



The following information has been prepared by the Ambler campaign team in defense of the false and misleading attacks on Rep Ambler's Voting Record.

**Over the last few weeks** we have received many e-mails and phone calls from registered Republican voters in the 12<sup>th</sup> Senate District who have received various attack pieces from "The Florida First Initiative." After doing some research, I have uncovered the following:

The "Florida First Initiative" can be found here:

<http://www.floridafirstinitiative.org/>

As you can see, it is administered by Bill McCollum.

However, if you look at the financing of this committee, on 15 JUL it received \$50,000, on 19 JUL \$ 50,000 and another \$90,000 on the 20<sup>th</sup> from Senator Haridopolous's Committee "Freedom First, Inc."

<http://www.freedomfirstcommittee.org/>

If you dig even further, you find that Senator Gaetz's 527, "The Florida Leadership Alliance"

<http://www.flleadershipalliance.com/>

has funded Senator Haridopolous's 527 with a \$40,000.00 donation as recently as 13 JUL 10. Further, this 527 donated \$500.00 directly to Jim Norman's Campaign on 23 JUL 09 and \$500.00 to Senator Haridopolous's Campaign on 22 SEP 09

[http://www.flleadershipalliance.com/fla\\_expend.pdf](http://www.flleadershipalliance.com/fla_expend.pdf)

Among the items for which Kevin is attacked are the following:

Voting for HJR 7089, which proposed the elimination of a portion of property taxes on homestead properties and provided an opportunity for all property taxes on homestead properties to be eliminated. In exchange for the reduction in property taxes on homesteads, sales taxes would have been increased. Had the resolution passed, the

state would have received additional revenues of \$3.56 billion in FY 2008-2009 and of \$4.16 billion in 2009-2010 from the increase in the sales tax by 1%. At the same time, property taxes would have been lowered \$5.1 billion dollars. Businesses would have benefitted from the \$25,000 tangible personal property ad valorem tax exemption. This was one of the pet projects of then Speaker Marco Rubio, now the nominee for U.S. Senate, **and was voted for by every State Senator including Haridopolous, Gaetz, Alexander and Crist (All have endorsed Jim) as well as Speaker Rubio.**

See the floor vote here: <http://www.myfloridahouse.gov/SEctions/Bills/floorvote.aspx?VoteId=7447&BillId=36839&>

And here: <http://www.myfloridahouse.gov/SEctions/Bills/floorvote.aspx?VoteId=7410&BillId=36839&>

See the staff analysis here:

<http://www.myfloridahouse.gov/SEctions/Documents/loaddoc.aspx?FileName=h7089.PBC.doc&DocumentType=Analysis&BillNumber=7089&Session=2007>

The following is from the Staff Analysis of HJR 7089:

- “The HJR exempts homestead property from the state-mandated required local effort levied by school districts and replaces the forgone revenue by increasing the sales tax rate imposed pursuant to Chapter 212, Florida Statutes, by 1%, beginning on July 1, 2008.
- The HJR allows school boards, subject to referendum approval, to exempt homestead property from all ad valorem taxes levied by the school board and levy a discretionary sales surtax of up to 0.5%. A referendum must be held no later than November 2010.
- The HJR allows a county, subject to referendum approval, to exempt homestead property from all ad valorem taxes levied by all taxing authorities within the county other than school districts and levy a discretionary sales surtax of up to 1%. A referendum must be held no later than November 2010.
- The HJR limits the millage rate that taxing authorities can adopt when levying property taxes. Taxing authorities cannot levy a millage rate greater than the “rolled-back rate,” adjusted for the change in the Consumer Price Index (CPI) over the previous year, unless the rate is approved by a unanimous vote of the governing board.
- Also, the HJR limits the amount of state-mandated required local effort that school districts must raise from property taxes. These provisions have the effect of limiting annual property tax revenue growth to CPI inflation plus tax revenues associated with net new construction. In 2008, most cities and counties will be limited to a millage rate calculated as if the millage limitation had been in effect with FY 2003-2004 as the base year and had been continuously applied thereafter, unless a higher millage is adopted by a

unanimous vote of the governing board. In effect, this will require governments to reduce their property tax rates so that revenues will be no greater than if FY 2003-04 revenues had grown no faster than CPI inflation plus tax revenues associated with net new construction.

