



Government Efficiency & Accountability Council

**Wednesday, March 26, 2008
10:15 AM – 12:00 PM
Morris Hall (17 HOB)**

**Marco Rubio
Speaker**

**Frank Attkisson
Chair**

Council Meeting Notice

HOUSE OF REPRESENTATIVES

Speaker Marco Rubio

Government Efficiency & Accountability Council

Start Date and Time: Wednesday, March 26, 2008 10:15 am

End Date and Time: Wednesday, March 26, 2008 12:00 pm

Location: Morris Hall (17 HOB)

Duration: 1.75 hrs

Consideration of the following proposed council bill(s):

PCB GEAC 08-26 -- State Law Enforcement Radio System Trust Fund

PCB GEAC 08-27 -- Department of Revenue

PCB GEAC 08-28 -- Retirement Contribution Rates

PCB GEAC 08-29 -- Corporate Income Tax

Discussion regarding the FY 2008-09 budget for the following agencies:

Department of the Lottery

Department of Management Services

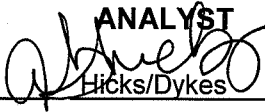

Department of Military Affairs

Department of Revenue

NOTICE FINALIZED on 03/24/2008 16:15 by MXE

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: PCB GEAC 08-26 State Law Enforcement Radio System Trust Fund
SPONSOR(S): Government Efficiency & Accountability Council
TIED BILLS: **IDEN./SIM. BILLS:**

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
Orig. Comm.: Government Efficiency & Accountability Council		 Hicks/Dykes	Cooper 
1) _____	_____	_____	_____
2) _____	_____	_____	_____
3) _____	_____	_____	_____
4) _____	_____	_____	_____
5) _____	_____	_____	_____

SUMMARY ANALYSIS

Current Florida law does not provide authority for the Department of Management Services to incur expenditures in the state agency law enforcement radio system trust fund for the purpose of providing radio assistance to state agencies and local law enforcement agencies.

This bill authorizes the Department of Management Services to incur expenditures in the state agency law enforcement radio system trust fund for the purpose of providing radio assistance to state agencies and local law enforcement agencies.

This bill also clarifies that the Department of Management Services shall determine and direct the purposes for which the funds of the state agency law enforcement radio system trust fund are used.

The fiscal impact is minimal.

This bill is effective upon becoming law.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. HOUSE PRINCIPLES ANALYSIS:

This bill does not appear to implicate any of the House Principles.

B. EFFECT OF PROPOSED CHANGES:

Current Situation

Subsection (17) of section 318.18, F.S., directs the quarterly deposit of revenues from the \$3 surcharge paid on all criminal offenses listed in s. 318.17, F.S., and for all noncriminal moving traffic violations under chapter 316, F.S., into the State Agency Law Enforcement Radio System Trust Fund of the Department of Management Services for the state agency law enforcement radio system, as described in s. 282.1095, F.S.

The function of providing radio assistance to state agencies and local law enforcement agencies is funded through General Revenue not the State Agency Law Enforcement Radio System Trust Fund.

Effect of Proposed Changes

This bill authorizes the Department of Management Services to incur expenditures in the State Agency Law Enforcement Radio System Trust Fund for the purpose of providing radio assistance to state agencies and local law enforcement agencies.

This bill also clarifies that the Department of Management Services is responsible for determining and directing the purposes for which the funds of the State Agency Law Enforcement Radio System Trust Fund are used.

C. SECTION DIRECTORY:

Section 1 amends s. 318.18, F.S. to revise trust fund purposes.

Section 2 provides an effective date of July 1, 2008.

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:

This bill shifts current expenditures in the amount of \$214,721 for the administration of radio assistance to state and local law enforcement agencies from General Revenue to the State Agency Law Enforcement Radio System Trust Fund. This bill also shifts 2 FTE's to the State Agency Law Enforcement Radio System Trust Fund. It is projected that \$6.7M will be collected in revenues for FY 2008-09. The fiscal impact is minimal.

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.

D. STATEMENT OF THE SPONSOR

Not applicable.

IV. AMENDMENTS/COUNCIL SUBSTITUTE CHANGES

Not applicable.

PCB GEAC 08-26

ORIGINAL

YEAR

1 A bill to be entitled
 2 An act relating to state agency law enforcement radio
 3 system trust fund; amending s. 318.18, F.S.; revising
 4 trust fund purposes to include radio assistance to state
 5 agencies and local law enforcement agencies; clarifying
 6 that the Department of Management Services determine and
 7 direct the funds; providing an effective date.

8
 9 Be It Enacted by the Legislature of the State of Florida:

10
 11 Section 1. Subsection (17) of section 318.18, Florida
 12 Statutes, is amended to read:

13 318.18 Amount of penalties.--The penalties required for a
 14 noncriminal disposition pursuant to s. 318.14 or a criminal
 15 offense listed in s. 318.17 are as follows:

16 (17) In addition to any penalties imposed, a surcharge of
 17 \$3 must be paid for all criminal offenses listed in s. 318.17
 18 and for all noncriminal moving traffic violations under chapter
 19 316. Revenue from the surcharge shall be remitted to the
 20 Department of Revenue and deposited quarterly into the State
 21 Agency Law Enforcement Radio System Trust Fund of the Department
 22 of Management Services for the state agency law enforcement
 23 radio system, as described in s. 282.1095, and to provide
 24 technical assistance to state agencies and local law enforcement
 25 agencies with their statewide system of regional law enforcement
 26 communications, as described in s. 282.111. This subsection
 27 expires July 1, 2012. The Department of Management Services may
 28 retain funds sufficient to recover the costs and expenses

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ORIGINAL



YEAR

29 | incurred for the purposes of managing, administering, and
 30 | overseeing the Statewide Law Enforcement Radio System and for
 31 | the purpose of providing technical assistance to state agencies
 32 | and local law enforcement agencies with their statewide system
 33 | of regional law enforcement communications. ~~The Department of~~
 34 | ~~Management Services working in conjunction with the Joint Task~~
 35 | ~~Force on State Agency Law Enforcement Communications~~ may
 36 | recommend to the Department of Management Services ~~shall~~
 37 | ~~determine and direct the purposes for which these funds~~ may be
 38 | ~~are~~ used to enhance and improve the radio system. The Department
 39 | of Management Services shall determine and direct the purposes
 40 | for which these funds are used in accordance with this
 41 | subsection.

