

2007
FLORIDA TAX HANDBOOK
Including
Fiscal Impact of Potential Changes



Ken Pruitt
President of the Senate

Marco Rubio
Speaker of the House

Senator Mike Haridopolos
Chair
Senate Committee on Finance and Tax

Representative Ray Sansom
Chair
House Policy and Budget Council

Office of
Economic & Demographic Research

Florida Department of Revenue
Office of Resource Management

EXCLUSIONS, EXEMPTIONS, DEDUCTIONS AND CREDITS FROM THE SALES & USE TAX

In Statutory Order

Line No.	Enactment Date	Florida Statute		FY 2007-08 (in \$ m)	Ex. Type
1	1949	212.02(1), 212.04(1)(b)	Federal tax on admissions.	0.5	H
2	1990	212.02(1)	Hospital physical fitness facility charges.	2.2	H
3	1949	212.02(2)	Occasional or isolated sales by businesses and individuals. (*1)	25.1	M
4	1970	212.02(2)	Rent on low income housing.	63.7	H
5	1990	212.02(2)	Leasing of real property between certain corporations.	5.6	B
6	1979	212.02(10)(g)	Per diem and mileage charges paid to owners of railroad cars.	1.5	B
7	1995	212.02(10)(j)	Privilege, franchise and other fees paid to do business at airports	8.6	B
8	1949	212.02(14)(a)	Items purchased for subsequent resale. (*2)	36,285.8	(*)
9	1949	212.02(14)(c)	Materials used for packaging.	35.2	B
10	1949	212.02(14)(c)	Components or ingredients of processed or manufactured goods.	insig.	B
11	1998	212.02(14)(c)	Parts incorporated into repair for resale	insig.	B
12	1998	212.02(16)	Federal excise taxes imposed on retailers	1.0	B
13	1949	212.02(19)	Intangible personal property. (*4)	19,451.0	(*)
14	1998	212.02(20)	Automobiles loaned to driver education and safety programs	insig.	B
15	1998	212.02(28) & (29)	Fish breeding	0.1	B
16	2006	212.02(33)	Small private aircraft fleet of more than 25 planes	0.8	B
17	1949	212.03(4), 212.031(1)(a)2.	Rent charges paid by certain long term occupants.	4.0	H
18	1979	212.03(7)(a)	Rent charges paid by certain full-time students.	33.1	H
19	1979	212.03(7)(a)	Rent charges paid by active military personnel.	32.0	H
20	1972	212.03(7)(a)	Rent charges paid by permanent residents.	1,259.2	H
21	1972	212.03(7)(c)	Charges for rent in certain mobile home parks.	3.3	H
22	1979	212.03(7)(d)	Rent charges for living accommodations in migrant labor camps.	13.1	H
23	1969	212.031(1)(a)1.	Charges for renting property assessed as agricultural.	28.5	B
24	1985	212.031(1)(a)4.	Condominium recreational leases.	8.0	B
25	1987	212.031(1)(a)5.	Streets used by a utility for utility purposes.	40.5	B
26	1999	212.031(1)(a)5.	Cell phone towers & co-located equipment	3.4	B
27	2000	212.031(1)(a)5.	Cell phone towers	0.9	B
28	1987	212.031(1)(a)6.	Toll road charges.	64.7	M
29	1987	212.031(1)(a)6.	Street parking meter charges.	1.4	M
30	1987	212.031(1)(a)7.	Airport property used for landing, taxiing, or loading.	26.4	B
31	1987	212.031(1)(a)8.	Port property used for moving, loading or fueling of ships.	15.8	B
32	1997	212.031(1)(a)8.	Wharfage guarantees	0.4	B
33	1987	212.031(1)(a)9.	Leases/rentals of certain property used for movie productions	5.7	B
34	1983	212.031(1)(a)10.	Movie theater concession rent.	2.1	B
35	1999	212.031(1)(a)10.	Rents, subleases, or licenses in rec. or sports arenas, civic centers	0.7	B
36	2006	212.031(1)(a)12.	Rents, based on sales, from Souvenirs' leases in civic centers, 7-1-09	0.3	B
