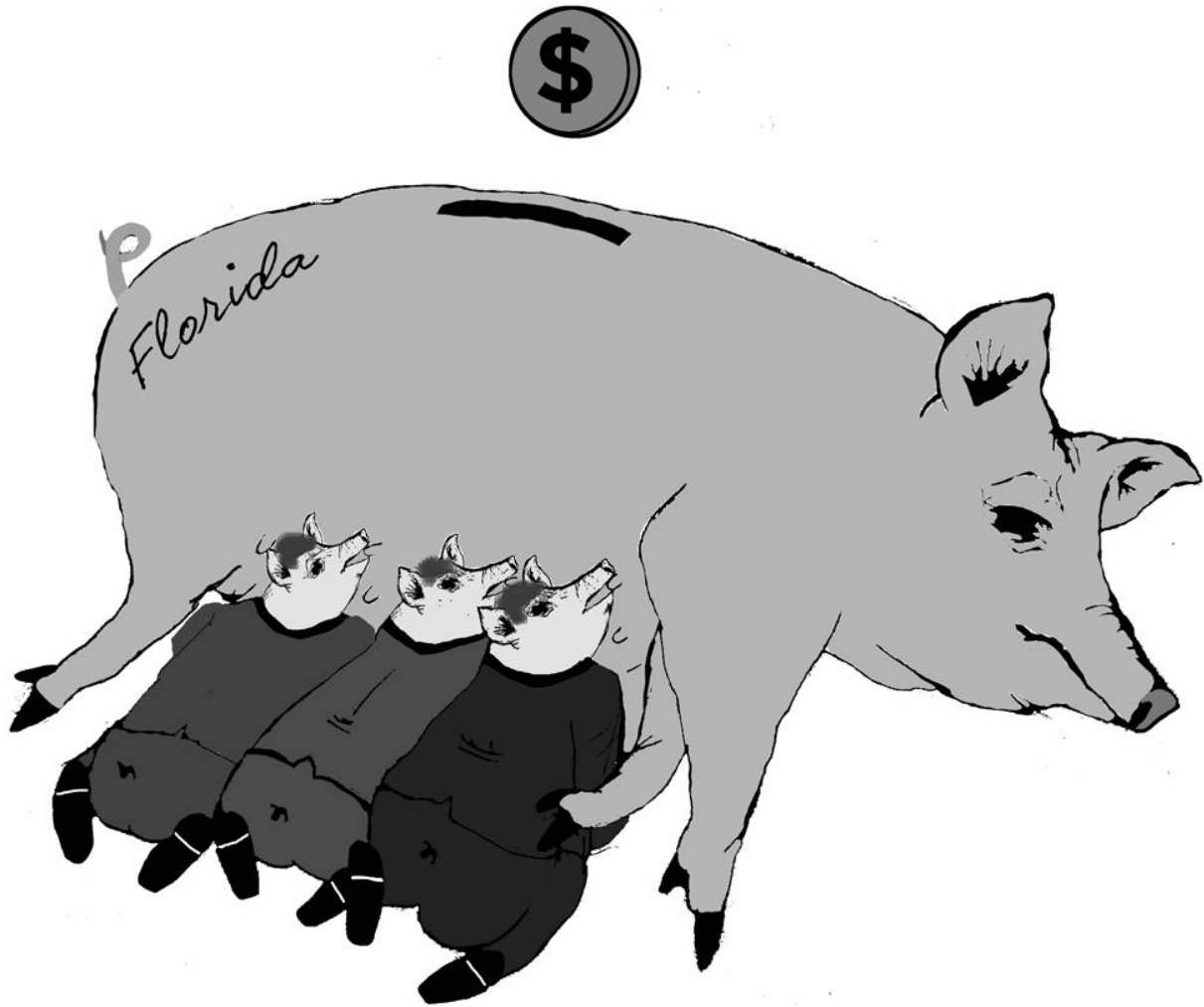


# Subsidizing Corporate Tax Dodgers

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**i n t e g r i t y**

**F L O R I D A**

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## **Executive Summary**

As Florida policymakers consider cutting corporate profits tax revenues, this study seeks to provide more transparency about the actual corporate profit tax rates being paid by the Fortune 500 corporations headquartered in Florida to state governments in the U.S.

