



The Florida Senate

Interim Project Report 2001-0020

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Committee on Fiscal Resource

Senator Jim Horne, Chairman

FEASIBILITY OF CONSOLIDATING ALL ECONOMIC AND TAX INCENTIVES INTO ONE STATUTE

SUMMARY

Over the years, the Florida Legislature has provided many economic and tax incentives for businesses to locate or expand in the state. As a result, the many economic and tax incentives are scattered throughout seven chapters of the Florida Statutes. This report categorizes such economic and tax incentives into four categories: 1) economic incentives that are based on appropriated funds; 2) tax incentives, in the form of exemptions, credits, deductions, or refunds; 3) enterprise zone incentives; and 4) statutory distributions.

The appropriations driven incentives can all be found in Part I of Chapter 288, while the thirty-five sales and use tax exemptions are spread throughout Chapter 212, making them difficult to find. Enterprise zone tax incentives are located throughout chapters 212, 220, and 624, but a complete list of all such incentives and where they are located in statute can be found in s. 290.007, F.S.

The purpose of this report is to identify, by statute, all of the economic and tax incentives available to Florida's businesses and determine which, if any, can and should be consolidated into one statute.

BACKGROUND

Over the years, the Florida Legislature has enacted many incentives to encourage economic development in this state. And over the years, legislative staff have attempted to identify the myriad of incentives and report on their effectiveness. Interim Project Report 98-08 by the Senate Committee on Commerce and Economic Opportunities entitled *An Effectiveness Review of Florida's Economic Development Programs*, identified the principle programs that are utilized by economic development professionals in assisting existing, expanding, and relocating businesses. In Interim Project Report 2000-45 by the Senate Committee on Fiscal Resource entitled *State Economic and Development*

Incentives, business incentives were grouped into the following three categories:

- Programs that provide appropriated funds for qualified businesses that meet certain criteria, sometimes in the form of tax credits or refunds;
- Tax exemptions and credits that are available to any business otherwise subject to tax; and
- Statutory distributions of state revenue to businesses that satisfy legal criteria.

This report will follow closely the three categories identified in *State Economic and Development Incentives*, with the addition of a fourth category. For this report, the four categories will include:

- Economic incentives that are based on appropriated funds that are utilized by the Office of Tourism, Trade, and Economic Development (OTTED);
- Tax incentives, in the form of tax exemptions, credits, deductions, or refunds by type of tax;
- Enterprise zone tax incentives; and
- Statutory distributions of state revenues to qualified businesses.

Economic Incentives Based on Appropriated Funds

As identified in *State Economic and Development Incentives*, the following appropriations driven economic incentives that are utilized by the Office of Tourism, Trade and Economic Development (OTTED) to encourage businesses to locate or expand in Florida are:

Qualified Target Industry (QTI) Tax Refund: tax refunds of up to \$5,000 per job to new or expanding businesses in certain target industries that create at least 10 new jobs paying wages 15% higher than area or statewide average. (s. 288.106, F.S.)

High-Impact Performance Incentives: grants to induce expansion or location. Business must be in high-impact sector and must make cumulative investment of at least \$100 million and create 100 new jobs. (s. 288.108, F.S.)

Qualified Defense Contractors Tax Refund: tax refunds of up to \$5,000 per job created or saved to qualified defense contractors or subcontractors based on new contracts, consolidation of contracts from outside Florida or conversion to non-defense production. (s. 288.1045, F.S.)

Brownfields Redevelopment QTI Bonus: bonus per job tax refund to QTI-qualified businesses that locate or expand in designated areas with environmental contamination. (s. 288.107, F.S.)

Economic Development Transportation Fund (Road Fund): grants to political subdivisions to correct transportation problems that are impeding location or expansion of business. (s. 288.063, F.S.)

Quick Action Closing Fund: focuses on high impact facilities; no minimum criteria in statute, but contract must include performance conditions that must be met in order to obtain award, including but not limited to, net new employment in the state, average salary, and total capital investment. (s. 288.1088, F.S.)

Tax Exemptions, Credits, Deductions, and Refunds

Florida has made it a practice to grant tax exemptions, credits, deductions, and refunds to provide incentives for certain types of businesses to locate in Florida or to remain in Florida. There are over forty such tax incentives currently in statute affecting the corporate income tax, documentary stamp tax, insurance premium tax, intangibles tax, fuel tax, and sales and use tax. In addition, the Legislature has authorized a local option economic development ad valorem tax exemption (s. 196.1995, F.S.)