37	2000	212.031(1)(a)13.	Commercial Leases/Space Flight	0.8	B
38	1998	212.031(1)(b)	Pro-rated exemption for for-profit homes for the aged	insig.	B
39	1977	212.031(5)	Convention hall subleases.	7.7	B
40	1978	212.031(6)	Leases by agricultural fair associations.	insig.	B
41	1998	212.031(7)	Certain utility charges if separately billed	23.5	H
42	1998	212.031(8)	Certain lease termination payments	10.7	B
43	1999	212.031(9)	Highschool and college teams' stadium skyboxes	0.9	O
44	2000	212.031(10)	Entertainment Facilities	4.3	B
45	2006	212.04(1)(b)	Local seat surcharges or service charges, 7-1-09 repeal	1.3	M
46	1998	212.04(1)(d)	Travel agent mark-up on taxed admissions or transient rentals	insig.	B
47	1949	212.04(2)(a)1.	Admissions to certain school and state events.	8.1	M
48	1978	212.04(2)(a)2.a.	Dues, fees, and admissions charged by non-profit entities.	29.2	O
49	2006	212.04(2)(a)2.b.	Sports authority or Commission events; repeal 7-1-09	0.6	M
50	1980	212.04(2)(a)3.	Admissions paid by students for required sports or recreation.	6.0	M
51	1981	212.04(2)(a)4.	Super Bowl football tickets (impact only when held in Florida)	insig.	H
52	1994	212.04(2)(a)5.	Governmental participation or sponsorship fees	20.3	O
53	1989	212.04(2)(a)6.	Tickets for certain non-profit theater, opera or ballet events.	2.1	O
54	1998	212.04(2)(a)8.	Particip. fees to athletic events where spectators are charged admission	insig.	O
55	1963	212.04(2)(c), 212.02(20)	Pari-mutuel admissions tax imposed by s. 550.09.	insig.	B
56	1976	212.05(1)(a)2.	Sales of boats or airplanes removed from the state.	74.2	B
57	1971	212.05(1)(c)	Long term vehicle leases if tax paid when purchased by lessor.	2.2	B
58	1998	212.05(1)(g)	Newspaper and magazine inserts	41.3	B
59	1994	212.05(1)(h)1.	2% rate abatement for coin-operated amusement machines	4.9	B
60	1993	212.05(1)(k)	Law enforcement officers' protection services.	4.2	B
61	1999	212.05(1)(k)	US legal coins and coins in excess of \$500	0.4	B
62	1998	212.05(1)(n)	When TPP prizes are awarded, operator can pay tax on 25% of receipts	0.3	B
63	1989	212.0506(3)	Certain service warranties relating to real property fixtures.	4.0	B
64	1989	212.0506(7)	Service warranties on which ins. prem. tax is due (homeowner warr.)	3.0	B
65	1998	212.0506(10)	Certain materials and supplies used in fulfillment of service warranty	44.9	B
66	1998	212.051(1)	Pollution control equipment used in manufacturing	24.1	B
67	1998	212.051(2)	Solid waste management equipment	3.9	B
68	1982/06	212.052	Items fabricated for use in research and development activities.	18.9	B
69	1987	212.0598	Partial exemption for air carriers' maintenance bases.	insig.	B
70	1984	212.06(1)(b)	Partial exemption for production cost of cogenerated energy. (*15)	30.0	B
71	1984	212.06(1)(b)	Electricity consumed or dissipated in the transmission of electricity. (*15)	33.5	B
72	1969	212.06(1)(b)	Fabrication labor used in the production of qualified motion pictures.	9.9	B
73	1982	212.06(1)(c)	Portion of price of factory built building attributable to labor costs.	insig.	B
74	1988	212.06(1)(c)	Use tax on asphalt; special calculations.	insig.	B
75	1999	212.06(1)(c)	Partial exemption for asphalt sold to governments	2.0	B