42 | Section 2. This act shall take effect July 1, 2008.

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: PCB GEAC 08-27 Department of Revenue
SPONSOR(S): Government Efficiency & Accountability Council
TIED BILLS: **IDEN./SIM. BILLS:**

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
Orig. Comm.: Government Efficiency & Accountability Council		 Fox/Dykes	Cooper 
1)			
2)			
3)			
4)			
5)			

SUMMARY ANALYSIS

The Certification Trust Fund is used to pay expenses associated with the Department of Revenue's (department) duties to upgrade assessment and collection skills for local government officials at training schools and programs. This bill expands the authorized uses of the Certification Trust Fund to include payment of salaries and benefits of department employees whose duties are directly associated with conducting training schools.

The department is required by statute to provide aerial photographs every three years to all sixty-seven county property appraisers to insure that all properties are listed on the tax roll. The department currently pays all expenses associated with providing these aerial photographs. This bill requires counties with populations of more than 25,000 to bear the expense of obtaining aerial photographs and authorizes the department to impose a fee on these counties equal to the cost of obtaining the photographs. The department will continue to pay for aerial photographs for the counties that have a population of 25,000 or less.

The department is currently required to provide mapping grants to counties that need to convert their manual maps to digital form in order for the counties to take advantage of the Geographic Information System. This bill eliminates state funding for mapping grants to counties that have not converted their maps to digital form.

The department is currently required to provide copies of property tax forms, at no charge, to counties with a population of 100,000 or less. This bill eliminates the requirement for the department to provide property tax forms to those counties.

It is estimated that this bill will have a significant positive net fiscal impact on the General Revenue Fund. The recurring positive fiscal impact in Fiscal Year 2008-2009 is \$1.3 million. It will have a negative impact on the Certification Trust Fund of \$200,000.

This bill will be a negative fiscal impact on certain counties totaling approximately \$1.1 million in FY 2008-09.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. HOUSE PRINCIPLES ANALYSIS:

Ensure Lower Taxes – This bill eliminates state funding associated with mapping grants and tax forms for the counties, and eliminates the majority of state funding for aerial photography for counties. This will result in a positive impact on General Revenue. The fund shift to the Certification Trust Fund will also result in a positive impact on General Revenue.

B. EFFECT OF PROPOSED CHANGES:

Certification Program Trust Fund

The Certification Program Trust Fund was created in 1990 in s.195.002, F.S. This trust fund was formed for the purpose of paying expenses pertaining to the Department of Revenue's (department) duty to upgrade assessment and collection skills for local government officials at training schools and programs. The trust fund may be used to pay reasonable expenses incurred by the department for hiring instructors, travel, office operations, certificates of completion, badges or awards, and food service incidental to conducting such schools. Monies deposited into the trust fund are obtained from tuition and fees collected from those who register for the various certification courses offered by the department.¹

This bill expands the authorized uses of the Certification Trust Fund to include payment of salaries and benefits of department employees whose duties are directly associated with conducting training schools. Currently, there are 3 FTE directly related with these schools in the Property Tax Oversight Program that are being funded from General Revenue. With this statutory modification and fund shift, the Certification Program Trust Fund will pay for the salaries and benefits of these 3 FTE.

Aerial Photography

Section 195.022, F.S., requires the department to provide aerial photographs and non-property ownership maps every three (3) years to all sixty-seven (67) county property appraisers to insure that all properties are correctly listed on the county tax rolls. The counties rely on the use of aerial photography for discovery, location, and identification of property characteristics. In order to meet the statutory obligation of providing these photographs for the counties, the department contracts for aerial photography services for a minimum of 22 counties each year. The department currently has eleven qualified aerial vendors under a five year contract to fly and produce large-scale digital ortho-photography. Ortho-photography is digital imagery in which distortion from the camera angle and topography of the ground have been removed, thus equalizing the distances represented on the photo image. The department has a current appropriation of \$1,326,266 in General Revenue to pay all expenses associated with providing aerial photographs to the counties.

This bill requires counties with populations of more than 25,000 to bear the expense of obtaining aerial photographs and authorizes the department to impose a fee on these counties equal to the cost of obtaining the photographs. Those fifty counties would have to pay for the cost of the aerial photography service before the photographs are created. Payments by the counties will be deposited into the Certification Program Trust Fund. The department will continue to appropriate \$450,000 in General Revenue to pay for aerial photographs for counties with a population less than 25,000. As of April 1, 2007, there are 17 counties with a population under 25,000². The counties are Bradford, Baker,

¹ Correspondence by Department of Revenue – received by email March 19, 2008 on file with the Government Efficiency & Accountability Council

² Bureau of Economic and Business Research

Calhoun, Dixie, Franklin, Gilchrist, Glades, Gulf, Hamilton, Holmes, Jefferson, Lafayette, Liberty, Madison, Taylor, Union, and Washington.

Mapping Grants

The Mapping Grants Program was established in 1999 to assist counties with converting their manual maps to digital form. Only counties with large tax bases could afford to convert their maps and take advantage of Geographic Information System (GIS) integrated with their map and appraisal systems. The GIS is a system that captures, stores, analyzes, and manages geographical information data such as identifying wetlands or undeveloped property. It is used also to identify all parcels and structures along with the meets and bounds in a digital environment.

Smaller counties with limited resources have taken advantage of this program and currently have functional digital parcel maps that are being utilized within their property appraisal process. Currently, most counties have completed all of their mapping to digital form.³ At this time, only four counties have not fully converted their maps to the GIS. Those counties are Franklin, Polk, Putnam, and Suwannee.⁴ The grant award is a 50% cost share not to exceed \$75,000 per year for outsourcing the digital conversion or to upgrade the accuracy of their digital maps. Grant money cannot be used for hardware or software.

