

2017 ANNUAL REPORT

Florida  TaxWatch

2018-04-24 Public Comment Exhibit 2 - Dominic Calabro

IMPROVING TAXPAYER VALUE, CITIZEN UNDERSTANDING, AND GOVERNMENT ACCOUNTABILITY

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FOUR DECADES OF LEADERSHIP

NEARLY 40 YEARS AGO, a small group of Florida's business and elected leaders joined together to form an independent entity that could be trusted to look out for the interests of the taxpayers.

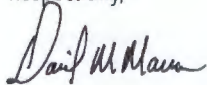
Now, four decades, 8 governors, and thousands of policy recommendations later, Florida TaxWatch maintains its unique position as the eyes and ears of the Florida taxpayers. Whether calling out inefficiencies in our state government, or recommending policy reforms based on time-tested evidence, TaxWatch is on the ground, recognized by those entrusted with leading this great state as a reliable, reputable resource.

Halfway through my tenure as Chairman of this storied institution, I am particularly proud of the work that we do educating taxpayers, nurturing the next generation of the state's leaders, and holding our elected officials accountable. We are informed, we are engaged, and we are fair.

As we look down the road before us, we will continue to lead on issues that matter to all Floridians. From financial literacy to economic development; from educational leadership to reducing our prison population, taxpayers can count on Florida TaxWatch.

On behalf of the members and dedicated staff, working together with our remarkable Executive Committee members and Board of Trustees, I proudly present the 2017 Annual Report for your review and consideration.

Respectfully,



David Mann
Chairman of the Board of Trustees
2016-2018



**David
Mann**

CHAIRMAN
2016-2018

POCKET GUIDES

In 2017, Florida TaxWatch released several more of our annual series of publications in handy pocket-sized formats, from a complete breakdown of the FY2017-18 state budget, to the *How Florida Compares* series, which shows Florida's ranking in relation to the rest of the U.S. on tax and fee metrics, to our popular *How Florida Counties Compare* guide, looking at local taxes and fees across the state. The *How Counties Compare* publication was also launched on the TaxWatch website with an interactive page allowing users to compare two counties side-by-side on every metric in the pocket guide.

COST SAVINGS

2017 continued a legacy that resulted in the savings of at least \$4.2 billion in Floridians' hard-earned tax dollars from 2010-2014 alone. This year, President & CEO Dominic M. Calabro and seven members of the Center for Government Efficiency Advisory Board (see page 11 for more on the TaxWatch-CGE) finished their work on the Constitutionally-mandated Government Efficiency Task Force, having been appointed by the Governor, Speaker of the House, and Senate President collectively. The Task Force was chaired by John R. Alexander, Chairman of the TaxWatch-CGE, and released a final report of 29 recommendations which, if implemented, will significantly improve the efficiency of government operations, and reduce the cost of Florida's government by more than \$2 billion annually.

Florida TaxWatch was honored to provide research support to the Task Force, and prepared and published the Task Force's interim and final reports.



TAXWATCH EXECUTIVE VICE PRESIDENT ROBERT WEISSERT WITH GOVERNOR RICK SCOTT

ECONOMIC DRIVERS

TOURISM

Over the last several years, Florida TaxWatch has released multiple reports detailing the economic impact of increasing the number of annual visitors to the state. TaxWatch reports have shown that 100 million visitors to Florida would create more than 121,000 jobs, nearly half of which were in non-tourism related industries; showcased the importance of the tourism industry to Florida's economy, specifically focusing on the economic impact of its job-creating ability; brought attention to the current state of Florida's infrastructure, and assessed whether it can continue to meet the needs of residents and visitors; and showed that with the recovery of the world economy, international travel across the world is reaching record highs.

Continuing this important trend, the report *The Show May Not Go On*, released this year, detailed the significant economic impact that reducing the state's tourism marketing efforts would have. Fortunately, the Legislature ultimately followed the recommendations in this report, continuing strong investment in this area, while increasing the scrutiny and accountability that taxpayers should expect from their government.

