nevada, South Dakota, Texas, Washington and Wyoming.

State income taxes are generally progressive, that is, higher income taxpayers pay proportionately more. An income tax can be structured to make it more or less progressive.

Because state income taxes are deductible for federal tax purposes, approximately 24 percent of a state flat rate tax on a federal tax liability tax base would be shifted to the federal treasury.* This means that as a whole, Floridians would end up paying only 76 percent of the amount of state income taxes owed, because they would pay 24 percent less in federal income taxes. Although Florida would receive 100 percent of the state income tax revenues from Florida taxpayers, about one-fourth of this amount would be subsidized by the federal government through federal income tax deductions, thereby increasing Florida's share of federal revenues.

In order to enact a state income tax, the legislature would have to submit the question to Florida voters because the Florida Constitution now prohibits a state income tax.

A one percent state income tax imposed on all income that is taxable for federal income tax purposes would yield \$2.5 billion annually. If taxable income of up to \$20,000 per year were exempt, a one percent state income tax would yield \$1.3 billion per year.*

**2003 Florida Tax Handbook.*

OPTIONS FOR RAISING REVENUE

	Revenue Amount (millions \$)	Discussed on Page Number
Amount of revenue presently projected (fiscal year 2003-04)	\$52,338.0	5
Extending the sales tax to all services	\$11,600.0	17
Extending the sales tax to non-basic services used primarily by individuals	\$3,800.0	17
Drawing down more federal funds	\$900.0	21
Reinstatement of intangibles tax	\$800.0	23
De-linking Florida estate tax from federal estate tax	\$500.0	25
Penny increase in cigarette tax	\$12.3	26
Penny increase in motor fuel tax	\$11.5	26
One percent state income tax	\$2,500.0	27
One percent state income tax (first \$20,000 exempt)	\$1,300.0	27

CONCLUSION

This final chart sums up the options identified in this primer for raising additional revenues. There are advantages and disadvantages to each option, but most of the listed alternatives would tend to make the system of taxation more equitable than it is now. (An exception is the proposed increase in the tax on motor fuels, because of its impact on low-income families.)

Some of the alternatives require voter ratification (for example, de-linking of the state estate tax from the federal estate tax) and therefore cannot be enacted by the state legislature during this legislative session. Others (taxing of internet sales) require congressional approval—however, the state legislature can take steps now to position Florida so that it can take advantage of the option as soon as Congress acts.

Just as it is important for all Floridians to understand the information in this primer, it is essential for all Floridians to participate in making the difficult decisions for which the present budget shortfall calls. All of us, business owners, state legislators, county and municipal governments, parents, senior citizens, university students, and all other Floridians must jointly decide what is best for our state and its people. This primer is meant to help us begin this process.



HUMAN SERVICES COALITION OF DADE COUNTY

Founded in 1996, the Human Services Coalition of Dade County (HSC) works to empower individuals and communities to create a more just society by promoting civic engagement, economic fairness and access to health and human services. At the heart of these efforts is a belief that individuals, families and communities will be strengthened through increased public awareness and civic involvement in improving systems of care.

HSC is a membership-based coalition composed of over 6,000 members, representing community groups, faith-based organizations, policy makers, businesses and individuals.



THE FLORIDA FISCAL POLICY PROJECT

The Florida Fiscal Policy Project was created in March 2003 to:

- Provide independent non-partisan analysis of revenue and budgetary issues affecting the state of Florida
- Research, write and publish reports on policy issues affecting Florida's economic and fiscal health with a focus on low-income Floridians
- Generate broad public discussion and involvement in policy decisions relating to Florida's finances and economy

The Florida Revenue Primer is the first in a series of publications that aim to make state fiscal policy accessible to Floridians from all walks of life, thereby encouraging wide-ranging participation in state economic decision-making.

BECOME A MEMBER OF HSC!

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Special Thanks to:  John S. and James L.
Knight Foundation