



# Florida House of Representatives

*Representative Angie Nixon*

District 14

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February 16<sup>th</sup>, 2021

Jim Zingale, Executive Director  
Florida Department of Revenue

Dear Mr. Zingale:

On behalf of my office, and the legislative offices of the lawmakers co-signing this letter, please find our request for important data regarding the state's corporate income tax below.

As a means of gaining statistical information on our state's system of taxation and on the tax obligation of corporations that do business in Florida, could you answer the following nine questions?

1. As measured by payroll withholding, of our state's 150 largest for-profit employers for which you have complete data, how many paid zero state corporate income tax in the four most recent tax years?
2. For C-Corporations that reported over \$50 million in federal taxable income, how many reported zero or less total corporate income/franchise tax due for the four most recent tax years for which you have complete data?

Please provide the same information for companies that reported over \$100 million, over \$250 million and over \$1 billion in federal taxable income?

Also, for each income category and for each year, could you provide the actual number of C-Corporations per specified income category, the total dollar amount of income reported in each category, and the actual number of companies that reported zero or less corporate income/franchise tax? (See table below for guidance)

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Tax Year	Reported Income Category for C-Corporations	Number of C-Corporations in each reported income category	Total income reported by C-Corporations	Number of C-Corporations that reported zero or less corporate income tax	Number of C-Corporations that reported zero or less franchise tax
	Over \$50 million				
	Over \$100 million				
	Over \$250 million				
	Over \$1 billion				
Repeat with new tax year below					

3. Of all corporations (C-Corps or LLC's taxed as corporations) doing business in Florida, what percentage reported total corporate income/franchise tax due zero or less state corporate income tax for the four most recent tax years for which you have complete data?

4. Of all the corporations (C-Corps or LLC's taxed as corporations) doing business in Florida that reported federal taxable income of greater than zero, what percentage reported total Florida corporate income/franchise tax due of zero or less?

5. Of all the corporations (C-Corps or LLC's taxed as corporations) doing business in Florida that reported federal taxable income of greater than zero, what percentage reported Florida portion of adjusted federal income of zero?

6. For each of the tax years that the law applies, please provide the following aggregate information on corporate tax refunds resulting from the 2018 HB7093 legislation and its extension in 2019 HB7127: How much of a refund did the top 10, 50, and 100 refund recipients respectively receive and the percentage that represents of the total refunds paid out?

7. From all corporations requesting a corporate income tax refund through form DR-26, can you provide a list of the 50 recipients who requested and received the largest refunds for each of the most recent four tax years, as well as the total aggregate amount refunded to them?

8. Are there any direct causes, other than the economy, that have caused a drop in corporate income tax in this state? In other words, do corporate loopholes or any changes in the taxing statutes exist that may have reduced corporate income tax collections. Has total corporate income declined in a relative sense to cause the decline in corporate income tax collections?

9. For all government financial support awarded over the past ten years--including tax credits, grants, and refunds other than those covered in question #6--please provide the following information for the 20 largest corporate recipients (measured by total financial support): company name, total amount of financial support,

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total financial support as a percentage of all financial support awarded by the state (i.e., total credits, grants, and refunds other than those covered in question #6), and the name and dollar amount of the specific credits, grants, and refunds each one has benefitted from.

Award Recipient (Company Name)	Total amount of financial support (i.e., tax credits, grants, and refunds) awarded	Total financial support (tax credits, grants, and refunds) as a percentage of all financial support awarded by the state	Name of tax credits awarded to recipient	Total amount of tax credits awarded to recipient	Name of grants awarded to recipient	Total amount of grants awarded to recipient	Type of refund awarded to recipient	Total amount of tax refunds awarded to recipient

If you or your staff has any questions regarding this request, please do not hesitate to contact me.

Sincerely,

Representative Angela M. Nixon, District 14

Co-signatories:

- Representative Kristen Aston Arrington, District 43
- Representative Christopher Benjamin, District 107
- Representative Joseph A. Casello, District 90
- Representative Kevin D. Chambliss, District 117
- Representative Dan Daley, District 97
- Representative Tracie Davis, District 13
- Representative Fentrice Driskell, District 63
- Representative Anna V. Eskamani, District 47
- Representative Joseph Geller, District 100

- Representative Dianne Hart, District 61
- Representative Yvonne Hayes Hinson, District 20
- Representative Dotie Joseph, District 108
- Representative Travaris L. McCurdy, District 46
- Representative Michele K. Rayner, District 70
- Representative Felicia Robinson, District 102
- Representative Carlos Guillermo Smith, District 49
- Representative Allison Tant, District 9
- Representative Geraldine F. Thompson, District 44
- Representative Marie Paule Woodson, District 101

CC:

- Deborah Longman, Legislative Affairs Director
- Lynne Moeller, Deputy Legislative Affairs Director

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