THE BUDGET

Grounded in three decades of expertise in the state's budgeting process, TaxWatch continued the monthly series of Budget Watch publications, which take a detailed look at the Revenue Estimating Conference reports, other activities of the state's estimating and budgeting entities, and a detailed look at the Governor's proposed budget, setting the stage for taxpayers leading up to the budget negotiations during the Regular Session, and helping Floridians understand how their tax dollars are spent.

BUDGET TURKEY WATCH

Possibly our most widely-known publication, the *Budget Turkey Watch* report was released again this year, reinforcing the role of TaxWatch as the watchdog for spending projects that did not receive the proper amount of scrutiny and public input.

The *Budget Turkey Watch* report takes TaxWatch staff months to develop, has saved the taxpayers billions over nearly three decades, and has ruffled more than a few feathers. This year, the budget process began with new House rules governing member projects and a pledge of an open and transparent budget process. The rule change was significant, and Florida TaxWatch applauded the announcement, as the new rules promote the same goals as the Turkey Watch report.

While the *Budget Turkey Watch* report can cause consternation among those at the highest level of state government, TaxWatch remains committed to serving in this important role and producing this publication each Legislative Session.

SENIOR RESEARCH FELLOWS

The Senior Research Fellows assist and advise Florida TaxWatch with its research agenda. Each Fellow is a prominent scholar or professional of national repute chosen for his or her public policy analysis and evaluation expertise in the areas of state and local government accountability, finance, and taxation.

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DR. ANTONIO "TONY" VILLAMIL - FOUNDER, WASHINGTON ECONOMICS GROUP

TAXWATCH CENTER FOR EDUCATIONAL PERFORMANCE & ACCOUNTABILITY

The TaxWatch Center for Educational Performance & Accountability addresses the profound fiscal and economic impact that PreK-20 education has on Florida's future, and makes recommendations to improve both the quality and cost-effectiveness of this essential public service.

In 2017, the Center primarily focused on the true cost of public education in Florida, and continued the work of the TaxWatch Principal Leadership Awards.

The Principal Leadership Awards marks the first time in Florida's history that principals of at-risk schools are being honored for their innovative and groundbreaking efforts that result in substantial increases in student achievement. In this, the fourth year of the Awards program, principals from Washington, Jackson, Palm Beach, Broward, and Miami-Dade counties were honored for their students' achievements.



(L TO R) REPRESENTATIVE MANNY DIAZ JOINS TAXWATCH VP OF RESEARCH BOB NAVE, PLA WINNER ALEXANDRA PRIETO, AND JORGE ALFONSO FROM THE FL LOTTERY

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TAXWATCH CENTER FOR GOVERNMENT EFFICIENCY

The Center for Government Efficiency believes that truly effective and efficient government is the result of three distinct operational goals, intricately woven together: the targeted investment of taxpayer dollars, effective governance, and the deliberate avoidance of unnecessary costs.

To that end, the TaxWatch-CGE was honored to be asked to participate in the constitutionally mandated Government Efficiency Task Force this year. TaxWatch provided staff support and research expertise to the Task Force, and of the 15 GETF appointments, eight were TaxWatch volunteer leaders, including:

- TaxWatch Immediate Past Chairman Michelle Robinson
- TaxWatch President & CEO Dominic M. Calabro
- Justice Ken Bell
- John R. Alexander (Task Force Chairman)
- Robert Stork
- Secretary Jack Miles
- Barbara Ray
- TaxWatch Chairman-Elect Senator Pat Neal

In 2017, the TaxWatch-CGE was focused on the implementation of the Task Force recommendations, which have the potential to save the state more than \$2 billion annually.

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Ms. Michelle A. Robinson
VERIZON

TAXWATCH CENTER FOR SMART JUSTICE

The TaxWatch Center for Smart Justice is centered on the belief that public safety is paramount, and because of the magnitude of this responsibility, there truly is no room for inefficiency. The Center's research focuses on evidence-based reforms to Florida's criminal and juvenile justice systems that ensure less crime, fewer victims, and no wasted tax dollars.