This bill eliminates state funding for mapping grants for the remaining counties that have not fully converted their maps to the GIS system (Franklin, Polk, Putnam, and Suwannee). These counties will have to pay the full expense of converting their maps to the GIS system. The cost of converting their maps to digital varies due to the size of the counties. However, the cost is at least \$50,000 per county to convert to digital.

Property Tax Forms

In 1970, the department was given the oversight responsibility for property tax administration and the responsibility to provide all property tax forms to the sixty-seven counties. In the 2003 Special Session, the Legislature passed a bill requiring all counties over 100,000 to reproduce property tax forms at their own expense. Currently, the department provides copies of all the tax forms, at no charge, to counties with a population of 100,000 or less. All counties may currently access and print these forms off the department's website.

This bill amends s. 195.022, F.S., to eliminate the requirement for the department to provide forms, at no cost, to counties with a population of 100,000 or less. These counties will now have access and may print these forms directly off the department's website. The other option that the county has is that they may receive a hard copy of the form from the department. The cost varies by form ranging from \$0.02 - \$0.79 per copy. The counties would have to pay the cost upfront before receiving the forms.

C. SECTION DIRECTORY:

- Section 1. Amends s. 195.002, F.S., to allow the Certification Trust Fund to pay for salaries and benefits.
- Section 2. Amends s. 195.022, F.S., to eliminate funding for tax forms for counties with a population of 100,000 or less; eliminate funding for mapping grants to all counties; eliminate funding for aerial photography for counties with a population of 25,000 or more.
- Section 3. Amends s. 195.087, F.S., to require counties to pay costs related to aerial photography provided by the department.
- Section 4. Provides an effective date of July 1, 2008.

³ Meeting with Department of Revenue – March 18, 2008.

⁴ Meeting with Department of Revenue – March 18, 2008.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues: The positive impact on General Revenue is estimated as follows:

Fund Shift to the Certification Trust Fund	\$ 200,000
Reduction of Funding for Aerial Photography	\$ 876,266
Elimination of Funding for Mapping Grants	\$ 75,000
Elimination of Funding for Tax Forms	<u>\$ 105,000</u>
Total	\$1,256,266

2. Expenditures: The negative impact on trust funds is estimated as follows:

Certification Trust Fund	\$ 200,000
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B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues: None

2. Expenditures:

The counties with a population over 25,000 must pay in advance the costs associated with the aerial photography services. The cost for the counties would be approximately \$876,266 per year.

Franklin, Polk, Putnam, and Suwannee counties would pay the full cost of converting their maps to the GIS system. Their expense would vary due to size but would be at least \$50,000 per county.

All counties must pay for copies of tax forms. Their expense would be the cost of printing out the tax form at their respective office or pay upfront to the department for copies of the forms. The cost of the forms ranges from \$0.02 - \$0.79 per copy.

- C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR: None

- D. FISCAL COMMENTS: None

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision: The mandates provision of Article VII, subsection 18 (a) may apply because certain counties will be required to make expenditures for forms and aerial photographs; however, if it is determined that this bill constitutes a mandate, an exemption would apply because county expenditures are insignificant (less than \$1.9 million annually).

2. Other: None

- B. RULE-MAKING AUTHORITY: None

C. DRAFTING ISSUES OR OTHER COMMENTS: None

D. STATEMENT OF THE SPONSOR: Not applicable.

IV. AMENDMENTS/COUNCIL SUBSTITUTE CHANGES

N/A

PCB GEAC 08-27

ORIGINAL

YEAR

1 A bill to be entitled
 2 An act relating to the Department of Revenue; amending s.
 3 195.002, F.S., authorizing payment of salaries and
 4 benefits for certain employees; amending s. 195.022, F.S.,
 5 requiring all counties to pay for reproducing department
 6 forms; requiring certain counties to pay fees for aerial
 7 photographs and maps; amending s. 195.087, F.S.,
 8 authorizing property appraisers to pay fees for aerial
 9 photographs and maps; providing an effective date.

10
 11 Be It Enacted by the Legislature of the State of Florida:

12
 13 Section 1. Subsection (2) of section 195.002, Florida
 14 Statutes, is amended to read:

15 195.002 Supervision by Department of Revenue.--

16 (2) In furtherance of its duty to conduct schools to
 17 upgrade assessment skills and collection skills, the department
 18 may establish by rule committees on admissions and
 19 certification. Additionally, the department may incur reasonable
 20 expenses for hiring instructors, travel, office operations,
 21 certificates of completion, badges or awards, ~~and~~ food service
 22 incidental to conducting such schools, salaries and benefits of
 23 department employees whose duties are directly associated with
 24 developing and conducting such schools, and ~~for~~ administering
 25 any certification program under s. 145.10 or s. 145.11. The
 26 department may charge a tuition fee and an examination fee to
 27 any person who attends such a school and may charge a fee to
 28 certify or recertify any person under such a program. The

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29 department shall deposit such fees into the Certification
 30 Program Trust Fund which is created in the State Treasury. There
 31 shall be separate school accounts and program accounts in the
 32 trust fund for property appraisers and for tax collectors. The
 33 department shall use money in the fund to pay such expenses.