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76	1998	212.06(1)(d)	Cost price calculation for certain industries	insig.	B
77	1992	212.06(2)(d), 5(c), 212.0596(2)(c)	Printing for out-of-state customer, when he provides the paper.	18.4	B
78	2000	212.06(3)(b)	Certain Printed Materials	0.4	B
79	1949	212.06(5)(a)	Tangible personal property imported or produced for export.	4,817.3	(*)
80	1949	212.06(5)(a)	Aircraft being exported outside the U.S.	13.7	B
81	1949	212.06(5)(a), 212.081(5)	Any sale exempted by federal law or the U.S. Constitution.	insig.	M
82	1983	212.06(5)(b)	Non-resident dealers purchasing items for resale overseas.	3.7	B
83	1949	212.06(7)	Credit for tax paid to other states.	70.2	M
84	1969	212.06(8)	Imported items if used in another state for 6 months or more.	183.8	M
85	1949	212.06(9)	Sales of religious items.	3.9	M
86	1992	212.06(11)	Certain magazine promotional materials, if exported.	4.8	B
87	1998	212.06(13)	1% tax rate/month for airplanes purchased for resale but used by dealer.	1.6	B
88	1998	212.06(14)	Mobile home lot improvements	insig.	B
89	1998	212.06(15)	Contractors' use of rock, shell, fill dirt for own use.	1.7	B
90	2000	212.06(15)(a)	Fill Dirt	insig.	B
91	1987	212.0601	Partial exemption from use tax for motor vehicle dealers.	0.9	B
92	1998	212.0601(3)	Vehicles loaned by car dealer at no charge: calc. based on IRS table.	insig.	B
93	1998	212.0601(4)	Vehicles loaned by car dealer while repairs are made.	0.4	B
94	1997/99	212.0602	Purchases of cinematography school, including leases.	1.0	O
95	1949	212.07(5)	Sales of farm products sold directly by the producer.	1.9	B
96	1998	212.07(5)(b)	Horses sold at claiming races are taxed on first sale; then on mark-up.	0.6	B
97	1949	212.07(6)	Agricultural products consumed on the farm.	insig.	B
98	1949	212.07(7)	Purchases of ag. products for further processing for resale.	454.1	(*)
99	1949	212.08(1)(a)	Groceries purchased for human consumption.	2,651.5	H
100	1986	212.08(1)(b)	Food purchased with food stamps (not exempt under s. 212.08(1)(a)).	1.2	H
101	1949	212.08(2)(a)	Prescription drugs.	896.0	H
102	1949	212.08(2)(a)	Non-prescription drugs.	199.0	H
103	1949	212.08(2)(a)	Eyeglasses and other corrective lenses.	44.3	H
104	1949	212.08(2)(a)	Medical supplies and products such as syringes and prosthetics.	114.8	H
105	1951	212.08(2)(a)	Funerals except for tangible personal property used. (*9)	15.5	M
106	1990	212.08(2)(a)	Contact lens molds cost in excess of \$100,000.	6.5	B
107	1998	212.08(2)(d)	Lithotripters	0.4	B
108	1998	212.08(2)(e)	Human organs	insig.	B
109	1998	212.08(2)(f) & (h)	Veterinary medicines	11.4	B
110	1999	212.08(2)(f) & (h)	Non-retail pharmacies	234.9	B
111	1998	212.08(2)(j)	Special lettering or similar attachments used to aid handicapped persons.	3.2	H
112	63/98/05	212.08(3)	Farm equipment.	33.8	B
113	2005	212.08(3)	Agricultural diesel engines and irrigators.	3.0	B
114	1949	212.08(4)(a)1.	Metered Water, excluding well.	300.3	M
115	1949	212.08(4)(a)1.	Bottled (except carbonated) Water	42.3	M
116	1969	212.08(4)(a)2.	Purchases of fuel by public and private utilities.	327.8	B
117	1963	212.08(4)(a)2.	Fuel for vehicles and vessels in interstate commerce (partial).	3.5	B
118	1987	212.08(4)(a)3.	Wheeling or transmission of electricity. (*15)	4.7	B
119	1949	212.08(5)(a)	Purchase of commercial fishing nets.	insig.	B
120	1949/98	212.08(5)(a)	Purchase of agricultural items (pesticides, seeds, fertilizers, etc.)	71.0	B
121	1978	212.08(5)(a)	Fuels used to heat poultry structures.	0.1	B
122	1998	212.08(5)(a)	Poultry structure generators	0.3	B
123	1978	212.08(5)(b)1.	Purchases of machinery and equipment by new businesses.	15.0	B
124	78/89/06	212.08(5)(b)2.a.	M&E purchased by expanding businesses or for spaceports	45.0	B
126	1980	212.08(5)(c)1.	Certain M&E used to produce energy. (*10)	15.9	B
127	1997	212.08(5)(c)2.	Provision of M&E using nonresidual fuels.	0.9	B
128	2000	212.08(5)(c)1. & 2.	Boiler Fuels	0.5	B
129	1983	212.08(5)(d)	Certain M&E purchased pursuant to federal contract.	insig.	B
130	1988	212.08(5)(e)1.	Butane and other gases (except natural) used for agricultural purposes.	1.1	B
131	1993	212.08(5)(e)1.	Natural gas used for agricultural purposes.	0.8	B
132	2006	212.08(5)(e)2.	Diesel fuel/electricity used in farming.	4.0	B
133	1983	212.08(5)(f)	Certain motion picture or recording equipment; refund.	3.0	B
134	2000	212.08(5)(f)	Add'l Movie Exemptions	17.6	B
135	2000	212.08(5)(f)	Motion Picture Video Equipment	5.4	B
136	1984	212.08(5)(g)	Certain building materials used in an enterprise zone.	0.4	B
137	1984	212.08(5)(h)	Certain depreciable business equip. used in an enterprise zone; refund.	2.4	B
138	1988	212.08(5)(i)	Certain aircraft modification services.	25.4	B
139	1997	212.08(5)(j)	M & E used in semiconductor, defense or space technology.	6.8	B
140	2000	212.08(5)(j)	Semi-conductor clean rooms	0.1	B
141	2000	212.08(5)(j)	Defense & Space M&E	2.5	B
142	1998	212.08(5)(k)	Paint color cards and samples	0.4	B
143	1998	212.08(5)(l)	Cattle growth enhancers	0.4	B
144	1999	212.08(5)(m)	Gold Seal child care facilities' purchases of educational materials.	0.3	B
145	2000	212.08(5)(n)	Materials for construction of single-family homes in EZ.	0.4	H
146	2000	212.08(5)(o)	Building materials in redevelopment projects.	0.5	H
147	2000	212.08(5)(p)	Broad Band Technology	3.8	B
148	01/05/06	212.08(5)(q)	Community Contribution Credit	11.4	B
149	1949	212.08(6)	Direct purchases by government (except electrical generating eq.). (*12)	447.1	O
150	1987	212.08(6)	Services by radio and TV stations.	insig.	B