The effort to reform Florida's criminal and juvenile justice policies has made great strides during the past few years. Most importantly, the active work of the Center and the outreach of its dedicated Advisory Board volunteers has resulted in a culture shift in the policy and operational arenas in Florida.

Working with Co-Chairmen former Florida Supreme Court Justice Ken Bell, and former Secretary of the Florida Department of Juvenile Justice Wansley Walters, the TaxWatch-CSJ has been hard at work crafting policy recommendations that improve public safety while being cost-effective. Focusing on lowering recidivism and improve re-entry programs, TaxWatch-CSJ has been engaged with various leaders in the smart justice community to recommend civil citations for juveniles, expand vocational and education programs in prison, and ensure equal justice for all Floridians.



CECILIA DENMARK OF BRIDGES INTERNATIONAL SPEAKS ON A PANEL ABOUT REENTRY SERVICES AT THE TAXWATCH 2017 SPRING MEETING.

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JUDGE, 13TH CIRCUIT COURT (RET.)

Senator Stephen Wise

FLORIDA STATE SENATOR

PRUDENTIAL PRODUCTIVITY AWARDS

Even though the co-founders of the program, J.E. Davis and A.D. Davis, are no longer with us today, they would be proud to know that, since 1989, more than 16,000 nominations have been submitted totaling more than \$9.5 billion in cost-savings, cost-avoidances, and added value to the lives of Florida's residents and visitors, including this year's total of more than \$400 million.

This year's winners come from nearly every state agency in Florida, and include everyone from university professors, to transportation safety workers, to environmental engineers. Twenty seven years of this awards program has shown that Florida truly has the nation's best public employees, and we are excited to see what groundbreaking ideas and actions are still to come.

The distinguished members of the Panel of Judges donate their time for a thorough review and spirited discussion of the best of this year's achievements; and Governor Scott, Lt. Governor Lopez-Cantera, Cabinet members, agency heads, and civil service men and women of Florida continue to demonstrate extraordinary dedication to our great state and help improve the lives of Florida's citizens through their outstanding achievements.



MR. STEVE ROGERS OF WORKDAY HAS GRACIOUSLY SERVED AS THE EMCEE FOR NEARLY EVERY REGIONAL PPA CEREMONY FOR THE PAST SEVERAL YEARS

2016-17 PANEL OF JUDGES

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Florida TaxWatch is a testament to democracy in action...bringing a **VALUE-ADDED DIFFERENCE TO THE LIVES, HEALTH, AND PROSPERITY OF ALL FLORIDIANS** because of your constructive ideas and vision. Thank you for your **UNRELENTING EFFORTS** to safeguard the long and short-term interests of the citizens of Florida.

— GOVERNOR JEB BUSH

You are heroes to me for what you do in this state.
WE COULD USE YOUR PENCILS, MINDS, AND COURAGE UP IN WASHINGTON.

— U.S. SENATOR GEORGE LEMIEUX

...Fortunately for the legislators, **TAXWATCH** already has done much of **THEIR WORK FOR THEM.**

— ORLANDO SENTINEL

The state is undoubtedly more healthy and prosperous because TaxWatch has been on the job. It has been **AN HONEST WATCHDOG** in warning of abuses, **A CREDIBLE GUIDE DOG** in finding thrifty solutions to problems, and **A TIRELESS BIRD DOG** in making sure taxpayers get their money's worth.

— TAMPA TRIBUNE

**HEED
TAXWATCH**

— MIAMI HERALD EDITORIAL HEADLINE



STATE ATTORNEY GENERAL PAM BONDY WAS ONE OF THE FEATURED SPEAKERS AT THE 2017 DINNER



(L TO R) PRASHANT MEHTA (KYRA SOLUTIONS), PRESIDENT CALABRO, STATE BOARD OF EDUCATION CHAIR MARVA BROWN JOHNSON, CHARLES HOKANSON (HELIOS), AND TAXWATCH SECRETARY PIYUSH PATEL (KYRA SOLUTIONS)



COMMISSIONER ADAM PUTNAM ADDRESSES THE PACKED ROOM AT THE 2017 EVENT. EACH YEAR, THE STATE OF THE TAXPAYER DINNER HAS BEEN STANDING-ROOM ONLY.