34 Section 2. Section 195.022, Florida Statutes, is amended
 35 to read:

36 195.022 Forms to be prescribed by Department of Revenue.--
 37 The Department of Revenue shall prescribe all forms to be used
 38 by property appraisers, tax collectors, clerks of the circuit
 39 court, and value adjustment boards in administering and
 40 collecting ad valorem taxes. The department shall prescribe a
 41 form for each purpose. ~~For counties with a population of 100,000~~
 42 ~~or fewer, the Department of Revenue shall furnish the forms. For~~
 43 ~~counties with a population greater than 100,000,~~ The county
 44 officer shall reproduce forms for distribution at the expense of
 45 his or her office. A county officer may use a form other than
 46 the form prescribed by the department upon obtaining written
 47 permission from the executive director of the department;
 48 however, no county officer shall use a form the substantive
 49 content of which is at variance with the form prescribed by the
 50 department for the same or a similar purpose. If the executive
 51 director finds good cause to grant such permission he or she may
 52 do so. The county officer may continue to use such approved form
 53 until the law which specifies the form is amended or repealed or
 54 until the officer receives written disapproval from the
 55 executive director. Otherwise, all such officers and their
 56 employees shall use the forms, and follow the instructions

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57 applicable to the forms, which are prescribed by the department.
 58 The department, upon request of any property appraiser or, in
 59 any event, at least once every 3 years, shall prescribe and
 60 furnish such aerial photographs and nonproperty ownership maps
 61 to the property appraisers as are necessary to ensure that all
 62 real property within the state is properly listed on the roll.
 63 All photographs and maps furnished to counties with a population
 64 of 25,000, or fewer, shall be paid for by the department as
 65 provided by law. For counties with a population greater than
 66 25,000, the department shall furnish such items at the property
 67 appraisers' expense. The department may incur reasonable
 68 expenses for procuring aerial photographs and nonproperty
 69 ownership maps and may charge a fee to the respective property
 70 appraiser equal to the cost incurred. The department shall
 71 deposit such fees into the Certification Program Trust Fund,
 72 created pursuant to s. 195.002(2). There shall be a separate
 73 account in the trust fund for the aid and assistance activity of
 74 providing aerial photographs and nonproperty ownership maps to
 75 property appraisers. The department shall use money in the fund
 76 to pay such expenses. All forms and maps furnished by the
 77 ~~department shall be paid for by the department as provided by~~
 78 ~~law.~~ All forms and maps and instructions relating to their use
 79 shall be substantially uniform throughout the state. An officer
 80 may employ supplemental forms and maps, at the expense of his or
 81 her office, which he or she deems expedient for the purpose of
 82 administering and collecting ad valorem taxes. The forms
 83 required in ss. 193.461(3)(a) and 196.011(1) for renewal
 84 purposes shall require sufficient information for the property

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85 | appraiser to evaluate the changes in use since the prior year.
 86 | If the property appraiser determines, in the case of a taxpayer,
 87 | that he or she has insufficient current information upon which
 88 | to approve the exemption, or if the information on the renewal
 89 | form is inadequate for him or her to evaluate the taxable status
 90 | of the property, he or she may require the resubmission of an
 91 | original application.

92 | Section 3. Subsection (4) of section 195.087, Florida
 93 | Statutes, is amended to read:

94 | 195.087 Property appraisers and tax collectors to submit
 95 | budgets to Department of Revenue.--

96 | (4) The property appraisers and tax collectors of this
 97 | state are hereby authorized to pay any fee established by the
 98 | department for attendance by an employee at a school established
 99 | and conducted by the department pursuant to s. 195.002. Further,
 100 | the travel and per diem expenses of such employee may be paid as
 101 | set forth in s. 112.061. The property appraisers of this state
 102 | are hereby authorized to pay the fee established by the
 103 | department for aerial photographs and nonproperty ownership maps
 104 | provided by the department, that are not paid for by the
 105 | department, pursuant to s. 195.022.

106 | Section 4. This act shall take effect July 1, 2008.

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: PCB GEAC 08-28 Retirement Contribution Rates
SPONSOR(S): Government Efficiency & Accountability Council
TIED BILLS: **IDEN./SIM. BILLS:**

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
Orig. Comm.: Government Efficiency & Accountability Council		<i>Abney</i> Hicks/Dykes	Cooper <i>W</i>
1)			
2)			
3)			
4)			
5)			

SUMMARY ANALYSIS

Section 121.71, F.S., authorizes the uniform retirement contribution rates by member class and subclass for the defined benefit and optional retirement programs for the Florida Retirement System (FRS).

Section 121.031, F.S., requires the administrator of the System [the Department of Management Services] to provide for an annual actuarial study of the System and to report the results to the legislature by December 31 prior to the next legislative session. The legislature generally adopts revised rates during that legislative session. Participating employers in the Florida Retirement System must make monthly contributions to fund the System based upon the rates as established in s. 121.71, F.S.

This bill amends s. 121.71, F.S., to revise the rates that are scheduled to become effective July 1, 2008; thereby, continuing the current year rates that became effective July 1, 2007. In addition, the bill establishes new rates to become effective on July 1, 2009. The rates proposed for July 1, 2009, are based on the results of blending the defined contribution and defined benefit plans as calculated by the actuary in the blended-rates study dated December 2007.

The bill has no fiscal impact for fiscal year 2008-09 as current year retirement contribution rates are continued for fiscal year 2008-09.

The bill provides an effective date of July 1, 2008.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. HOUSE PRINCIPLES ANALYSIS:

This bill does not appear to implicate any of the House Principles.

B. EFFECT OF PROPOSED CHANGES:

Section 121.71, F.S., authorizes the uniform retirement contribution rates by member class and subclass for the defined benefit and optional retirement programs for the Florida Retirement System (FRS).

Section 121.031, F.S., requires the administrator of the System [the Department of Management Services] to provide for an annual actuarial study of the System and to report the results to the legislature by December 31 prior to the next legislative session. The legislature generally adopts revised rates during that legislative session. Participating employers in the Florida Retirement System must make monthly contributions to fund the System based upon the rates as established in s. 121.71, F.S.

This bill amends s. 121.71, F.S., to revise the rates that are scheduled to become effective July 1, 2008; thereby, continuing the current year rates that became effective July 1, 2007. In addition, the bill establishes new rates to become effective on July 1, 2009. The rates proposed for July 1, 2009, are based on the results of blending the defined contribution and defined benefit plans as calculated by the actuary in the blended-rates study dated December 2007.

