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FLORIDA'S TAX STRUCTURE

FLORIDA PTA POSITION

The Florida PTA urges the Legislature to increase tax revenue through tax structure reform in order to adequately fund services necessary to meet the educational, health, safety, recreational and other basic needs of Florida's children. The Florida PTA urges immediate reform of Florida's system of sales and use taxes. Exemptions for products and services should be retained only where they meet an overriding public policy interest. The Florida PTA supports amendments to the Florida Constitution that enhance the ability of the state to fully fund services to meet the needs of Florida's children.

Background

The manner in which Florida provides for the educational, health, safety, recreational and other basic needs of Florida's children determines the quality of life for every Florida citizen and providing for those needs lays the foundation of the future of our state. Florida's population growth has overwhelmed the state's system of services. Florida PTA has long urged the Legislature to close tax loopholes that do not benefit the average Floridian and invest these funds in education and children's services. The resources committed to the well being of Florida's children have never been lower.



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Talking Points

- Florida is one of the wealthier states in this nation. However, it is ranked at the bottom tier in the nation for funding education.
- Closing existing loopholes will generate needed revenue without adding a tax burden to average Floridians.
- During the 2002 budget debate in the Legislature, lawmakers identified \$23 billion in exemptions that Florida doesn't collect.
- "Florida now has the lowest overall tax rates in the country." This analysis (see below) suggests that full funding of the two amendments would raise Florida's ranking only slightly, from 50th to 49th. Therefore, Florida would remain a low tax state.*

* Class Size, Pre-kindergarten, and Educational Adequacy: Costs and Funding Options for Florida, Policy Brief, Douglas Harris, Florida State University, Education Policy Research Unit (EPRU), Arizona State University

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