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151	1978	212.08(7)(a)	Sales of artificial commemorative flowers by V.A.	insig.	O
152	1978	212.08(7)(b)	Purchases of boiler fuels for use in industrial manufacturing.	55.3	B
153	1974	212.08(7)(c)	Purchases of crab bait by commercial fishermen.	0.5	B
154	1949	212.08(7)(d)	Feed for poultry and livestock, including racehorses, and ostriches.	27.9	B
155	1949	212.08(7)(e)	Film rentals, when admissions are charged.	5.1	B
156	1970	212.08(7)(e)	License fee charges for films & tapes used by broadcasters.	insig.	B
157	1974	212.08(7)(f)	Sales of U.S. and State flags.	2.2	M
158	1982	212.08(7)(g)	Supplies & equipment by the Fla. Retired Educators' Assn.	insig.	O
159	1971	212.08(7)(h)	Purchases of, and supplies for, guide dogs for the blind.	insig.	H
160	1963	212.08(7)(i)	Charges for hospital meals and rooms.	603.2	H
161	1995	212.08(7)(i)	In-facility meals purchased by residents of homes for the aged.	22.2	H
162	1972	212.08(7)(i)	Purchases of power & heating fuels by residential households. (*15)	2,178.9	H
163	1996	212.08(7)(j)	Purchases of power & heating fuels by licensed day care homes (*15)	0.4	B
164	1980	212.08(7)(j)	Utilities purchased for use in a residential model home. (*15)	0.3	B
165	1978	212.08(7)(k)	Charges for certain meals provided by non-profit orgs.	22.6	O
166	1983	212.08(7)(l)	Purchases by orgs. providing certain benefits to minors.	7.2	O
167	1949	212.08(7)(m)1.	Sales or leases to churches.	10.3	O
168	1983	212.08(7)(m)1.	Items purchased or leased by certain non-profit organizations.	11.6	O
169	1984	212.08(7)(m)2.	Non-profit orgs. providing free transportation to church members.	0.1	O
170	1988	212.08(7)(m)2.	Purchases by religious non-profit TV stations.	0.5	O
171	1995	212.08(7)(m)2.	Purchases by orgs. providing religious services to state prisoners.	insig.	O
172	1998	212.08(7)(m)2.	Religious tapes for the blind.	0.1	O
173	1998	212.08(7)(m)2.	Organizations w/o permanent location conducting religious services.	0.7	O
174	1995	212.08(7)(m)2.	Purchases by certain orgs. supporting charitable service providers.	0.1	O
175	1978/99	212.08(7)(n)1.	Items purchased or leased by qualified veterans organizations.	0.7	O
176	1949/00	212.08(7)(o)	Schools, colleges, and universities.	insig.	O
177	1949/00	212.08(7)(p)	Section 501(c)(3) organizations.	47.8	O
178	1978	212.08(7)(q)	Purchases of "resource recovery equipment" by local govts.	0.3	O
179	1963	212.08(7)(r)	K-12 schoolbooks and lunches.	55.5	O
180	1998	212.08(7)(r)	School yearbooks, magazines, newspapers, and bulletins.	6.9	O
181	1987	212.08(7)(s)	Alcoholic beverages used by businesses for tasting.	1.7	B
182	1986	212.08(7)(t)	Boats temporarily docked in Florida.	5.0	B
183	1969	212.08(7)(u)	Purchases of fire-fighting equipment by volunteer fire depts.	0.4	O
184	1949/88	212.08(7)(v)	Charges for professional, personal and insurance services.	insig.	M
185	1990	212.08(7)(w)	Free advertising publications.	24.7	B
186	1996	212.08(7)(w)	Subscription newspapers, newsletters & magazines delivered by mail.	15.2	B
187	1987	212.08(7)(x)	Sporting equipment brought to Florida for certain events.	0.1	B
188	1988	212.08(7)(y)	Charter fishing boats.	63.5	B
189	1988	212.08(7)(z)	Certain candy sold in vending machines by non-profit orgs.	insig.	O
190	1988	212.08(7)(aa)	Commercial trucks sold between commonly owned companies.	0.5	B
191	1992	212.08(7)(bb)	Community cemeteries.	0.1	B
192	1992/99	212.08(7)(cc)	Works of art provided to an educational institution.	7.8	B
193	1994	212.08(7)(dd)	Lease or license to use taxicab equipment.	8.9	B
194	1994/98	212.08(7)(ee)	Aircraft repair and maintenance labor charges or aircraft > 15,000 lbs.	3.1	B
195	1998	212.08(7)(ee)	Aircraft repair and maint. labor charges for helicopters > 10,000 lbs.	0.3	B
196	1996	212.08(7)(ff)	Electricity used in Manufacturing (*15)	71.3	B
197	1996	212.08(7)(gg)	Leases to or by fair associations for real or tangible personal property.	1.3	B
199	1997/05	212.08(7)(hh)	Solar energy systems.	1.4	B
200	1997	212.08(7)(ii)	Nonprofit cooperative hospital laundries.	0.1	B
201	1997	212.08(7)(jj)	Complimentary meals served by hotels & motels.	4.2	B
202	1997	212.08(7)(kk)	PRIDE.	1.7	O
203	1998	212.08(7)(ll)	Items sold by PTO's and PTA's, if tax paid at purchase.	2.1	O
204	1998	212.08(7)(ll)	Vending machine items in lunchrooms, if tax paid at purchase.	0.3	O
205	1998	212.08(7)(mm)	Mobile home lot improvements.	0.8	B
206	1998	212.08(7)(nn)	Portions of purchase price of boats, cars, planes paid by Veterans' Org.	0.3	O
207	1998	212.08(7)(oo)	Complimentary food items.	0.8	B
208	1998	212.08(7)(pp)	Food or beverages donated to non-profit organizations.	0.3	O
209	1998	212.08(7)(qq)	Racing dogs by breeders.	0.1	B
210	1998	212.08(7)(rr)	Parts and labor used in certain aircraft maintenance or repair.	3.1	B
211	1998	212.08(7)(ss)	Aircraft leases and sales by common carriers, if in excess of 15,000 lbs.	3.3	B
212	1999/00	212.08(7)(t)	Non-profit water systems.	0.9	O
213	1999	212.08(7)(uu)	Library co-operatives.	0.1	O
214	1999	212.08(7)(v v)	Certain advertising services.	17.8	B
215	1999	212.08(7)(ww)	Gold, silver, platinum bullion in excess of \$500.	insig.	B
216	1999/00	212.08(7)(xx)	Shipping and parts and labor for repair of certain machinery.	14.2	B
217	1999	212.08(7)(yy)	Film and printing supplies.	7.4	B
218	2000	212.08(7)(zz)	People Mover Systems.	0.4	B
220	2000	212.08(7)(aaa)	Florida Fire and Emergency Services.	insig.	O
221	2000	212.08(7)(bbb)	Railroad Bed Materials.	0.8	B
222	2006	212.08(7)(ccc)	Energy efficient Technology.	3.6	B
223	2006	212.08(7)(ddd)	Advertising materials distributed free by mail in an envelope.	0.8	B
224	1957	212.08(8)	Vessels, parts & related items used in interstate commerce (partial).	21.5	B
225	1957	212.08(9)	RR equip, MV & pts. used in interstate commerce (partial). (*18)	64.1	B
226	1977	212.08(10)	Partial exemption on motor vehicles sold to out-of-state residents.	50.0	M
227	1978	212.08(11)	"Flyable aircraft" sold by a Fla. mfg. to out-of-state resident (partial).	8.3	B
228	1998	212.08(11)	Aircraft temporarily located in Fla for repairs.	7.9	B
229	1984	212.08(12)	Master tapes, records, films or video tapes (partial).	32.7	B