FRS Actual and Proposed Contribution Rates

Membership Class	Current Law		House Bill (Proposed Law)	
	Effective July 1, 2007	Effective July 1, 2008 (Normal Cost Rates)	Effective July 1, 2008	Effective July 1, 2009 (Blended Normal Cost Rates)
Regular	8.69%	9.59%	8.69%	9.55%
Special Risk	19.76%	22.01%	19.76%	21.93%
Special Risk Administrative	11.39%	11.90%	11.39%	11.94%
Elected State Officers	13.32%	14.99%	13.32%	14.20%
Elected Justices, Judges	18.40%	20.46%	18.40%	20.30%
Elected County Officers	15.37%	17.15%	15.37%	16.94%
Senior Management	11.96%	13.35%	11.96%	12.92%
DROP	9.80%	10.89%	9.80%	10.96%

C. SECTION DIRECTORY:

Section 1. Amends s. 121.71, F.S., to change the Florida Retirement System contributions rates that will become effective on July 1, 2008, and to establish the rates to become effective on July 1, 2009.

Section 2. Provides that the bill takes effect July 1, 2008.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None.

2. Expenditures:

None as the bill continues the current year contribution rates for fiscal year 2008-09. The rates for fiscal year 2009-10 are slightly increased from those in current law.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None.

2. Expenditures:

None as the bill continues the current year contribution rates for fiscal year 2008-09. The rates for fiscal year 2009-10 are slightly increased from those in current law.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None.

D. FISCAL COMMENTS:

None.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

The mandates provision appears to apply because this bill requires counties and cities to spend funds or take an action requiring the expenditure of funds; however, an exception applies because the bill provides a declaration of important state interest and it requires all similarly situated persons to comply.

2. Other:

Article X, Section 14, State Constitution, and Part VII of ch. 112, F.S., separately require all public sector pension plans to prefund all promised pension benefits in a sound actuarial manner to avoid the intergenerational transfer of unfunded risk.

B. RULE-MAKING AUTHORITY:

None.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

D. STATEMENT OF THE SPONSOR

Not applicable.

IV. AMENDMENTS/COUNCIL SUBSTITUTE CHANGES

Not applicable.

PCB.GEAC 08-28

ORIGINAL

YEAR

1 A bill to be entitled
 2 An act relating to retirement; amending s. 121.71, F.S.;
 3 revising the payroll contribution rates for the membership
 4 classes of the Florida Retirement System for the state
 5 fiscal years effective July 1, 2008, and July 1, 2009;
 6 providing a declaration of important state interest;
 7 providing an effective date.

8
 9 Be It Enacted by the Legislature of the State of Florida:

10
 11 Section 1. Section 121.71, Florida Statutes, is amended to
 12 read:

13 121.71 Uniform rates; process; calculations; levy.--

14 (1) In conducting the system actuarial study required
 15 under s. 121.031, the actuary shall follow all requirements
 16 specified thereunder to determine, by Florida Retirement System
 17 employee membership class, the dollar contribution amounts
 18 necessary for the forthcoming fiscal year for the defined
 19 benefit program. In addition, the actuary shall determine, by
 20 Florida Retirement System membership class, based on an estimate
 21 for the forthcoming fiscal year of the gross compensation of
 22 employees participating in the optional retirement program, the
 23 dollar contribution amounts necessary to make the allocations
 24 required under ss. 121.72 and 121.73. For each employee
 25 membership class and subclass, the actuarial study shall
 26 establish a uniform rate necessary to fund the benefit
 27 obligations under both Florida Retirement System retirement
 28 plans, by dividing the sum of total dollars required by the

PCB.GEAC 08-28

ORIGINAL

YEAR

29 | estimated gross compensation of members in both plans.

30 | (2) Based on the uniform rates set forth in subsection
 31 | (3), employers shall make monthly contributions to the Division
 32 | of Retirement, which shall initially deposit the funds into the
 33 | Florida Retirement System Contributions Clearing Trust Fund. A
 34 | change in a contribution rate is effective the first day of the
 35 | month for which a full month's employer contribution may be made
 36 | on or after the beginning date of the change.

37 | (3) Required employer retirement contribution rates for
 38 | each membership class and subclass of the Florida Retirement
 39 | System for both retirement plans are as follows:
 40 |

Membership Class	Percentage of Gross Compensation, Effective July 1, <u>2008</u> 2007	Percentage of Gross Compensation, Effective July 1, <u>2009</u> 2008
Regular Class	8.69%	<u>9.55</u> 9.59%
Special Risk Class	19.76%	<u>21.93</u> 22.01%
Special Risk Administrative Support Class	11.39%	<u>11.94</u> 11.90%
Elected Officers' Class - Legislators,	13.32%	<u>14.20</u> 14.99%

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45	Governor, Lt. Governor, Cabinet Officers, State Attorneys, Public Defenders		
	Elected Officers' Class -	18.40%	<u>20.30</u> 20.46%
46	Justices, Judges		
	Elected Officers' Class -	15.37%	<u>16.94</u> 17.15%
47	County Elected Officers		
	Senior Management Class	11.96%	<u>12.92</u> 13.35%
48			
49	DROP	9.80%	<u>10.96</u> 10.89%
50			

51 (4) The state actuary shall recognize and use an
 52 appropriate level of available excess assets of the Florida
 53 Retirement System Trust Fund to offset the difference between
 54 the normal costs of the Florida Retirement System and the
 55 statutorily prescribed contribution rates.

56 Section 2. The Legislature finds that a proper and
 57 legitimate state purpose is served when employees and retirees

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58 | of the state and its political subdivisions, and the dependents,
59 | survivors, and beneficiaries of such employees and retirees, are
60 | extended the basic protections afforded by governmental
61 | retirement systems. These persons must be provided benefits
62 | that are fair and adequate and that are managed, administered,
63 | and funded in an actuarially sound manner, as required by
64 | Section 14, Article X of the State Constitution, and part VII of
65 | chapter 112, Florida Statutes. Therefore, the Legislature
66 | determines and declares that this act fulfills an important
67 | state interest.

68 | Section 3. This act shall take effect July 1, 2008.