Following is a comprehensive list of all tax exemptions, credits, and deductions, by tax source.

Corporate Income Tax

Subchapter S Corporations Exemption: Subchapter S corporations are exempt from federal income tax under the Internal Revenue Code (I.R.C.). Since Florida piggybacks the I.R.C., such corporations are also exempt from the Florida's corporate income tax.

Master Limited Partnership Exemption: Master limited partnerships are exempt from federal income tax under the Internal Revenue Code (I.R.C.). Since Florida piggybacks the I.R.C., such partnerships are also exempt from the Florida's corporate income tax.

Limited Liability Partnership Exemption: Limited liability partnerships are exempt from federal income tax under the Internal Revenue Code (I.R.C.). Since Florida piggybacks the I.R.C., such partnerships are also exempt from the Florida's corporate income tax.

Florida Targeted Jobs Deduction: allows as a deduction, the amount of wages and salaries paid or incurred within Florida for which no deduction is allowed for federal income tax. (s. 220.13(1)(b)3., F.S.)

Capital Investment Tax Credit: annual credit in the amount equal to 5% of eligible capital costs, not to exceed 20 years. (s. 220.191, F.S.)

Gasohol Development Tax Credit: annual credit, up to 7 years, of ad valorem taxes paid on real or tangible personal property acquired for distillation of ethyl alcohol for use in motor vehicles or the manufacture of equipment for the processing or distillation of ethyl alcohol for use in motor vehicles. (s. 220.18, F.S.)

Export Finance Corporation Investment Credit: provides a tax credit to corporations, banks, and savings associations that make qualified investments in export finance corporations. The credit shall be computed as 20% of the qualified investment initially made by the taxpayer during the taxable year and shall not exceed 50% of the taxpayer's corporate income tax liability for that year. (s. 220.188, F.S.)

Urban High-crime Area Job Tax Credit: provides tax credit to be applied towards either the corporate income tax or the sales tax to businesses that locate in high-crime areas. Credit based on number of employees and ranking of the area where located. Provides for additional credits if employ WAGES program participants. (s. 220.1895 or s. 212.097, F.S.)

Rural Job Tax Credit: provides tax credits to be applied towards either the corporate income tax or sales tax to businesses that locate in a rural area. Credit based on number of employees and ranking of the area where located. Provides for additional credits if employ WAGES program participants. (s. 220.185 or s. 212.098, F.S.)

University Research and Development: deduction from the Florida apportionment income of the property and payroll factors associated exclusively with research and development activities performed pursuant to sponsored research contracts conducted in conjunction with a Florida university. (s. 220.15(2)(c), (4)(c), F.S.)

Documentary Stamp Tax

International Banking Transactions: provides an exemption from the documentary stamp tax on documents, notes, evidences of indebtedness, financing statements, drafts, bills of exchange, or other taxable items transferred or sold by or to a banking organization in the conduct of an international banking transaction. (s. 201.23(4), F.S.)

Insurance Premium Tax

Florida Employer's Salary Tax Credit: allows a credit against the net insurance premium tax equal to 15% of the amount paid by the insurer in salaries to qualified employees located or based within Florida. (s. 624.509(5), F.S.)

Capital Company Investment Credit: any certified investor who makes an investment of certified capital shall earn a vested credit against premium tax liability equal to 100% of the certified capital invested by the certified investor. Purpose is to stimulate a substantial increase in venture capital investments in Florida. (s. 288.99, F.S.)

Intangibles Tax

Accounts Receivable Exemption: provides for a total exemption from intangibles tax for accounts receivable arising or acquired in the ordinary course of a trade or business. This total exemption takes effect January 1, 2001. (s. 199.185(1)(l), F.S.)

Exemption for Certain Partnership Interest: exempt from the intangibles tax is any interest as a partner, in a partnership, either general or limited, other than any interest as a limited partner in a limited partnership. (s. 199.185(1)(c), F.S.)

Exemption for Franchises: provides an exemption from the intangibles tax for franchises. (s. 199.185(1)(b), F.S.)

Fuel Tax

Aviation Fuel Employment Refund: any commercial air carrier is entitled to a refund of aviation fuel taxes

purchased by such carrier. The refund shall not exceed 0.6% of the wages paid by the carrier to qualified employees located or based in Florida. (s. 206.9855, F.S.)