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230	1984	212.08(15)	Certain electrical energy used in an enterprise zone. (*15)	0.5	B
231	1989	212.08(16)(a)1.	The sale or use of satellites or other space vehicles.	124.6	B
232	1989	212.08(16)(a)2.	The sale or use of tangible personal property placed on satellites.	insig.	B
233	1999	212.08(17)	Overhead items purchased by certain gov't contractors	10.5	B
234	2006	212.08(18)	Machinery and Equipment used for R&D at least 50%	26.3	B
235	1984	212.0821(1)	Items bought by Parent-Teacher Orgs. through school districts.	2.0	O
236	1984	212.0821(2)	Items bought by certain community groups thru local govts.	insig.	O
237	1984	212.0821(3)	Items bought by certain library fund raising groups.	insig.	O
238	1949	212.09, 212.02(17)	The value of trade-ins or discounts.	577.0	M
239	1984	212.098	Credit for job creation in enterprise zones.	1.6	B
240	1997	212.097	Urban High-crime area job tax credit	6.5	B
241	1997	212.098	Rural job tax credit	insig.	B
242	1949	212.12(1), 212.04(5)	Collection allowance of 2.5% for the first \$1,200 of tax per return.	64.7	B
243	1991/06	212.20(6)(g)4.a.	Up to \$2.0m annual subsidy for certain professional sports teams.	21.0	B
244	1993	212.20(6)(g)4.b.	\$2 million annual subsidy for Professional Golf Hall of Fame.	2.4	B
245	1996	212.20(6)(g)4.c.	\$1 m annual subsidy for Intern'l Game Fish Association World Center	1.2	B
246	1998	378.75(1)	Tax on perchloroethylene	0.1	B
GRAND TOTAL				12,340.3	
Note: Some exemptions overlap, so that repeal of all items would NOT yield the total shown.					