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: PCB GEAC 08-29 Corporate Income Tax
SPONSOR(S): Government Efficiency & Accountability Council
TIED BILLS: **IDEN./SIM. BILLS:**

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
Orig. Comm.: Government Efficiency & Accountability Council		<i>JD</i> Levin/Dykes	Cooper <i>OK</i>
1) _____	_____	_____	_____
2) _____	_____	_____	_____
3) _____	_____	_____	_____
4) _____	_____	_____	_____
5) _____	_____	_____	_____

SUMMARY ANALYSIS

Florida's Corporate Income Tax Code follows the Federal Internal Revenue Code by using federal rules and starting with federal taxable income as the tax base for the Florida Income Tax. Section 220.03, Florida Statutes, defines specific terms as they apply to Florida's corporate income tax code. The term "Internal Revenue Code" is currently defined to mean those provisions of the United States Internal Revenue Code of 1986, as amended, in effect on January 1, 2007.

The bill updates the Florida Income Tax Code to reflect changes Congress made to the U.S. Internal Revenue Code of 1986 during 2007, by adopting the Internal Revenue Code as in effect on January 1, 2008. The definition provides for "piggybacking" each change made during 2007 to the Internal Revenue Code, except as provided in subsection (3) of s. 220.03, F.S.

In 2007, the United States Congress passed H.R. 5140, the Economic Stimulus Act of 2008, Public Law 110-185 (the "Act"). Section 102 of the Act increases the section 179 Internal Revenue Code ("IRC") limitations on expensing certain depreciable assets. Section 103 of the Act permits 50 percent depreciation for assets placed in service after December 31, 2007 and before January 1, 2009.

Section 220.241, F.S. currently provides that estimated taxes for the period April – June are required to be remitted no later than July 10. PCB GEAC 08–29 amends the section to require these payments to be made on or before June 30. The change in the due date for estimated quarterly tax payments for the period April to June from July 10 to June 30 will shift revenues from FY 2009 – 2010 to FY 2008 – 2009. This section will be effective January 1, 2009; and on March 21, 2008, the Revenue Estimating Conference adopted a \$93.8 million impact on state revenues for FY 2008-2009.

The Revenue Estimating Impact Conference considered H.R. 5140 on February 22, 2008. It adopted a FY 2008 – 2009 cash impact to state revenues of (\$146.8 million) and an indeterminate negative estimate as a recurring impact. Because of the fiscal impact on state revenues, the amendments Congress made to sections 168(k) and 179, IRC, will not be permitted to be used in the determination of taxable income for purposes of the Florida corporate income tax.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. HOUSE PRINCIPLES ANALYSIS:

None.

B. EFFECT OF PROPOSED CHANGES:

Florida's Corporate Income Tax Code follows the Federal Internal Revenue Code by using federal rules and starting with federal taxable income as the tax base for the Florida Income Tax. Section 220.03, Florida Statutes, defines specific terms as they apply to Florida's corporate income tax code. The term "Internal Revenue Code" is currently defined to mean those provisions of the United States Internal Revenue Code of 1986, as amended, in effect on January 1, 2007.

The bill updates the Florida Income Tax Code to reflect changes Congress made to the U.S. Internal Revenue Code of 1986 during 2007, by adopting the Internal Revenue Code as in effect on January 1, 2008. The definition provides for "piggybacking" each change made during 2007 to the Internal Revenue Code, except as provided in subsection (3) of s. 220.03, F.S.

In 2007, the United States Congress passed H.R. 5140, the Economic Stimulus Act of 2008, Public Law 110-185 (the "Act"). Section 102 of the Act increases the section 179 Internal Revenue Code ("IRC") limitations on expensing certain depreciable assets. Section 103 of the Act permits 50 percent depreciation for assets placed in service after December 31, 2007 and before January 1, 2009.

Section 220.241, F.S. currently provides that estimated taxes for the period April – June are required to be remitted no later than July 10. PCB GEAC 08–29 amends the section to require these payments to be made on or before June 30. The change in the due date for estimated quarterly tax payments for the period April to June from July 10 to June 30 will shift revenues from FY 2009 – 2010 to FY 2008 – 2009. This section will be effective January 1, 2009; and on March 21, 2008, the Revenue Estimating Conference adopted a \$93.8 million impact on state revenues for FY 2008-2009.

The Revenue Estimating Impact Conference considered H.R. 5140 on February 22, 2008. It adopted a FY 2008 – 2009 cash impact to state revenues of (\$146.8 million) and an indeterminate negative estimate for recurring impact. As a result of the fiscal impact on state revenues, the amendments Congress made to sections 168(k) and 179, IRC, will not be permitted to be used in the determination of taxable income for purposes of the Florida corporate income tax. The changes are effective upon becoming law and apply to tax years ending on or after December 31, 2008.

C. SECTION DIRECTORY:

Section 1: Amends s. 220.03(1)(n), and (2)(c), F.S., to update references to the Internal Revenue Code.

Section 2: Expects from the 2008 "piggyback" sections 102 and 103 of the Economic Stimulus Act of 2008, Public Law 110-185.

Section 3: Clarifies the adjustments necessary in s. 220.131, F.S.

Section 4: Provides rulemaking authority to the Department of Revenue.

Section 5: Amends subsection (1) of s. 220.241, F.S.

Section 6: Amends s. 220.33, F.S.

Section 7: Provides effective dates.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

The Revenue Estimating Impact Conference met on February 22, 2008, and estimated the impact of sections 102 and 103 of Public Law 110-185.

The conference adopted the following cash estimates, with 25% of the 2008-09 number being shifted into 2009-10. The conference adopted an indeterminate negative estimate for the recurring impact.

	FY 2008-09 Annualized	FY 2008-09 Cash	FY 2009-10 Cash
General Revenue	(Indeterminate)	(146.8)	(76.0)
State Trust			
Total State Impact			
Total Local Impact			
Total Impact	(Indeterminate)	(146.8)	(76.0)

	FY 2010-11 Cash	FY 2011-12 Cash
General Revenue	51.1	38.4
State Trust		
Total State Impact		
Total Local Impact		
Total Impact	51.1	38.4

The Revenue Estimating Conference on March 21, 2008, adopted a \$93.8 million impact (cash) on state revenues for FY 2008-2009 for sections 5 and 6 of the bill.

2. Expenditures:

The Department of Revenue will be required to change corporate forms and audit instruction.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None.