Sales and Use Tax

Listed below are thirty-six sales and use tax exemptions identified as "tax incentives" in *Sales Tax Exemptions: A Tool For Lowering the Sales Tax Rate in Florida*, a report published by the Senate Committee on Fiscal Resource and updated in August, 2000. Tax incentives are described as exemptions granted from the sales tax, most often on a case by case basis, to relieve businesses affected by the sales tax of perceived onerous tax burdens or to provide incentives for certain types of businesses to locate in Florida or to remain in Florida. "Tax incentives" are exemptions intended to foster business development in the state. Included in the thirty-six exemptions are the Urban High-crime Area and Rural Job Tax Credits already described under "Corporate Income Tax" and four enterprise zone exemptions, described under "Enterprise Zones".

Lease or Rentals of Certain Property Used for Movie Production: provides an exemption for the renting or leasing of property used as an integral part of any activity or service performed directly in connection with the production of a qualified motion picture. (s. 212.031(1)(a)9., F.S.)

Items Fabricated for Use in Research and Development Activities: provides an exemption for persons who manufacture, produce, compounds or fabricates tangible personal property for his own use in research and development. (s. 212.052, F.S.)

Partial Exemption for Air Carrier's Maintenance Bases: provides a partial exemption to air carriers utilizing mileage apportionment for corporate income tax purposes. The tax is the ratio of Florida mileage to total mileage and is applied each month to the carrier's total statewide gross purchases of tangible personal property and services. (s. 212.0598, F.S.)

Fabrication Labor Used in the Production of Qualified Motion Pictures: provides an exemption from calculation of the use tax, for the cost of the labor used in fabrication in the production of qualified motion pictures. (s. 212.06(1)(b), F.S.)

Printing for Out-of-State Customers When Paper is Involved: this provision is not a specific exemption, rather it is a restriction on the circumstances under

which a company can be considered to have a physical presence in Florida and, therefore, be required to collect Florida's sales and use tax when making sales to Florida customers. This provision ensures that Florida printers will be on an equal footing with competitors in other states in competing for contracts with large out-of-state customers.

(s. 212.06(2)(d), F.S.)

Purchases of Machinery and Equipment by New Businesses: provides an exemption for purchases of industrial machinery and equipment by businesses for use in a new business manufacturing, processing, compounding, or producing items of tangible personal property for sale or for use in a spaceport activity. (s. 212.08(5)(b)1., F.S.)

Machinery and Equipment Purchased by Expanding Businesses or Spaceports : purchases of industrial machinery and equipment (M&E) by businesses for use in expanding manufacturing facilities which manufacture, process, compound, or produce items of tangible personal property for sale or for use in a spaceport activity are exempt from the sales tax on the newly purchased M&E in excess of \$50,000.

(s. 212.08(5)(b)2.a., F.S.)

Certain Machinery and Equipment Purchased Pursuant to Federal Contract: this exemption provides an alternative calculation of increase in production output for federal contracts than is provided in the previous exemption for machinery and equipment purchased by expanding businesses. This exemption is to provide an incentive for expanding current governmental contracting businesses in Florida. This exemption is by refund only. (s. 212.08(5)(d), F.S.)

Certain Motion Picture or Recording Equipment: provides an exemption for the purchase, lease, or use of motion picture, video, and sound recording equipment used to produce master records or tapes or commercially produced motion pictures in Florida.

(s. 212.08(5)(f), F.S.)

Building Materials Used in an Enterprise Zone Sales Tax Exemption: See "Enterprise Zones".

(s. 212.08(5)(g), F.S.)

Business Equipment Used in an Enterprise Zone Sales Tax Exemption: See "Enterprise Zones".

(s. 212.08(5)(h), F.S.)

Certain Aircraft Modification Services: provides an exemption for aircraft modifications which introduce a

major change in type of design. (s. 212.08(5)(i), F.S.)

Subscription Newspapers, Newsletters, and Magazines Delivered by Mail: provides an exemption for newspaper, newsletter and magazines subscriptions delivered by mail. This exemption was adopted to equalize tax treatment of such subscriptions mailed into Florida by publishers without Florida nexus and publishers with nexus.

(s. 212.08(7)(w), F.S.)

