

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
No. ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

Is Item Included In Current Budget? Yes _____ No _____
 Budget Account No.: Fund _____ Department _____ Unit _____
 Object _____ Reporting Category _____

B. Recommended Sources of Funds/Summary of Fiscal Impact:

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments:

Elizabeth Bleaser N/A
 OFMB / 10/28/11 Contract Dev. and Control

B. Legal Sufficiency:

[Signature] 10/28/11
 Assistant County Attorney

C. Other Department Review:

 Department Director

2012 State Legislative Program

Requested Addition to the State Program: Palm Beach County Position on Internet Sales Tax

Palm Beach County supports clarifying and enforcing the existing law relating to the enforcement of the collection of sales tax on taxable items purchased via the internet. Currently, individuals in the State of Florida are obligated to pay taxes on goods purchased online. The burden lies on *the individual* to remit to the Department of Revenue the tax incurred for online purchases unlike “brick and mortar” businesses where *the business* is required to collect and remit to the state. The state legislature should clarify law to require all businesses to collect and remit appropriate sales tax on goods purchased online. Additionally, the Federal Government should enact provisions that allow for the interstate collection and remittance of sales taxes paid on taxable goods that are purchased from businesses said states.

2012 Federal Legislative Program

Requested Addition to the Federal Program: Palm Beach County Position on Internet Sales Tax

Identical to the 2012 State Legislative Program proposed language.