- The HJR also provides a property tax exemption for tangible personal property valued at up to \$25,000. Finally, the HJR expands the ability of the Legislature to grant property tax relief to renters.
- Assuming no local government overrides the millage limitations, property taxes will be reduced by \$5.1 billion in 2008.
- Also, taxpayers will see a reduction in taxes, if the result of this HJR is to eliminate all property taxes on homesteads and impose the sales tax increases set forth in the HJR.

Voting for the 2009 Budget, SB 2600

You can see SB 2600 below.

[http://flsenate.gov/session/index.cfm?BI\\_Mode=ViewBillInfo&Mode=Bills&ElementID=JumpToBox&SubMenu=1&Year=2009&billnum=2600](http://flsenate.gov/session/index.cfm?BI_Mode=ViewBillInfo&Mode=Bills&ElementID=JumpToBox&SubMenu=1&Year=2009&billnum=2600)

**SB 2600 was filed by Senator J.D. Alexander (Endorsed Jim Norman), chair of the budget conference committee. Additionally Senator Mike Haridopolous (Incoming Senate President, endorsed Jim Norman) and Senator Gaetz (endorsed Jim Norman) also served on the Conference Committee.**

[http://www.normanforsenate.com/index.php?option=com\\_content&view=article&id=118&Itemid=105](http://www.normanforsenate.com/index.php?option=com_content&view=article&id=118&Itemid=105)

You can see that **every Republican Senator in attendance (Including Alexander, Gaetz, Haridopolous and Crist) voted for SB2600 here:**

[http://flsenate.gov/cgi-bin/view\\_page.pl?Tab=session&SubMenu=1&FT=D&File=session/2009/Senate/bills/votes/html/SSB26000416090008.html](http://flsenate.gov/cgi-bin/view_page.pl?Tab=session&SubMenu=1&FT=D&File=session/2009/Senate/bills/votes/html/SSB26000416090008.html)

**and again here:**

[http://flsenate.gov/cgi-bin/view\\_page.pl?Tab=session&SubMenu=1&FT=D&File=session/2009/Senate/bills/votes/html/SSB26000508090002.html](http://flsenate.gov/cgi-bin/view_page.pl?Tab=session&SubMenu=1&FT=D&File=session/2009/Senate/bills/votes/html/SSB26000508090002.html)

Voting to raise cigarette taxes by \$1.00/per pack in SB 1840, again **filed by Senator Alexander and part of the 2009 Budget.**

The net additional revenue attributable to the levy of a \$1 surcharge on cigarettes is \$870.0 million in FY 2009-2010 and \$915.4 million in FY 2010-2011. Of this amount, \$30.8 million in FY 2009-2010 and \$32.3 million in FY 2010-2011 are credited to the General Revenue Fund, and \$855.2 million in FY 2009-2010 and \$899.9 million in FY 2010-2011 are credited to the Health Care Trust Fund in the Agency for Health Care Administration. Receipts into the Public Medical Assistance Trust Fund are reduced by approximately \$14.1 million in FY 2009-2010 and \$14.9 million in FY 2010-2011 because of reduced cigarette tax revenues. In addition, the surcharge on other tobacco products is expected to generate \$133.0 million in FY 2009-2010 and \$144.8 million in FY 2010-2011. The Health Care Trust Fund is expected to receive \$122.2 million in FY 2009-2010 and \$132.8 million in FY 2010-2011. Revenue deposited into the General Revenue Fund is expected to increase by \$9.6 million in FY 2009-2010 and \$10.6 million in FY 2010-2011. Local government revenues should decline by \$1.2 million annually.