FISCAL IMPACT SUMMARY BY ITEM TYPE:

	(in \$ b)
H = Household Items	8.15
O = Organizations	0.67
B = Business Items	2.16
S = Services (Household and Business)	0.00
M = Miscellaneous	1.35
Grand Total (*).....	12.33

Notes:

n/a - Estimate not available.

(*) Items shown in italics are NOT included in the grand total for all exemptions.

Repeal of items shown in italics would substantially alter the character of the tax. For example, repeal of the resale provision (item #8 and others) would effectively convert the sales tax to a transactional gross receipts tax.

- 1 Estimate reflects only sales by businesses.
- 2 Estimate excludes items exempt under other provisions as well.
- 3 Impact included in estimate for item #3
- 4 The estimate represents only sales of stocks and bonds traded in national markets. A variety of additional items would also be potentially taxed.
- 5 Impact included in estimate for #339.
- 6 The 2005 Super Bowl was held in Jacksonville. This exemption is estimated to cost \$2.4m.
- 7 In 2007, it will be held in Miami.
- 8 No evidence exists that any taxpayers currently avail themselves of this exemption.
- 9 In the aggregate, the special calculation yields the same revenue as would the general law.
- 10 Estimate reflects entire charge for funeral and crematory services. Net revenue from repeal may be reduced by value of caskets, depending on the billing procedures of each business.
- 11 Based on exemption permits issued, this amount could increase significantly if taxpayers receive development authorization.
- 12 Excludes \$378.2m of tax on federal purchases. Taxation would require congressional authorization.
- 13 See NAICS codes 51
- 14 This exemption applies when delivery is by a physical medium. The estimate for NAICS codes 51 include both physical delivery and electronic transmission. The latter form dominates the market.
- 15 The statutory tax rate for electricity is 7%.
- 16 Estimate includes commuter transportation only. Federal law prohibits state taxation of Amtrak services.
- 17 Federal law prohibits state taxation of airline passenger charges. If federal law changes, it could generate \$352m.
- 18 Estimate assumes other supporting statutory changes in addition to exemption repeal.

		(1) 6%	(2) 6%	(3) 6%
		Annualized Receipts	First Year Cash	Annualized Receipts
1997 NAICS Code(s)	Business Type	SFY 2007/08	SFY 2007/08	On Services Taxed in 1987
		\$m	\$m	\$m
	PERSONAL SERVICES			
812	Personal and Laundry Services			
8121	Personal Care Services (includes Beauty and Barber Shops)	87.3	65.2	-
8123	Drycleaning and Laundry Services	64.6	48.3	55.2
8129	Other Personal Services (Pet Care, Photo Finishing, Valet Parking, Parking Lots and Garages)	8.8	6.6	8.8
	Subtotal: All Personal Services.....	160.7	120.1	63.9
	PROFESSIONAL SERVICES			
531	Real Estate			
5312	Offices of Real Estate Agents and Brokers	813.7	608.0	413.4
5313	Activities Related to Real Estate (Property Managers and Appraisers)	230.8	172.5	117.3
533	Lessors of Non-Financial Intangible Assets (except Copyrighted Work) Buying, Licensing, Leasing of Industrial Designs, Franchises, Brand Names, Patents, Trademarks	16.3	12.2	16.3
541	Professional, Scientific, and Technical Services			
5411	Legal Services (includes Title Search and Abstract Services)	658.8	492.3	588.1
5412	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	272.0	203.3	272.0
5413	Architectural, Engineering, and Related Services	511.1	381.9	220.5
5414	Specialized Design Services (Interior, Industrial, Graphic, Fashion, and other Design Services)	93.7	70.0	-
5415	Computer Systems Design and Related Services	287.0	214.5	272.7
5416	Management, Scientific, and Technical Consulting Services	371.4	277.5	371.4
5417	Scientific Research and Development Services	25.7	19.2	-
5418	Advertising and Related Services	106.6	79.6	92.2
5419	Other Professional, Scientific, and Technical Services (Marketing Research, Photographic, Veterinary, Translation Services)	196.8	147.1	-
551	Management of Companies and Enterprises			
55111	Offices of Bank Holding Companies	18.2	13.6	18.2
55112	Offices of Other Holding Companies	100.1	74.8	100.1
55114	Corporate, Subsidiary, and Regional Managing Offices	98.8	73.8	98.8
561	Administrative and Support Services			
5611	Office Administrative Services	116.1	86.7	116.1
5612	Facilities Support Services	37.1	27.7	37.1
5613	Employment Services	1,098.9	821.1	164.8
5614	Business Support Services (includes Credit and Collection Agencies, Secretarial and Court Reporting Services)	203.7	152.2	-
5615	Travel Arrangement and Reservation Services (Travel Agencies and Tour Operators)	64.6	48.3	-
5616	Investigation and Security Services	-	-	-
5617	Services to Buildings and Dwellings (includes Cleaning and Pest Control)	240.1	179.4	240.1
5619	Other Support Services (Packaging and Labeling Services, Convention and Trade Show Organizers)	90.8	67.9	45.4
813	Professional Organizations			
8132	Grantmaking and Giving Services	4.9	3.7	-
8133	Social Advocacy Organizations	11.2	8.4	-
8134	Civic and Social Organizations	14.4	10.8	-
8139	Business, Professional, Labor, Political, and Similar Organizations	115.8	86.5	-
	Subtotal: All Professional Services.....	5,798.6	4,333.1	3,184.5
	BUSINESS SERVICES			
115	Support Activities for Agriculture and Forestry			
1151	Support Activities for Crop Production	65.6	49.0	21.1
1152	Support Activities for Animal Production	91.9	68.7	29.5
1153	Support Activities for Forestry	39.5	29.5	-
213	Support Activities for Mining			
21311	Drilling Oil and Gas Wells	1.3	0.9	-
21312	Support Activities for Oil and Gas Operations	1.2	0.9	-
21313	Support Activities for Coal Mining	0.7	0.5	-
323	Printing and Related Support Activities			
32312	Prepress Services	2.8	2.1	2.8
492	Couriers and Messengers			
4921	Couriers	220.4	164.7	157.7
4922	Local Messengers and Local Delivery	25.7	19.2	18.4
	Subtotal: All Business Services.....	449.0	335.5	229.4
	FINANCIAL SERVICES			
522	Credit Intermediation and Related Activities			
5221	Depository Credit Intermediation (Banks, S&Ls, Credit Unions, et al)	1,875.2	1,401.3	-
5222	Nondepository Credit Intermediation (Credit Cards, Sales Financing, Consumer Lending, Real Estate Credit)	1,411.6	1,054.8	-
5223	Activities Related to Credit Intermediation (Loan Brokers, EFT Networks, Clearinghouse Assoc., Credit Card Svcs)	427.5	319.4	149.6
523	Securities, Commodity Contracts, and Other Financial Investments			
5231	Securities and Commodity Contracts Intermediation and Brokerage	364.5	272.4	76.6
524	Insurance Carriers and Related Activities			
5241	Insurance Carriers	3,098.6	2,315.5	-
5242	Agencies, Brokerages, and Other Insurance Related Activities	481.2	359.6	-
525	Funds, Trusts, and other Financial Vehicles			
5259	Other Investment Pools and Funds (REITs)	31.3	23.4	31.3