THE STATE OF THE TAXPAYER

As the trusted eyes and ears of Florida taxpayers for nearly 40 years, Florida TaxWatch embraces our responsibility to provide a forum for our state's elected leaders to speak directly to the interests of the taxpayers.

While the annual State of the State address and opening statements of each legislative chamber cover the accomplishments and future plans of our elected leadership, none specifically highlight the issues affecting taxpayers.

Florida TaxWatch and Host Committee Chairman Governor Bob Martinez presented the inaugural State of the Taxpayer Dinner in 2016, and followed its resounding success with another sold-out event this year.

Now the premier event for Florida's elected leaders to discuss the issues that will impact taxpayers over the next year, the dinner presents an all-star lineup of some of Florida's top policymakers addressing a capacity crowd, ensuring that as Legislative Session begins, the attention of Florida's leaders is where it belongs: on the taxpayers.

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THE EFFECTS OF A BORDER-ADJUSTED TAX ON FLORIDA'S PROPERTY INSURANCE MARKET

March 2017—This report analyzes the effects of applying a border-adjusted tax to reinsurance transactions, and estimates the impact of such a tax on Florida's policyholders, the property insurance market, taxpayers, and the economy. Consistent with the recommendations in this report, Congress removed this harmful measure from their tax proposals moving through the process during 2017.



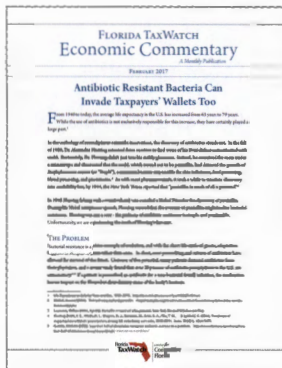
THE IMPACT OF FOOD DESERTS ON PUBLIC HEALTH & PROPERTY VALUES

March 2017—Good nutrition is an important part of leading a healthy lifestyle. This report looks at the effect of food deserts on Floridians' health and life expectancy. This report was released on-location in Naples, FL, where TaxWatch staff set up a booth during a packed Farmer's Market, provided health screenings to local residents, and discussed the findings of this report, as well as other TaxWatch research.



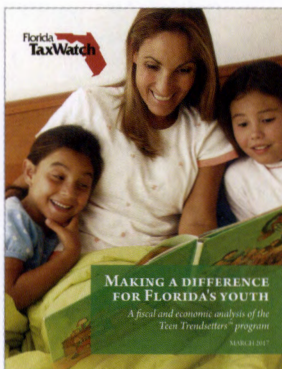
THE SHOW MAY NOT GO ON: AN ANALYSIS OF THE COST OF SEVERE CUTS TO FLORIDA'S TOURISM MARKETING

March 2017—Florida tourism is an absolutely critical industry to the state, employing millions of people and contributing millions of dollars to state coffers. Despite its importance to the Sunshine State, tourism was in the crosshairs of the Florida House, a costly decision according to this report. Consistent with the report's recommendations, the House and Senate were able to come to an agreement, funding this important item, and increasing taxpayer protections at the same time.



ANTIBIOTIC RESISTANT BACTERIA INVADE TAXPAYERS' WALLETS, TOO

March 2017—This Economic Commentary looks at the potential impact on taxpayers from the rise of antibiotic-resistant bacteria. This report urges policymakers to take proactive steps to encourage and support the research and development of new antibiotics through effective public-private partnerships.



TEEN TRENDSETTERS: MAKING A DIFFERENCE FOR FLORIDA'S YOUTH

March 2017—The Barbara Bush Foundation for Family Literacy's Teen Trendsetters program is one great example of a high-quality mentor initiative. This Florida TaxWatch fiscal and economic analysis quantifies the value of the increases in reading scores and positive social impacts of the program. Following the recommendations in this report, the Legislature appropriated the full amount for the Teen Trendsetters program in 2017.