While the Florida Legislature maintains a policy of secrecy that prevents disclosure of corporate profits tax payments made by individual corporations, the staff of Citizens for Tax Justice (CTJ) and the Institute on Taxation and Economic Policy (ITEP) conducted a special study of state corporate profits tax payments made by Florida's 17 Fortune 500 corporations nationally at the request of Integrity Florida. CTJ/ITEP used the same methodology it has used in its periodic national reports of state corporate profits taxes in order to determine estimates of corporate profits, corporate profit taxes paid and corporate profit tax rates.

Thanks to the data provided by CTJ/ITEP, Integrity Florida found that all of the profitable Fortune 500 corporations headquartered in Florida paid state governments in the U.S. on average a lower corporate profits tax rate than Florida's 5.5 percent rate between 2011 and 2013. Most of these corporations have received taxpayer-funded subsidy deals and government contracts. The corporations examined in this report have also spent heavily on state-level political campaign contributions and legislative lobbying in Florida.

### **Key Findings about the Fortune 500 corporations headquartered in Florida:**

- While the corporate profits tax rate in Florida is 5.5 percent, the 13 profitable Fortune 500 corporations headquartered in Florida paid a 2.7 percent average corporate profits tax rate to state governments in the U.S. between 2011 and 2013.
- The 13 profitable Fortune 500 corporations headquartered in Florida made \$35.1 billion in estimated corporate profits between 2011 and 2013.
- The 13 profitable Fortune 500 corporations headquartered in Florida paid \$945.7 million in total estimated corporate profits taxes to all state governments in the U.S. between 2011 and 2013.
- Florida taxpayers paid more than \$2.4 billion to 10 of Florida's 17 top Fortune 500 corporations for state government contracts between 2011 and 2013.
- Florida taxpayers have provided 13 of the 17 Fortune 500 corporations headquartered in the state more than \$147 million in subsidies.
- Floridians gave the largest profitable corporations in the state more public money through government contracts and subsidies than those corporations paid back in state taxes on their profits nationally between 2011 and 2013.
- Policies that allowed these corporations to take advantage of low corporate profits tax rates, along with large government contracts and subsidies, could be a result of the corporations' significant lobbying and campaign contributions, including the more than \$22 million they spent for those purposes in Florida just between 2012 and 2014.

## Key Policy Recommendations:

1. Florida policymakers should consider adoption of the model state corporate profits tax disclosure act. At a minimum, any corporation seeking a government contract or taxpayer-funded subsidy should be required to disclose publicly the organization's corporate profits tax rate and amount of state and local tax revenue paid during the years the entity receives a government contract or subsidy.
2. The DEO Economic Development Incentives Portal should be expanded to publicly disclose the details of every state and local subsidy deal.
3. Florida's lobbyist disclosure laws should be enhanced to detail the exact compensation provided by clients to their lobbyists as well as the specific legislative and executive policies being influenced by their lobbying activities.
4. Site selection consultants and other professional services firms that seek subsidies for corporations should be required to register as lobbyists.
5. The Florida Legislature should implement the budget transparency recommendations of the User Experience Task Force to help the public follow their money.

## Florida's Fortune 500 Corporations

Seventeen corporations headquartered in Florida are among the Fortune 500 largest companies in the United States.<sup>i</sup>

### Exhibit 1: Florida's Fortune 500 Companies\*

Company	Location	2013 Rank	2014 Rank
AutoNation	Fort Lauderdale	177	162
CSX Corp.	Jacksonville	231	231
Darden Restaurants	Orlando	328	319
Fidelity National Financial	Jacksonville	353	316
Fidelity National Information Services	Jacksonville	434	426
Harris Corp.	Melbourne	429	471
Hertz	Estero	293	264
Jabil Circuit	St. Petersburg	163	155
Jarden Corp.	Boca Raton	383	356
Lennar Corp.	Miami	573	431
NextEra Energy	Juno Beach	190	191
Office Depot	Boca Raton	253	248
Publix Super Markets	Lakeland	108	104
Ryder System	Miami	404	406
Tech Data Corp.	Clearwater	119	111
WellCare Health Plans	Tampa	345	294
World Fuel Services Corp.	Miami	74	71

\*Staples announced on February 4 that it will buy Office Depot and establish corporate headquarters in Massachusetts, not in Boca Raton.<sup>ii</sup>

## **Florida’s Corporate Income Tax**

Florida’s corporate income tax rate, among the lowest in the nation,<sup>iii</sup> is 5.5 percent of net profits above the first \$50,000, which is exempt.<sup>iv</sup> It is levied on only certain kinds of corporations doing business in Florida – generally, only businesses organized as a C corporation under Internal Revenue Service rules, and not limited liability companies, S corporations, sole proprietorships or partnerships.

