

## Promote Fair Taxation



### Legislative Vehicles

- Senate Bill 76 by Lee - removes a future repeal of the commercial real estate property tax cap (set to repeal in 2018). The House companion is HB 21 by Colleen Burton.

- Property Tax Value Adjustment Boards: support private property owner's rights to contest unfair governmental practices
- CRE Tax Cap: promote competitive markets by limiting regulatory distortions

## Support for Gradual Elimination of the Business Rent Tax



### Legislative Vehicles

- House Bill 223 by Ahern - Stair-steps exemptions from business rent tax over multiple years, starting with first \$10,000 in 2018 and increasing \$10,000 each year until it reaches \$90,000 in 2026. Senate Bill 838, by Keith Perry, is the companion.
- House Bill 463 by Raschein - Eliminates the sales tax on the portion of ad valorem taxes paid by a tenant. Senate Bill 704, by Rene Garcia, is the companion.
- Senate Bill 484 by Hukill - Reduces the BRT by one cent.

Senate Bill 820 by Hutson - Eliminates the BRT for any property for which the total annual rental payment does not exceed \$50,000.

### For Your Consideration

- Florida is the only state with a business rent tax
- Overall, this tax costs businesses \$1.7 Billion a year
- A 1% reduction in the tax would result in \$286.9 Million saved annually by Florida businesses
- Estimated Revenue Back to the State: The repeal of the tax outright could create up to 185,000 jobs and \$20 billion in economic impact. (Source: Fishkind & Associates report, "Economic Impact of Sales Tax Exemption for Commercial Leases in the State of Florida", September 15, 2013)
- Reducing This Tax Will Spur Florida's Economy: \$286.9 million in revenue will be infused back into the economy for job creation and expansion

## Limit Burdensome Regulation



### Legislative Vehicles

- House Bill 333 by Clemons - Requires an analysis of REDI and rural areas of opportunity, amongst other changes to spur on rural development. Senate Bill 600, by Denise Grimsley, is the senate companion.
- Senate Bill 614 by Brandes - Creates new licenses for retail establishments but does not take away local control on the zoning of the medical marijuana treatment centers.
- Senate Bill 406 by Bradley - Leaves local zoning to municipalities and adds up to 15 more growing licenses throughout the state
- Senate Bill 90 by Brandes - Implements the renewable energy property tax exemption for devices installed on commercial property.
- Senate Bill 106 by Flores - Eliminates the prohibition-era requirement of liquor sales being separated (by at least a wall) from groceries.

### For Your Consideration

- Growth Management: preserve the positive changes that are helping drive Florida's growth
- Worker's Compensation Reform: support reform that will reduce rates.
- Whiskey and Wheaties Bill: continue to protect our communities through separate access requirements
- Medical Marijuana Implementation: support competition and statewide access
- Solar Energy Implementation: encourage innovation in private energy production

## Promote Economic Prosperity



### Legislative Vehicles

- House has filed a bill (HB 7005) that would eliminate both Enterprise Florida and Visit Florida. There is no senate companion.

### For Your Consideration

- Continue to promote Florida's business and travel brands
- Enterprise Florida and Visit Florida: continue to fund promotional campaigns
- Governor's Closing Fund: fund transformative projects that can leverage entire communities