See SB 1840 Here: <http://www.myfloridahouse.gov/Sections/Bills/billsdetail.aspx?BillId=41165>

And the bill summary here:

<http://www.myfloridahouse.gov/Sections/Documents/loadoc.aspx?FileName=2009s1840.wpsc.docx&DocumentType=Analysis&BillNumber=1840&Session=2009>

**Again, you can see that all Republican Senators (Including Haridopolous, Gaetz, Alexander and Crist) voted for this bill here:**

<http://www.myfloridahouse.gov/Sections/Bills/floorvote.aspx?VoteId=9634&BillId=41165&>

and here: <http://www.myfloridahouse.gov/Sections/Bills/floorvote.aspx?VoteId=10318&BillId=41165&>

The final attack concerns HB 1325 which provided \$75 million in tax credits, \$25 million per year, over a three-year period, for the film and entertainment industry. Productions are qualified on a first-come, first served basis. Productions that are deemed by the Office of Film and Entertainment to contain obscene content as defined by the United States Supreme Court are not eligible for this program.

- The General Production Queue provides a 15 percent credit on qualified TV and film productions. To qualify, these productions must have a minimum of \$625,000 in qualified expenditures and may receive a tax credit of up to \$8 million per production.
- Commercials and music video productions within this queue are required to have a minimum of \$100,000 in qualified expenditures per production and

exceed a total of \$500,000 for all productions to qualify for a 15 percent credit. Productions certified in the General Production Queue may also be eligible for an additional 5 percent credit if 75 percent of filming is conducted between June 1 and November 30.

- The Independent Florida Filmmaker Queue provides a 15 percent credit to qualified films or documentaries. To qualify a production must be no less than 70 minutes in length, all postproduction must be performed in Florida, and the production must have a minimum of \$100,000 in qualified expenditures but no more than \$625,000.
- The Digital Media Project Queue provides a 10 percent credit on qualified expenditures, or no more than \$1 million, for qualified productions. To qualify under this queue a production must have a minimum of \$300,000 in qualified expenditures.

A qualified or certified production must continue on a reasonable schedule to avoid loss of eligibility for the tax credit. Under the proposed legislation, qualified expenditures are incurred by productions spending money in the state, including goods and services, and salaries and wages up to \$400,000 per resident. If a credit is awarded based upon falsified information, repayment is required and a penalty, up to double the credit amount and reimbursement of reasonable costs, may be required.

Additionally, HB 1325 created s. 288.1256, F.S., a film education program. Under the program, the Office of Film and Entertainment can award grants or loan guarantees to productions that are written, produced, and directed by Florida residents that are graduates of an approved film program in Florida and that are deemed to be family-friendly based on a review of the script and a personal interview with the director. The bill defines “family friendly productions” as those that have cross-generational appeal; would be considered suitable for viewing by children age 5 and older; are appropriate in theme, content, and language for a broad family audience; embody a responsible resolution of issues; and do not exhibit any act of smoking, sex, nudity, or vulgar or profane language.

The Office of Film and Entertainment reported that approximately 53 percent of qualified expenditures for the incentive program have been spent on Florida resident wages. The remaining 47 percent has been spent with Florida vendors or businesses. **In fiscal year 2005-06 alone, approximately 6,364 full time Florida jobs were created due to productions qualifying for the incentive program, according to the Florida Department of Revenue Production Company Exemption Annual Report.**

**This bill was also voted for by Speaker Rubio, which you can see here:**

<http://myfloridahouse.gov/Sections/Bills/floorvote.aspx?VoteId=7490&BillId=36416&SessionIndex=-1&SessionId=54&BillText=&BillNumber=1325&BillSponsorIndex=0&BillListIndex=0&BillStatuteText=&BillTypeIndex=0&BillReferredIndex=0&HouseChamber=H&BillSearchIn>