The corporate income tax is a major source of revenue used to fund basic state services. It is estimated to yield about \$2.2 billion in revenue in 2014-15, about eight percent of general revenue collections and the second-largest general revenue source behind the state sales tax.<sup>v</sup> It has been levied in Florida since 1971, when the legislature adopted it in response to a constitutional amendment.<sup>vi</sup>

## **Proposed Changes to the Florida Corporate Income Tax**

Governor Scott promised in his January 6, 2015, inaugural speech to “cut another \$1 billion in taxes in the next two years and continue to roll back the business tax [corporate income tax]....”<sup>vii</sup> This follows his announced intent in his 2011 inaugural speech to eliminate the tax completely.<sup>viii</sup> The legislature has not gone along with his desire to end it, but it did increase the amount of profit exempted from the tax from \$5,000 to \$25,000 in 2011 and then to \$50,000 in 2012.<sup>ix</sup>

## **How Much Do Florida’s Fortune 500 Companies Pay to the State Treasury?**

Florida law provides that corporate income tax records are confidential.<sup>x</sup> Therefore, it is impossible to determine how much, if any, a corporation pays the state in corporate income taxes. The closest proxy is a corporation’s total state corporate income taxes paid throughout the nation, as reported in the companies’ annual reports and on Form 10-K filed with the Securities and Exchange Commission.<sup>xi</sup>

## **Source and Methodology**

Staff of Citizens for Tax Justice and the Institute on Taxation and Economic Policy conducted a special study of state corporate tax payments at the request of Integrity Florida. CTJ/ITEP used the same methodology it has used in its periodic national reports of state corporate income taxes – the most recent being “90 Reasons We Need State Corporate Tax Reform; State Corporate Tax Avoidance in the Fortune 500, 2008 to 2012.”<sup>xii</sup> CTJ/ITEP used a company’s domestic pretax profit as the companies disclosed them, with some adjustments where significant distortions exist, in their financial statements. More explanation can be found in the “Methodology” section on Page 46 of the “90 Reasons” report.

## All 13 Profitable Florida-Based Fortune 500 Corporations Paid Low State Corporate Income Tax Rates in 2011-13<sup>xiii</sup>

Thirteen of the 17 Florida-headquartered 500 corporations reported profits in each of the last three years for which information is available – 2011, 2012, and 2013. (Four – Hertz, Jabil Circuit, Lennar Corp. and Office Depot – recorded a loss in one of more recent years. They are excluded from this report because unprofitable companies do not and should not have to pay state corporate income taxes.)

In no case did any of the profitable companies pay state corporate income taxes over the three-year period near the Florida rate of 5.5 percent of net income. The 13 profitable Florida corporations paid state corporate income taxes ranging from 1.2 percent (NextEra Energy) to 4.3 percent (AutoNation) cumulatively in the states where they did business and owed taxes in 2011-13. They earned profits of \$35.1 billion combined in those three years and paid \$945.7 million in state corporate income taxes across the nation – an average state tax rate of 2.7 percent, or less than half of Florida’s corporate income tax rate of 5.5 percent.

For 2013, the lowest state corporate income tax rate was Ryder System’s 1.1 percent, followed by Harris Corp. at 1.7 percent and Darden Restaurants at 1.9 percent. Jarden Corp. paid 5.3 percent for 2013, close to Florida’s 5.5 percent rate.