		(1) 6%	(2) 6%	(3) 6%
		Annualized Receipts	First Year Cash	Annualized Receipts
1997 NAICS	Business Type	SFY 2007/08	SFY 2007/08	On Services Taxed in 1987
Code(s)		\$m	\$m	\$m
	Subtotal: All Financial Services.....	7,689.8	5,746.3	257.4
	MEDIA SERVICES			
511	Publishing Industries			
5112	Software Publishers	118.0	85.2	112.1
512	Motion Picture and Sound Recording Industries			
5121	Motion Picture and Video Industries	96.5	72.1	-
515	Broadcasting and Telecommunications			
5151	Radio and Television Broadcasting	168.5	125.9	168.5
5152	Cable Networks and Program Distribution	23.7	17.7	-
518	ISPs, Web Search Portals, and Data Processing Services			
5181	ISPs and Web Search Portals	6.6	4.9	6.2
5182	Data Processing, Hosting, and related Services	52.8	39.5	50.2
	Subtotal: All Media Services.....	466.2	348.3	337.1
	ENTERTAINMENT & SPORTS SERVICES			
711	Performing Arts, Spectator Sports, and Related Industries			
7111	Performing Arts Companies	5.8	4.3	4.9
7112	Spectator Sports (Sports Teams and Clubs, Racetracks, etc.)	11.4	8.5	-
7113	Promoters of Performing Arts, Sports, and Similar Events	51.0	38.1	-
7114	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	19.5	14.6	16.4
7115	Independent Artists, Writers, and Performers	40.3	30.1	-
713	Amusement, Gambling, and Recreation Industries			
7139	Other Amusement and Recreation Industries (includes Physical Fitness Facilities, Dance Studios, Golf Courses, etc)	30.9	23.1	-
	Subtotal: All Entertainment and Sports Services.....	159.0	118.8	21.3
	CONSTRUCTION SERVICES			
236	Building, Developing, and General Contracting			
2361	Residential Building Construction	1,007.9	753.2	1,007.9
2362	Nonresidential Building Construction	269.5	201.4	269.5
237	Heavy Construction			
2371	Utility System Construction	487.3	364.1	-
2372	Land Subdivision and Land Development	201.5	150.6	-
2373	Highway, Street, and Bridge Construction	233.2	174.3	233.2
2379	Other Heavy Construction	43.5	32.5	43.5
238	Special Trade Contractors			
2381	Building Foundation and Exterior Contractors	418.9	313.1	418.9
2382	Building Equipment Contractors	412.9	308.6	412.9
2383	Building Finishing Contractors	250.1	186.9	250.1
2389	Other Special Trade Contractors	250.7	187.3	250.7
	Subtotal: All Construction Services.....	3,575.6	2,671.9	2,886.8
	INSTITUTIONAL SERVICES			
562	Waste Management and Remediation Services			
5621	Waste Collection	93.7	70.0	30.9
5622	Waste Treatment and Disposal	34.7	25.9	11.4
5629	Remediation and Other Waste Management Services	99.3	74.2	32.8
611	Educational Services			
6114	Business Schools and Computer and Management Training	47.0	35.1	15.5
6115	Technical and Trade Schools	41.1	30.7	13.6
6116	Other Schools and Instruction	42.1	31.4	13.9
6117	Educational Support Services	16.3	12.2	5.4
624	Social Assistance			
6241	Individual and Family Services	140.4	104.9	-
6242	Community Food and Housing, and Emergency and Other Relief Services	24.0	17.9	-
6243	Vocational Rehabilitation Services	23.1	17.2	-
6244	Child Day Care Services	80.0	59.8	-
	Subtotal: All Institutional Services.....	641.7	479.5	123.5
	TRANSPORTATION SERVICES			
481	Air Transportation			
48111	Scheduled Passenger Air Transportation	28.0	21.0	22.8
48112	Scheduled Freight Air Transportation	3.4	2.5	2.7
48121	Nonscheduled Chartered Passenger Air Transportation	25.8	19.3	21.0
48122	Nonscheduled Chartered Freight Air Transportation	6.2	4.6	5.0
48129	Other Nonscheduled Air Transportation	0.8	0.6	0.7
482	Rail Transportation			
48211	Line-Haul Railroads (Long Distance Cargo and Passenger)	52.0	38.9	-
48212	Short Line Railroads (Short Distance Cargo)	13.0	9.7	-
483	Water Transportation			
4831	Deep Sea, Coastal, and Great Lakes Water Transportation	28.4	21.2	1.5
4832	Inland Water Transportation	0.5	0.4	0.0

