

Florida House of Representatives

Representative Anna V. Eskamani

District 47

District Office

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1102 The Capitol
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Email: Anna.Eskamani@myfloridahouse.gov

August 1, 2022

Jim Zingale
Executive Director
Florida Department of Revenue

Dear Dr. Zingale:

“CS/CS/SB 50: Taxation” passed by the Florida Legislature during the 2021 legislative session, and signed into law by Governor DeSantis on April 19, 2021, requires online out-of-state retailers to collect billions in sales taxes from Florida consumers. Rather than invest these dollars into consumer tax savings or public services for Floridians, the law temporarily reduced a tax that businesses pay to fund unemployment benefits for laid-off workers and will then permanently reduce the business rent tax from 5.5 percent to 2 percent.

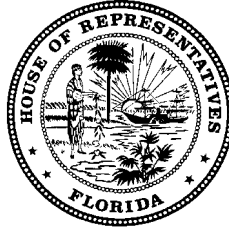
As the Ranking Member of the House Ways & Means Committee, I am writing to seek more transparency – and to determine how many, and which, businesses received tax refunds because of SB 50 and the billions of dollars Florida consumers are now paying to the state via online sales tax collection.

Specifically, my office is requesting answers from DOR to the questions outlined below. If possible, we would appreciate the companies in each category to be named but understand that might not be possible. I look forward to your response.

Thank you for your service to our great state.

A handwritten signature in black ink that reads "Anna".

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Florida House of Representatives, District 47



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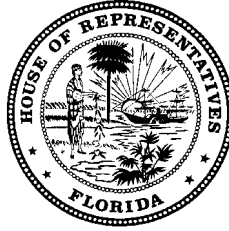
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Question #1: Can you specify how many employers received a refund directly due to Chapter 2021-2 LOF (CS/CS/SB 50) in tax years 2020 and 2021? Please provide the following information for the top 1,000 employers as measured by total reemployment assistance tax:

Tax Year	Reemployment Assistance Tax Categories (measured by total taxes owed)	Number of C-Corps and LLCs taxed as corporations in each category	Total Reemployment Assistance Tax Contributions	Average Reemployment Assistance Tax rate	Number of businesses that received a refund due to CS/CS/SB 50 (2021)	Percentage of all refunds tied to the CS/CS/SB 50 (2021) recalculation
2020	Top 10 Employers					
	Top 50 Employers					
	Top 100 Employers					
	Top 250 Employers					
	Top 500 Employers					
	Top 1,000 Employers					

Note: Please repeat for tax year 2021



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Question #2: Since Chapter 2021-2 LOF (CS/CS/SB 50) directed the Department of Revenue to recalculate reemployment assistance tax owed by employers through December 31, 2025, can you specify what net reemployment assistance tax contributions would be (or are projected to be) with *and* without CS/CS/SB 50 (2021) for the top 1,000 employers in the state? Also, what would the average reemployment tax assistance rate be with *and* without CS/CS/SB 50 (2021)? Please provide the information for tax year 2020, and projections through 2025.

Tax Year	Reemployment Assistance Tax Categories (measured by total taxes owed)	Net reemployment assistance tax contributions under CS/CS/SB 50 (2021)	Net reemployment assistance tax contributions <u>without</u> CS/CS/SB 50 (2021)	Average Reemployment Assistance Tax rate under CS/CS/SB 50 (2021)	Average Reemployment Assistance Tax rate <u>without</u> CS/CS/SB 50 (2021)
2020	Top 10 Employers				
	Top 50 Employers				
	Top 100 Employers				
	Top 250 Employers				
	Top 500 Employers				
	Top 1,000 Employers				

Note: Please repeat for tax years 2021, 2022, 2023, 2024, 2025 projections