### Exhibit 2: State Tax Rate Paid by Florida Fortune 500 Companies (2011-2013 and Three-Year Average)<sup>xiv</sup>

<b>Company</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>3-Year Average</b>
AutoNation	3.8%	4.5%	4.5%	4.3%
CSX Corp.	3.4%	2.0%	2.9%	2.8%
Darden Restaurants	3.7%	3.5%	1.9%	3.4%
Fidelity National Financial	1.9%	1.6%	2.6%	2.0%
Fidelity National Information Services	5.0%	5.1%	2.7%	4.2%
Harris Corp.	3.3%	3.2%	1.7%	2.8%
Jarden Corp.	4.4%	0.1%	5.3%	2.9%
NextEra Energy	0.4%	0.5%	2.7%	1.2%
Publix Super Markets	3.6%	3.8%	3.5%	3.6%
Ryder System	3.4%	4.7%	1.1%	2.9%
Tech Data Corp.	1.0%	1.6%	2.1%	1.6%
WellCare Health Plans	-0.3%	2.9%	2.7%	1.5%
World Fuel Services Corp.	3.1%	0.6%	3.9%	2.4%
<b>TOTAL</b>				<b>2.7%</b>

**Exhibit 3: State Profits and State Profits Tax Paid by Florida's Fortune 500 Companies  
(2011-2013 and Three-Year Total)**

**In millions of dollars**

<b>Company</b>	<b>Profits 2011</b>	<b>Profits 2012</b>	<b>Profits 2013</b>	<b>Total Profits 2011-2013</b>	<b>Profits Tax Paid 2011</b>	<b>Profits Tax Paid 2012</b>	<b>Profits Tax Paid 2013</b>	<b>Total Profits Tax Paid 2011-2013</b>
AutoNation	461.3	516.8	604.4	1582.5	17.4	23.3	27.2	67.8
CSX Corp.	2888.0	2964.0	2922.0	8774.0	97.9	59.6	84.8	242.3
Darden Restaurants	621.4	509.4	189.2	1320.0	22.9	18.0	3.5	44.5
Fidelity National Financial	404.8	838.4	634.0	1877.2	7.6	13.2	16.6	37.4
Fidelity National Information Services	629.0	653.2	753.8	2036.0	31.4	33.4	20.2	85.0
Harris Corp.	824.1	653.4	735.7	2213.1	27.5	20.8	12.6	60.9
Jarden Corp.	112.5	178.5	132.6	423.6	5.0	0.3	7.1	12.4
NextEra Energy	2452.0	2603.0	2521.0	7576.0	11.0	14.0	69.0	94.0
Publix Super Markets	2261.8	2302.6	2465.7	7030.1	81.7	88.6	85.2	255.5
Ryder System	223.2	241.7	302.7	767.6	7.5	11.3	3.3	22.1
Tech Data Corp.	133.3	108.7	124.1	366.1	1.3	1.7	2.6	5.7
WellCare Health Plans	418.5	296.4	281.1	996.0	-1.2	8.6	7.5	14.9
World Fuel Services	56.8	49.0	31.8	137.7	1.7	0.3	1.3	3.3
<b>TOTAL</b>				<b>35,099.8</b>				<b>945.7</b>

**State Corporate Income Tax Disclosure in the U.S.**

Like Florida, laws in all states but one provide that corporate income tax returns are confidential.<sup>xv</sup> This makes it impossible to find out how much any corporation pays to a given state in state corporate income taxes, if any, or to evaluate how much the company is paying in exchange for the benefits it receives from the state in services such as education, infrastructure, public safety and the judicial system.<sup>xvi</sup>

Only Wisconsin provides some level of disclosure, although state corporate income tax disclosure bills have been introduced in Oregon, Maine, California and Missouri in the last decade.<sup>xvii</sup> The Illinois Senate passed a corporate income tax disclosure law in 2012, but the state House of Representatives did not.<sup>xviii</sup> Even the Wisconsin law makes it difficult to obtain a complete picture of corporate income tax payments to the state. The law requires that an application be filled out for each company about which income is requested, and a fee of \$4 is charged for each company for each year requested. The application will result in one of three pieces of information: the amount of net tax, "0" if the company paid no tax, or no record of a return for that year.<sup>xix</sup>

## Reasons for Disclosure of State Corporate Income Tax Payments

The primary reason for disclosure is to allow the public and policymakers to know whether the state tax structure provides that all corporations doing business in the state pay their fair share. That information can be useful in stimulating any reforms that might be needed in the state's tax system to prevent unfair tax avoidance.<sup>xx</sup>

## Model State Corporate Income Tax Disclosure Act

A model law that would mandate company-specific corporate tax disclosure by all public traded corporations and their subsidiaries doing business in the state has been developed. The act would require corporations to file a form with the state each year containing the company's tax payment and some other information such as state taxable income.<sup>xxi</sup> No state has adopted a similar disclosure act, although the bill passed by the Illinois Senate was based on it.<sup>xxii</sup>

## Florida's Fortune 500 Corporations are Getting Taxpayer Assistance across the U.S.

Data from the Good Jobs First Subsidy Tracker and the Florida Department of Economic Opportunity's Economic Development Incentives Portal shows that 16 out of the 17 Fortune 500 corporations headquartered in Florida are receiving taxpayer assistance in the form of subsidies from state and local governments from across the U.S.