		(1)	(2)	(3)
		6%	6%	6%
		Annualized	First Year	Annualized
		Receipts	Cash	Receipts
1997		SFY 2007/08	SFY 2007/08	On Services
NAICS	Business Type			Taxed in 1987
Code(s)		\$m	\$m	\$m
484	Truck Transportation			
4841	General Freight Trucking	196.1	146.5	-
4842	Specialized Freight Trucking	107.6	80.4	-
485	Transit and Ground Passenger Transportation			
4851	Urban Transit Systems	20.6	15.4	1.0
4852	Interurban and Rural Bus Transportation	3.4	2.6	-
4853	Taxi and Limousine Service	22.4	16.7	-
4854	School and Employee Bus Transportation	5.3	3.9	0.3
4855	Charter Bus Industry	6.4	4.8	6.4
4859	Other Transit and Ground Passenger Transportation	11.6	8.6	0.6
486	Pipeline Transportation			
4862	Pipeline Transportation of Natural Gas	4.3	3.2	-
487	Scenic and Sightseeing Transportation			
4871	Scenic and Sightseeing Transportation, Land	1.0	0.7	1.0
4872	Scenic and Sightseeing Transportation, Water	4.3	3.2	0.2
4879	Scenic and Sightseeing Transportation, Other	0.3	0.2	-
488	Support Activities for Transportation			
4881	Support Activities for Air Transportation (Air Traffic Control and Airport Terminal Services)	183.3	137.0	148.9
4882	Support Activities for Rail Transportation (Loading Services, Terminal Services, Rail Car Rentals)	8.1	6.1	8.1
4883	Support Activities for Water Transportation (Port and Harbor Operations, Cargo Handling, Navigational Services)	35.5	26.5	1.9
4884	Support Activities for Road Transportation (Auto Towing, Terminal and Service Facilities)	8.7	6.5	8.2
4885	Freight Transportation Arrangement	111.3	83.2	-
4889	Other Support Activities for Transportation	28.9	21.6	-
	Subtotal: All Transportation Services.....	917.1	685.3	230.3
	HEALTH SERVICES			
621	Ambulatory Health Care Services			
6211	Offices of Physicians	1,294.4	967.2	-
6212	Offices of Dentists	280.7	209.8	-
6213	Offices of Other Health Practitioners	202.6	151.4	-
6214	Outpatient Care Centers	181.6	135.7	-
6215	Medical and Diagnostic Laboratories	119.1	89.0	-
6216	Home Health Care Services	179.1	133.9	-
6219	Other Ambulatory Health Care Services	41.4	30.9	-
622	Hospitals - except Government			
6221	General Medical and Surgical Hospitals	592.9	443.0	-
6222	Psychiatric and Substance Abuse Hospitals	6.5	4.9	-
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals	15.3	11.4	-
622	Hospitals - Government			
6221	General Medical and Surgical Hospitals	153.6	114.8	-
6222	Psychiatric and Substance Abuse Hospitals	8.8	6.6	-
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals	-	-	-
623	Nursing and Residential Care Facilities			
6231	Nursing Care Facilities	278.5	208.1	-
6232	Residential Mental Retardation/Health and Substance Abuse Facilities	50.7	37.9	-
6233	Community Care Facilities for the Elderly	135.5	101.2	-
6239	Other Residential Care Facilities	15.9	11.9	-
	Subtotal: All Health Services.....	3,556.7	2,657.8	-
	TOTAL STATE 6% SALES & USE TAX ON SERVICE TRANSACTIONS	23,414.4	17,496.8	7,334.2
	General Revenue Fund Share (Assumes same % as current law)	20,787.3	15,533.6	6,511.3
	Local Govt. Half-Cent Distributions From Tax on Services	2,559.2	1,912.4	801.6
Notes:	The estimates presume an exemption for Florida sales of services consumed out of state, and a use tax on services consumed in Florida. Also, the construction service estimates presume no internal pyramiding.			