Aircraft Repair and Maintenance Labor Charges on Aircraft Over 15,000 lbs.: generally, the labor component of any repair or maintenance of tangible personal property is taxable. This exemption creates an exemption to this principal specifically for aircraft larger than 15,000 lbs. maximum takeoff weight.

(s. 212.08(7)(ee), F.S.)

Electricity or Steam Used for Manufacturing: charges for electricity or steam used to operate machinery and equipment (M&E) at a fixed location in Florida when such M&E is used to manufacture, process, compound, produce, or prepare for shipment items of tangible personal property for sale, or to operate pollution control, recycling, maintenance, or monitoring or control equipment used in such operations are exempt from the sales tax.

(s. 212.08(7)(gg), F.S.)

Solar Energy Systems: provides an exemption for solar energy systems or components thereof until July 1, 2005. (s. 212.08(7)(kk), F.S.)

Master Tapes, Records, Films, or Video Tapes: only the cost of the tangible personal property, such as film or video tape, would be subject to the use tax. Any other costs of producing master tapes, records, films or video tapes would be excluded from the calculation of the use tax. (s. 212.08(12), F.S.)

Electrical Energy Used in an Enterprise Zone Sales Tax Exemption: See "Enterprise Zones".

(s. 212.08(15)(a), F.S.)

Sale or Use of Satellites or Other Space Vehicles: provides an exemption for property used in connection with space flight activities, which would otherwise be subject to sales and use tax.

(s. 212.08(16)(a)1.&2., F.S.)

Enterprise Zone Jobs Credit: See "Enterprise Zones". (s. 212.096, F.S.)

Fish Breeding and Beekeeping: includes fish breeding and beekeeping in the sales tax exemption for agriculture by includes aquaculture in the definition of “agricultural commodity”, “farmer” to include apiarists and persons raising fish, and “livestock” to include fish raised for commercial purposes. (s. 212.02(27), (28), & (29), F.S.)

Purchases or Leases by Cinematography Schools: provides an exemption for purchases or leases of materials, equipment, real property, and other items for certain cinematography schools. (s. 212.0602, F.S.)

Machinery and Equipment Purchased by Expanding Printing Facilities: provides an exemption for industrial machinery and equipment purchased for use in expanding printing manufacturing facilities. Must be proven that such items are used to increase the productive output of the business by at least 10%. (s. 212.08(5)(b)2.b., F.S.)

Machinery and Equipment Used in Semiconductor, Defense, or Space Technology and Related R&D: provides a total exemption to certain semiconductor, technology facilities, on machinery and equipment (M&E) used to manufacture, process, compound, or produce semiconductor technology products for sale or use by those facilities. This exemption is also available on M&E used predominantly in semiconductor wafer R&D activities. Provides a 25% exemption on M&E used in defense or space technology facilities. Exemptions are by refund only. (s. 212.08(5)(j), F.S.)

Aircraft Repair and Maintenance Labor Charges for Helicopters greater than 10,000 lbs.: provides an exemption for labor charges for repairs and maintenance of helicopters weighing more than 10,000 lbs., including replacement engines, parts, and equipment if used to repair or maintain such aircraft in the state. (s. 212.08(7)(ee), F.S.)

Parts and Labor Used in Certain Aircraft Maintenance or Repair: provides an exemption on replacement engines, parts, and equipment used in the repair or maintenance of aircraft of more than 15,000 lbs. maximum certified takeoff weight and helicopters of more than 10,300 lbs., when such parts or equipment are installed on such aircraft that is being repaired or maintained in Florida. (s. 212.08(7)(uu), F.S.)

Certain Aircraft Leases and Sales by Common Carriers: provides an exemption on the sale or lease of an aircraft or more than 15,000 lbs. maximum certified takeoff weight for use by a common carrier.

(s. 212.08(7)(vv), F.S.)

Parts and Labor for Repair of Certain Machinery and Equipment: provides an exemption for labor charges for the repair of, and parts and materials used in the repair of and incorporated into, industrial machinery and equipment which is used for the manufacturing, processing, compounding, production, or preparation for shipping of items of tangible personal property at a fixed location in Florida. (s. 212.08(7)(aaa), F.S.)

Film and Printing Supplies: provides an exemption for film, photographic paper, dyes used for embossing and engraving, artwork, typology, lithographic plates, and negatives when purchased, produced, or created by printing businesses in the production of graphic matter for sale. (s. 212.08(7)(bbb), F.S.)