### Exhibit 4: State and Local Government Subsidies

Company	Florida Subsidies	U.S. Subsidies
AutoNation	\$682,000 <sup>xxiii</sup>	\$682,000 <sup>xxiv</sup>
CSX Corp.	None	\$13,324,500 <sup>xxv</sup>
Darden Restaurants	\$5,403,000 <sup>xxvi</sup>	\$6,005,516 <sup>xxvii</sup>
Fidelity National Financial	\$20,008,672 <sup>xxviii</sup>	\$21,151,199 <sup>xxix</sup>
Fidelity National Information Services	\$1,200,000 <sup>xxx</sup>	\$3,900,995 <sup>xxxi</sup>
Harris Corp.	\$4,500,000 <sup>xxxii</sup>	\$7,203,663 <sup>xxxiii</sup>
Hertz	\$84,800,000 <sup>xxxiv</sup>	\$85,293,361 <sup>xxxv</sup>
Jabil Circuit	\$10,187,000 <sup>xxxvi</sup>	\$14,372,554 <sup>xxxvii</sup>
Jarden Corp.	\$500,000 <sup>xxxviii</sup>	\$9,431,730 <sup>xxxix</sup>
Lennar Corp.	None	None
NextEra Energy	None	\$60,288,500 <sup>xl</sup>
Office Depot	\$6,900,000 <sup>xli</sup>	\$15,114,296 <sup>xlii</sup>
Publix Super Markets	\$4,497,500 <sup>xliii</sup>	\$4,497,500 <sup>xliv</sup>
Ryder System	None	\$2,638,464 <sup>xlv</sup>
Tech Data Corp.	\$4,023,929 <sup>xlvi</sup>	\$4,745,849 <sup>xlvii</sup>
WellCare Health Plans	\$4,340,000 <sup>xlviii</sup>	\$4,340,000 <sup>xl ix</sup>
World Fuel Services Corp.	\$150,000 <sup>l</sup>	\$153,180 <sup>li</sup>
<b>Total</b>	<b>\$147,192,101</b>	<b>\$253,143,307</b>

### Exhibit 5: State Vendor Payments to Florida Fortune 500 Companies

Company	FY 11-12 <sup>lii</sup>	FY 12-13 <sup>liii</sup>	FY 13-14 <sup>liv</sup>	Total 2011-2014
AutoNation	\$0	\$0	\$66,747	\$66,747
CSX Corporation	\$216,210,980	\$10,700,732	\$5,290,720	\$232,202,432
Darden Restaurants	\$0	\$238,750	\$17,500	\$256,250
Fidelity Information Services	\$0	\$0	\$0	\$0
Fidelity National Financial	\$190,000	\$2,185,000	\$607,031	\$2,982,031
Harris Corporation	\$29,363,183	\$33,485,279	\$26,104,794	\$88,953,256
Hertz	\$55,481	\$39,166	\$52,935	\$147,582
Jabil Circuit	\$0	\$0	\$0	\$0
Jarden Corporation	\$0	\$0	\$0	\$0
Lennar Corporation	\$0	\$0	\$0	\$0
NextEra Energy/ FPL	\$31,027,335	\$27,942,411	\$28,077,335	\$87,047,081
Office Depot	\$5,659,737	\$7,102,724	\$6,805,925	\$19,568,386
Publix	\$284,819	\$466,876	\$313,540	\$1,065,235
Ryder System	\$0	\$0	\$0	\$0
Tech Data Corporation	\$0	\$0	\$0	\$0
WellCare Health Plans	\$403,395,390 <sup>lv</sup> (2011 calendar year)	\$639,452,217 <sup>lvi</sup> (2012 calendar year)	\$969,585,277 <sup>lvii</sup> (2013 calendar year)	\$2,012,432,884 <sup>lviii</sup> (2011 – 2013 calendar years)
World Fuel Services Corporation	\$0	\$0	\$0	\$0
<b>Totals</b>	<b>\$686,186,925</b>	<b>\$721,613,155</b>	<b>\$1,036,921,804</b>	<b>\$2,444,721,884</b>

Florida taxpayers paid more than \$2.4 billion to 10 of Florida's 17 top Fortune 500 corporations for state government contracts between 2011 and 2013.