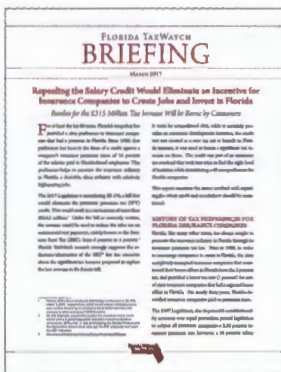
EXPANDING FLORIDA'S HIGH-TECH MANUFACTURING SECTOR

March 2017—This Briefing revisits high-tech manufacturing, one sector that could benefit from state investment and has been touted in the past by government officials as a way to expand Florida's economic diversity. TaxWatch continues to recommend that the state diversify its manufacturing base by investing in high-tech manufacturing, something that the Legislature has done in the past by implementing TaxWatch recommendations on the manufacturing sales tax.



SUPPORTING SUNSHINE STATE SHOPPERS

February 2017—Florida residents come out in droves to take advantage of sales tax holidays, the subject of this report. These ever-popular tax breaks allow Florida shoppers to take advantage of tax-free purchases on certain items. As recommended in this report, the Legislature has continued to offer these holidays each year, and taxpayers have taken advantage of the savings available to them.



THE EFFECT OF REPEALING THE INSURANCE PREMIUM TAX

March 2017—The 2017 Legislature is considering SB 378, a bill that would eliminate the insurance premium tax (IPT) credit. This report examines the issues involved with repealing the salary credit and concludes it should be maintained. The 2017 Legislature ultimately left the 15% credit in place, saving businesses from a \$315 million tax increase.



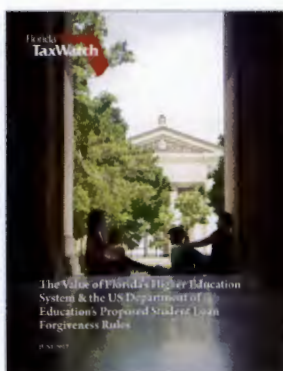
NOW IS THE TIME TO ELIMINATE THE BUSINESS RENT TAX

April 2017—It would be difficult to find a more clear and widespread competitive disadvantage faced by many Florida businesses than the Business Rent Tax (BRT). This report looks at how to provide relief. Reductions to the BRT have become an annual discussion in the Legislature, and TaxWatch research like this is always a helpful guide to that discussion. In 2017 the Legislature reduced the tax by 0.2%, saving businesses \$61 million annually.



2017 FINAL TAX PACKAGE ANALYSIS

May 2017—This Session Spotlight is a look at the provisions in HB 7109, comparing the Senate amendment to the original House bill, and an examination of other bills and proposed constitutional amendments dealing with property taxes that have passed or are expected to pass and that could also reduce the taxes Floridians pay. The final package included several TaxWatch priority items, including a reduction in the BRT, extension of the Back to School Sales Tax Holiday, and Constitutional Amendments related to property taxes.



EXAMINING THE US DOE'S PROPOSED LOAN REPAYMENT RULE

June 2017—The Rule, which was scheduled to take effect on July 1, 2017, permits the Department to discharge student loans, thereby relieving the student of any obligation to repay the loan. This report details the financial liability to Florida taxpayers under the Rule, which, all told, based on the Department's estimates of financial impacts, could be as little as \$131.36 million over the next decade or as much as \$2.81 billion.



HIGH FAILURE RATES AMONG NURSING STUDENTS INDICATED NEED FOR A CURE

June 2017—Previous legislation to expand nursing programs and alleviate Florida's nursing shortage has had unintended consequences, finds the latest Economic Commentary. The report shows that nursing faculty often make less money teaching than in nursing practice, making it difficult for nursing programs to fill vacant positions, limiting the schools' ability to properly train the next generation.

PROFESSIONAL TEAM



(l to r, top to bottom)

Dominic M Calabro

Steve Evans

Robert E. Weissert, Esq.

Keith Dean, CPA

Chris Hart IV

Kurt Wenner

Bob Nave

Chris Barry

Dr. Bob Cruz

Kathleen Hampton

Elle Piloseno

Kyle Baltuch

Allison Wiman, RN

Brooke Bustle

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