Aircraft Located in Florida for Repairs: provides a sales and use tax exemption that allows aircraft to be brought back into Florida for repairs in the first 6 months after purchase without incurring a tax liability as long as the aircraft is removed from the state within 20 days of completion of repairs. (s. 212.08(11), F.S.)

Urban High-crime Area Job Tax Credit: See “Corporate Income Tax”. (s. 212.097, F.S.)

Rural Job Tax Credit: See “Corporate Income Tax” (s. 212.098, F.S.)

Super Bowl Football Tickets: admissions to the Super Bowl, when held in Florida, are exempt from the sales tax. (s. 212.04(2)(a)4., F.S.)

Lease of Real Property Use for Space Flight Business: provides an exemption for the lease of real property used or occupied predominantly for space flight business. (s. 212.031(1)(a)2., F.S.)

Certain Costs Associated with the Construction of Certain Homes: provides a refund of sales tax paid on building materials used in the construction of a qualified single-family home and the costs of labor associated with the construction. The home must be located in an enterprise zone, empowerment zone, or Front Porch Community and must be constructed and occupied by the owner thereof for residential purposes. (s. 212.08(5)(n), F.S.)

Building Materials Used in Redevelopment Projects: provides a refund of sales tax paid on building materials used in the construction of a housing project or mixed-use project in an urban high-crime area, enterprise zone,

empowerment zone, Front Porch Community, designated brownfield area, or urban infill area and in which the developer agrees to set aside at least 20% of the housing units in the project for low-income and moderate-income projects.

(s. 212.08(5)(o), F.S.)

Enterprise Zones

Florida's enterprise zone program is established in ss. 290.001 – 290.016 and s. 370.28, F.S. Enterprise zone incentives have been used to encourage economic development since 1980. Section 290.007, F.S., provides a list of all state tax incentives available in enterprise zones and where they can be found in statute. The following tax incentives are provided by the state to encourage the revitalization of enterprise zones:

Enterprise Zone Ad Valorem Tax Credit: provides a credit against corporate income tax for ad valorem taxes paid, up to \$25,000, or \$50,000 if at least 20% of full time employees are enterprise zone residents, for a period of 5 years. (s. 220.182, F.S.)

Enterprise Zone Jobs Credit: provides a credit based upon the wages paid to zone residents, against corporate income tax (CIT) or sales tax to businesses located in enterprise zones that hire zone residents. The sales tax credit is 10% of wages for employees earning no more than \$1,500 monthly, for up to 12 months. If at least 20% of FTE's are zone residents, the credit is 15%. The CIT credit is the same amount, and can be carried forward for 5 years. A business may use either the sales tax or CIT credit, but not both. (s. 212.096 or s. 220.181, F.S.)

Building Materials Used in an Enterprise Zone Sales Tax Exemption: provides a sales tax exemption, by refund only, for building materials used in an enterprise zone for rehabilitation of real property. The minimum refund is \$500, and the maximum is \$5,000, or \$10,000 if at least 20% of FTE's are zone residents. (s. 212.08(5)(g), F.S.)

Business Equipment Used in an Enterprise Zone Sales Tax Exemption: provides a sales tax exemption, by refund only, for depreciable business property used in an enterprise zone. The minimum refund is \$100 within a 60 day period, and the maximum is \$5,000, or \$10,000 if at least 20% of FTE's are zone residents. (s. 212.08(5)(h), F.S.)

Electrical Energy Used in an Enterprise Zone Sales Tax Exemption: electrical energy used in an enterprise zone

by a qualified business is exempt from 50% of sales tax on electricity, or 100% if at least 20% of FTE's are zone residents, if the municipality in which the zone is located grants zone businesses an exemption from the municipal utility tax.

(s. 212.08(15)(a), F.S.)

Community Contribution Tax Credit: allows for a credit of 50% of a community contribution against either the corporate income tax or the insurance premium tax for businesses that contribute resources to public redevelopment organizations for the revitalization of enterprise zones. (s. 220.183 or s. 624.5105, F.S.)