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None.

D. FISCAL COMMENTS:

None.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

Not applicable.

2. Other:

None.

B. RULE-MAKING AUTHORITY:

The bill grants rule making authority to the Department of Revenue.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

D. STATEMENT OF THE SPONSOR

No statement provided.

IV. AMENDMENTS/COUNCIL SUBSTITUTE CHANGES

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1 A bill to be entitled
 2 An act relating to the corporate income tax; amending s.
 3 220.03, F.S.; providing for the adoption of the 2008
 4 version of the Internal Revenue Code; providing for
 5 exceptions to the adoption; providing retroactivity;
 6 amending s. 220.13(1)(a), F.S., to apply the exceptions and
 7 authorizing rules; amending s. 220.241, F.S.; changing one
 8 due date for filing of estimated corporate income taxes;
 9 providing an effective date.

10

11 Be It Enacted by the Legislature of the State of Florida:

12

13 Section 1. Paragraph (n) of subsection (1) and subsection
 14 (2) of section 220.03, Florida Statutes, are amended to read:

15 220.03 Definitions.--

16 (1) SPECIFIC TERMS.--When used in this code, and when not
 17 otherwise distinctly expressed or manifestly incompatible with
 18 the intent thereof, the following terms shall have the following
 19 meanings:

20 (n) "Internal Revenue Code" means the United States
 21 Internal Revenue Code of 1986, as amended and in effect on
 22 January 1, 2008 ~~2007~~, except as provided in subsection (3).

23 (2) DEFINITIONAL RULES.--When used in this code and
 24 neither otherwise distinctly expressed nor manifestly
 25 incompatible with the intent thereof:

26 (a) The word "corporation" or "taxpayer" shall be deemed
 27 to include the words "and its successors and assigns" as if
 28 these words, or words of similar import, were expressed;

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29 (b) Any term used in any section of this code with respect
 30 to the application of, or in connection with, the provisions of
 31 any other section of this code shall have the same meaning as in
 32 such other section; and

33 (c) Any term used in this code shall have the same meaning
 34 as when used in a comparable context in the Internal Revenue
 35 Code and other statutes of the United States relating to federal
 36 income taxes, as such code and statutes are in effect on January
 37 1, 2008 2007. However, if subsection (3) is implemented, the
 38 meaning of any term shall be taken at the time the term is
 39 applied under this code.

40 Section 2. Subsection (3) of section 220.03, Florida
 41 Statutes, is amended to read:

42 220.03 Definitions.--

43 (3) FUTURE FEDERAL AMENDMENTS.--

44 (a) General application of section. On or after January
 45 1, 1972, when expressly authorized by law, any amendment to the
 46 Internal Revenue Code shall be given effect under this code in
 47 such manner and for such periods as are prescribed in the
 48 Internal Revenue Code, to the same extent as if such amendment
 49 had been adopted by the Legislature of this state.

50 (b) Section 102 of Public Law 110-185 amends sub-section
 51 179(b), Internal Revenue Code of 1986, as amended, and provides
 52 temporary increases in the limitations of expensing of certain
 53 depreciable business assets for tax years beginning after
 54 December 31, 2007. These temporary increases are disallowed
 55 amounts in computing adjusted federal income for the purpose of
 56 determining corporate income tax liability in Florida.

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57 (c) Section 103 of Public Law 110-185 amends subsection
 58 (k) of Section 168, Internal Revenue Code of 1986, as amended,
 59 for certain property acquired after December 31, 2007, and
 60 before January 1, 2009. Section 103 provides an additional
 61 allowance equal to 50 percent of the adjusted basis of the
 62 qualified property entitled to a depreciation deduction by
 63 section 167(a) for the taxable year in which such property is
 64 placed in service. These special depreciation allowances are
 65 disallowed amounts in computing adjusted federal income for the
 66 purpose of determining corporate income tax liability in
 67 Florida.

68 (d) It is the intent of the Legislature that these
 69 provisions be construed to disallow a deduction for bonus
 70 depreciation allowed under s. 168 of the Internal Revenue Code
 71 in computing Florida net income. The applicable depreciation
 72 conventions and recovery periods shall be computed in the same
 73 manner as they are computed by the taxpayer in determining
 74 federal taxable income. As used in this chapter, the term
 75 "bonus depreciation" includes all amounts allowed as a special
 76 allowance under s. 168(k) of the Internal Revenue Code.

77
 78 However, any such amendment shall have effect under this code
 79 only to the extent that the amended provision of the Internal
 80 Revenue Code shall be taken into account in the computation of
 81 net income subject to tax hereunder.

82 Section 3. Paragraph (a) of subsection (1) of section
 83 220.13, Florida Statutes, is amended to read:

84 220.13 "Adjusted federal income" defined.--

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85 (1) The term "adjusted federal income" means an amount
 86 equal to the taxpayer's taxable income as defined in subsection
 87 (2), or such taxable income of more than one taxpayer as
 88 provided in s. 220.131, for the taxable year, adjusted as
 89 follows:

90 (a) Additions.--There shall be added to such taxable
 91 income:

92 1. The amount of any tax upon or measured by income,
 93 excluding taxes based on gross receipts or revenues, paid or
 94 accrued as a liability to the District of Columbia or any state
 95 of the United States which is deductible from gross income in
 96 the computation of taxable income for the taxable year.

97 2. The amount of interest which is excluded from taxable
 98 income under s. 103(a) of the Internal Revenue Code or any other
 99 federal law, less the associated expenses disallowed in the
 100 computation of taxable income under s. 265 of the Internal
 101 Revenue Code or any other law, excluding 60 percent of any
 102 amounts included in alternative minimum taxable income, as
 103 defined in s. 55(b)(2) of the Internal Revenue Code, if the
 104 taxpayer pays tax under s. 220.11(3).

105 3. In the case of a regulated investment company or real
 106 estate investment trust, an amount equal to the excess of the
 107 net long-term capital gain for the taxable year over the amount
 108 of the capital gain dividends attributable to the taxable year.