[dex=0](#)

**And here:** <http://myfloridahouse.gov/Sections/Bills/floorvote.aspx?VoteId=8068&BillId=36416&SessionIndex=-1&SessionId=54&BillText=&BillNumber=1325&BillSponsorIndex=0&BillListIndex=0&BillStatuteText=&BillTypeIndex=0&BillReferredIndex=0&HouseChamber=H&BillSearchIndex=0>

**Further, Gaetz, Alexander, Haridopolous and Crist voted for the bill not once:**  
<http://myfloridahouse.gov/Sections/Bills/floorvote.aspx?VoteId=7934&BillId=36416&SessionIndex=-1&SessionId=54&BillText=&BillNumber=1325&BillSponsorIndex=0&BillListIndex=0&BillStatuteText=&BillTypeIndex=0&BillReferredIndex=0&HouseChamber=H&BillSearchIndex=0>

**But twice:** <http://myfloridahouse.gov/Sections/Bills/floorvote.aspx?VoteId=7935&BillId=36416&SessionIndex=-1&SessionId=54&BillText=&BillNumber=1325&BillSponsorIndex=0&BillListIndex=0&BillStatuteText=&BillTypeIndex=0&BillReferredIndex=0&HouseChamber=H&BillSearchIndex=0>

**Of course, Senator Gaetz thought that the Kevin Ambler Film Incentive was such a bad liberal “trial lawyer” idea that he included it in his 2010 “Jobs Bill”, SB 1752, which was co-sponsored by Haridopolous.**

You can see the 2010 bill here: [http://flsenate.gov/Session/index.cfm?Mode=Bills&SubMenu=1&Bill\\_Mode=ViewBillInfo&Year=2010&BillNum=1752](http://flsenate.gov/Session/index.cfm?Mode=Bills&SubMenu=1&Bill_Mode=ViewBillInfo&Year=2010&BillNum=1752)

**You can see that it passed out of Committee with “Yes” votes from Senator’s Crist, Gaetz, Haridopolous and Sen. Alexander, the Chair who agenda’d and also voted for the bill.**

<http://flsenate.gov/Public/GetFile.cfm?File=G8SNmxaQ4dyda89%2Fkw2B2fzyLyk%3D%5%2FPublic%2FCommittees%2FPSC%20on%20Ways%20and%20Means%2FMeetings%2F2010-03-18%200315PM%2FS1752%20Vote%20Record.PDF>

**Then, they voted for it again on the floor:** [http://flsenate.gov/cgi-bin/view\\_page.pl?Tab=session&SubMenu=1&FT=D&File=session/2010/Senate/bills/votes/html/SSB17520325100009.html](http://flsenate.gov/cgi-bin/view_page.pl?Tab=session&SubMenu=1&FT=D&File=session/2010/Senate/bills/votes/html/SSB17520325100009.html)

**and again here:** [http://flsenate.gov/cgi-bin/view\\_page.pl?Tab=session&SubMenu=1&FT=D&File=session/2010/Senate/bills/votes/html/SSB17520325100009.html](http://flsenate.gov/cgi-bin/view_page.pl?Tab=session&SubMenu=1&FT=D&File=session/2010/Senate/bills/votes/html/SSB17520325100009.html)

The final attack regards Kevin’s iSTART bill, which was supported **by the National**

## Retail Federation as well as the Chamber of Commerce:

[http://www.nrf.com/modules.php?name=Newsletter&op=viewlive&sp\\_id=104&id=51](http://www.nrf.com/modules.php?name=Newsletter&op=viewlive&sp_id=104&id=51)

<http://jacksonville.illumina.org/newsArticle.jsf?documentId=8a79116e27376d6701273c7cbf1f0f46>

Which states that Kevin tried to pass a state sales tax on Internet purchases. **The truth is consumers who purchase goods or services online are ALREADY legally required to pay either sales or use tax.** Uncollected sales tax on online transactions represent a considerable lost source of revenue. Many consumers are simply not aware of the requirement as it applies to online transactions, and others choose to flout it. If an out-of-state seller fails to collect sales tax, it is the responsibility of the purchaser to comply with Florida law. They must submit payment directly to the Florida Department of Revenue. This payment is required by section 212.06(8), Florida Statutes. To file and pay use tax, the purchaser must complete an Out-of-State Purchase Return (Form DR-15MO). If the tax owed is less than one dollar, the purchaser does not have to file a return.