Distributions of State Revenues

In addition to tax incentives, Florida provides for the distribution of sales and use tax revenues to certain sports facilities, to encourage such facilities to locate in Florida or to remain in Florida. The moneys must be used to build a sport facility for a new professional sports franchise or for the renovation of an existing professional sports franchise facility. Section 212.20(6)(f)5., F.S., provides for the following distributions:

C \$166,667 is distributed monthly by the Department of Revenue to each applicant that has been certified as a Afacility for a new professional sports franchise@ or a Afacility for a retained professional sports franchise@ pursuant to s. 288.1162, F.S., and \$41,661 is distributed monthly by the department to each applicant that has been certified as a Anew spring training franchise facility@ pursuant to s. 288.1162, F.S. Distributions begin 60 days following such certification and continue for 30 years.

The following franchises have applied for and been certified to receive funds (\$60,000,000) as *new* professional sports franchise facilities:

Florida Panthers (Broward County)
 Florida Marlins (Joe Robbie Stadium)
 Jacksonville Jaguars (City of Jacksonville)
 Tampa Bay Lightning (City of Tampa)
 Tampa Bay Devil Rays (City of St. Petersburg)

The following franchise has applied for certification to receive funds (\$60,000,000) as a *retained* professional sports franchise facility:

Tampa Bay Buccaneers (Hillsborough County)

- C \$166,667 is distributed monthly for up to 300 months, by the Department of Revenue to an applicant certified by OTTED as the Professional Golf Hall of Fame. The Professional Golf Hall of Fame was certified in June, 1998.
- C \$83,333 is authorized to be distributed monthly for up to 168 months, by the Department of Revenue to an applicant certified by OTTED as the International Game Fish Association World Center.

METHODOLOGY

This report attempts to identify, by statute, all of the economic and tax incentives available to Florida businesses. Resources utilized in this report were the Florida Statutes, the *2000 Florida Tax Handbook*, Interim Project Report 2000-45 by the Senate Committee on Fiscal Resource entitled *State Economic and Development Incentives*, and updated interim report entitled *Sales Tax Exemptions: A Tool For Lowering the Sales Tax Rate in Florida* by the Senate Committee on Fiscal Resource.

FINDINGS

The state’s economic and tax incentives are located primarily by tax source and spread over seven chapters of the Florida Statutes. The six appropriations driven economic incentives identified by this report are all located under Part I of Chapter 288, F.S. The incentives provided by tax exemption, tax credit, tax deduction, or tax refund, are spread throughout the remaining six chapters, with the majority, thirty-six, falling under chapter 212, Sales and Use Tax. Chapter 220, Corporate Income Tax, provides for ten of the incentives. The distributions of state revenues to certain sports facilities are all found in s. 212.20(6)(f), F.S. Enterprise zone incentives can be found in chapters 212, 220, and 624,

but a complete list of all such incentives and where they can be found in statute is available in s. 290.007, F.S.

Part VII of Chapter 288, F.S., provides for the creation and empowerment of Enterprise Florida, Inc., a not-for profit corporation, designed to be the principal economic development corporation for the State of Florida. It is the responsibility of Enterprise Florida, Inc. to provide leadership for business development in Florida by, among other things, aggressively marketing the state as a pro-business location for potential new investment and aggressively assisting in the retention and expansion of existing businesses and the creation of new businesses. Part VII of Chapter 288, F.S., makes no mention of the types of economic and tax incentives available to Florida’s businesses.

RECOMMENDATIONS

The economic and tax incentives available to Florida’s businesses are scattered throughout seven different chapters of the Florida Statutes, encompassing six different tax sources. It is not feasible to place all of the economic and tax incentives under one statute, because of the six different tax sources represented. It would be feasible, however, to provide a comprehensive list of such incentives, providing the title and statute site for each incentive, so that a business can have a directory of all of the economic and tax incentives available to them, much like s. 290.007, F.S., which provides such a list for all tax incentives available for enterprise zones.

Based on the findings of this report, it is recommended that a comprehensive listing of all economic and tax incentives be developed and placed under Part VII of Chapter 288, F.S., Enterprise Florida, Inc. As the state’s business development leader, the statute creating Enterprise Florida Inc. is the most logical placement for such a list.

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| <p>COMMITTEE(S) INVOLVED IN REPORT (<i>Contact first committee for more information.</i>) Committee on Fiscal Resource, 404 South Monroe Street, Tallahassee, FL 32399-1100, (850) 487-5140 SunCom 277-5140 Committee on Commerce and Economic Opportunities Committee on Fiscal Policy</p> <p>MEMBER OVERSIGHT Senator Lee</p> |
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