109 4. That portion of the wages or salaries paid or incurred
 110 for the taxable year which is equal to the amount of the credit
 111 allowable for the taxable year under s. 220.181. This

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112 subparagraph shall expire on the date specified in s. 290.016
 113 for the expiration of the Florida Enterprise Zone Act.

114 5. That portion of the ad valorem school taxes paid or
 115 incurred for the taxable year which is equal to the amount of
 116 the credit allowable for the taxable year under s. 220.182. This
 117 subparagraph shall expire on the date specified in s. 290.016
 118 for the expiration of the Florida Enterprise Zone Act.

119 6. The amount of emergency excise tax paid or accrued as a
 120 liability to this state under chapter 221 which tax is
 121 deductible from gross income in the computation of taxable
 122 income for the taxable year.

123 7. That portion of assessments to fund a guaranty
 124 association incurred for the taxable year which is equal to the
 125 amount of the credit allowable for the taxable year.

126 8. In the case of a nonprofit corporation which holds a
 127 pari-mutuel permit and which is exempt from federal income tax
 128 as a farmers' cooperative, an amount equal to the excess of the
 129 gross income attributable to the pari-mutuel operations over the
 130 attributable expenses for the taxable year.

131 9. The amount taken as a credit for the taxable year under
 132 s. 220.1895.

133 10. Up to nine percent of the eligible basis of any
 134 designated project which is equal to the credit allowable for
 135 the taxable year under s. 220.185.

136 11. The amount taken as a credit for the taxable year
 137 under s. 220.187.

138 12. The amount taken as a credit for the taxable year
 139 under s. 220.192.

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140 13. The amount taken as a credit for the taxable year
 141 under s. 220.193.

142 14. Any amount in excess of \$25,000 allowable as a
 143 deduction for federal income tax purposes under s. 179 of the
 144 Internal Revenue Code for the taxable year.

145 15. Any amount allowable as a deduction for federal income
 146 tax purposes under ss. 167 or 168 of the Internal Revenue Code
 147 for the taxable year to the extent that such amount includes
 148 bonus depreciation allowable as deduction under s. 168(k) of the
 149 Internal Revenue Code.

150 Section 4. The Department of Revenue is authorized to adopt
 151 rules necessary to administer these provisions, including rules,
 152 forms, guidelines for computing, claiming, and adding back bonus
 153 depreciation under section 168(k) and deductions under section
 154 179 of the Internal Revenue Code.

155 Section 5. Subsection (1) of section 220.241, Florida
 156 Statutes, is amended to read:

157 220.241 Declaration; time for filing.--A declaration of
 158 estimated tax under this code shall be filed on or before the
 159 1st day of the 5th month of each taxable year, except that if
 160 the minimum tax requirement of s. 220.24(1) is first met:

161 (1) After the 3rd month and before the 6th month of the
 162 taxable year, the declaration shall be filed on or before the
 163 last ~~1st~~ day of the 6th month;

164 Section 6. Subsection (1), subsection (2) of section
 165 220.33, Florida Statutes, are amended to read:

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166 220.33 Payments of estimated tax.--A taxpayer required to
 167 file a declaration of estimated tax pursuant to s. 220.24 shall
 168 pay such estimated tax as follows:

169 (1) If the declaration is required to be filed on or
 170 before the first day of the fifth month of the taxable year, the
 171 estimated tax shall be paid in four equal installments. The
 172 first installment shall be paid at the time of the required
 173 filing of the declaration; the second and third installments
 174 shall be paid on or before the 1st day of the 7th and on or
 175 before the 10th months of the taxable year, respectively; and
 176 the fourth installment shall be paid on or before the 1st day of
 177 the next taxable year.

178 (2) If the declaration is required to be filed ~~on or~~
 179 before the first day of the seventh month of the taxable year,
 180 the estimated tax shall be paid in three equal installments. The
 181 first installment shall be paid at the time of required filing
 182 of the declaration; the second installment shall be paid on or
 183 before the 1st day of the 10th month of the taxable year; and
 184 the third installment shall be paid on or before the 1st day of
 185 the next taxable year.

186 Section 7. Sections 1, 2, 3, and 4 are effective upon
 187 coming law and shall apply to tax years ending on or after
 188 December 31, 2008. The remaining sections of this bill shall
 189 take effect January 1, 2009.

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No.1

Bill No. **PCB GEAC 08-29**

COUNCIL/COMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Council/Committee hearing bill: Government Efficiency &
2 Accountability Council
3 Representative(s) Grant offered the following:

4

5 **Amendment**

6 Remove line(s) 162-163 and insert:
7 taxable year, the declaration shall be filed ~~on~~ ~~or~~ before
8 the 1st day of the 7th month;

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 2

Bill No. **PCB GEAC 08-29**

COUNCIL/COMMITTEE ACTION

ADOPTED ___ (Y/N)
ADOPTED AS AMENDED ___ (Y/N)
ADOPTED W/O OBJECTION ___ (Y/N)
FAILED TO ADOPT ___ (Y/N)
WITHDRAWN ___ (Y/N)
OTHER _____

1 Council/Committee hearing bill: Government Efficiency &
2 Accountability Council
3 Representative(s) Grant offered the following:
4

5 **Amendment**

6 Remove line(s) 174-175 and insert:
7 shall be paid ~~on or~~ before the 1st day of the 7th month and
8 before the 1st day of the 10th months of the taxable year,
9 respectively; and
10
11

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 3

Bill No. **PCB GEAC 08-29**

COUNCIL/COMMITTEE ACTION

ADOPTED _____ (Y/N)
ADOPTED AS AMENDED _____ (Y/N)
ADOPTED W/O OBJECTION _____ (Y/N)
FAILED TO ADOPT _____ (Y/N)
WITHDRAWN _____ (Y/N)
OTHER _____

1 Council/Committee hearing bill: Government Efficiency &
2 Accountability Council

3 Representative(s) Grant offered the following:

4
5 **Amendment**

6 Remove line(s) 187-188 and insert:
7 becoming a law and shall operate retroactively to January 1,
8 2008. The remaining sections of this bill shall

9
10
11