Exceptions: Items purchased and used in another state, territory of the United States, or the District of Columbia for 6 months or longer before bringing them into Florida are not subject to use tax. Items purchased and used in another country do not qualify for this exception.

There is also a credit for any tax paid at the time of purchase if the purchaser paid 6 percent or more sales tax to the seller at the time of purchase, no tax is due. However, if the seller charged less than 6 percent tax, the purchaser must pay "use tax" equal to the difference between what they paid in tax and the 6 percent tax imposed by Florida. The purchaser cannot use any sales tax paid in another country as a credit against the Florida tax due.

Example: An item is purchased from a mail-order catalog company located in Georgia. The Georgia Company charges a lawfully imposed Georgia sales tax of 4 percent. The item purchased is shipped to a Florida location. The purchaser must pay an additional 2 percent Florida use tax, unless the tax is less than one dollar.

When must the tax be paid?

The tax is due on the first day of the month following the quarter in which purchases are made and is late after the 20th. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, the payment and return must be postmarked on the first business day after the 20th. However, taxpayers who make occasional purchases from out of state find it easier to pay the tax and file the DR-15MO when the purchase is made. There is no limit on the number of DR-15MO's that can be filed with the Department during any calendar year.

Example: If an item is purchased outside Florida on February 1, the tax is due on April 1 and is late after April 20.

Normally, the Department will waive penalties for taxpayers who voluntarily pay use tax liabilities. Failure to voluntarily comply with Florida sales and use tax laws subjects the purchaser to certain penalties.

Currently, online sellers with a "nexus" in a given state must collect and remit that state's sales tax, but, there is still substantial confusion and dispute regarding what exactly constitutes a "nexus".

In general, online retail sales in the United States have increased steadily since 2000, when they represented less than 1 percent of all retail sales transactions, but now account for more than 3 percent, although only 6 percent of all internet retail sales are of goods and services delivered directly to consumers (Holt and Lotfinia). Nevertheless, the growth in U.S. online retail sales since 2000 has exceeded the growth in total U.S. retail (Holt and Lotfinia). However, it is still not known if the increase in total online retail transactions is driven more by business-to-business sales or business-to-consumer sales as the U.S. Census Bureau currently does not make that distinction in its surveys.

We do, however, know that business-to consumer sales are steadily increasing according to data on consumer online purchase trends. According to the Pew Internet & American Life Project, approximately 22 percent of Americans said they had purchased a product online in 2000, and that number increased to 49 percent in September 2007 (Horrigan 2008). Moreover, the growth rate of online sales (4.6 per cent in 2008 over 2007) far exceeded that of sales made by brick-and-mortar retailers, which actually declined in the same period. There is no reason to believe that these purchasing trends either will reverse in the near future or differ substantially in Florida from those in the nation as a whole.

Estimates of lost revenue from E-commerce transactions for which sales and use tax is not collected in Florida are currently inexact, but according to Bruce and Fox (2004), Florida's estimated State and local loss in 2008 was between \$1.5 billion and \$2.35 billion.

**So, the story here is that Senator's Haridopolous Gaetz, who have endorsed Jim Norman, are funding a 527, ran by Bill McCollum, to attack Kevin on legislation that Senator's Alexander, Crist, Gaetz and Haridopolous (Who have endorsed Jim) also voted to pass.**

**HYPOCRISY?**