WellCare Health Plans is the largest state government vendor of the Florida-based Fortune 500 corporations with more than \$2 billion in vendor payments between 2011 and 2013. In Addition, WellCare was paid \$1,680,425,301 in state government vendor payments for calendar year 2014.

It is notable that for WellCare Health Plans, there was little or no vendor payment data in the state Transparency Florida website, even though it has been reported that WellCare and its subsidiary StayWell are sizable vendors of the state. In October, 2014 it was reported<sup>lix</sup> that WellCare had received an amended 5 year, \$11.8 billion dollar contract with the Agency for Health Care Administration (AHCA) that expires at the end on 2018.

Integrity Florida made a public records request to AHCA for all payments to WellCare or StayWell. We were told that the information is only available from a form 1099 tax report which is based on the calendar year and not the fiscal year. The calendar year payments to WellCare for 2011, 2012 and 2013 are included in Exhibit 5.



## Exhibit 6: Political and Lobbying Influence of Florida's Fortune 500 Corporations

The National Institute on Money in State Politics has tracked data nationally about the campaign contributions and lobbying activities of Fortune 500 corporations headquartered in Florida for all available years.

Company	Political Contributions	Number of Lobbyists
AutoNation	\$2,046,581 <sup>lx</sup>	23
CSX Corporation	\$8,017,562 <sup>lxi</sup>	153
Darden Restaurants	\$1,455,131 <sup>lxii</sup>	54
Fidelity Information Services	\$0	0
Fidelity National Financial	\$1,211,574 <sup>lxiii</sup>	81
Harris Corporation	\$976,707 <sup>lxiv</sup>	24
Hertz	\$475,875 <sup>lxv</sup>	106
Jabil Circuit	\$0	0
Jarden Corporation	\$1,000 <sup>lxvi</sup>	0
Lennar Corporation	\$909,705 <sup>lxvii</sup>	2
NextEra Energy/FPL	\$5,047,488 <sup>lxviii</sup>	178
Office Depot	\$489,213 <sup>lxix</sup>	72
Publix	\$6,944,434 <sup>lxx</sup>	11
Ryder System	\$91,860 <sup>lxxi</sup>	4
Tech Data Corporation	\$30,150 <sup>lxxii</sup>	0
WellCare Health Plans	\$1,587,727 <sup>lxxiii</sup>	57
World Fuel Services Corporation	\$1,090 <sup>lxxiv</sup>	0
<b>Totals</b>	<b>\$29,286,097</b>	<b>765</b>

**Exhibit 7: Campaign Contributions by Florida Fortune 500 Companies in Florida<sup>lxxv</sup>**

<b>Company</b>	<b>2012 Cycle</b>	<b>2014 Cycle</b>	<b>Total 2012-2014 Cycles</b>
AutoNation	\$356,000	\$294,015	\$650,015
CSX Corporation	\$231,023	\$185,000	\$416,023
Darden Restaurants	\$8,480	\$9,000	\$17,480
Fidelity Information Services	\$35,000	\$100,000	\$135,000
Fidelity National Financial	\$13,000	\$320,081	\$333,081
Harris Corporation	\$30,000	\$49,077	\$79,077
Hertz	\$1,600	\$27,750	\$29,350
Jabil Circuit	\$0	\$0	\$0
Jarden Corporation	\$0	\$0	\$0
Lennar Corporation	\$3,000	\$0	\$3,000
NextEra Energy/FPL	\$3,034,712 <sup>lxxvi</sup>	\$7,959,849 <sup>lxxvii</sup>	\$10,994,561
Office Depot	\$52,573	\$63,525	\$116,098
Publix	\$1,237,026	\$2,882,573	\$4,119,599
Ryder System	\$27,900	\$4,200	\$32,100
Tech Data Corporation	\$0	\$0	\$0
WellCare Health Plans	\$404,034	\$227,275	\$631,309
World Fuel Services Corporation	\$0	\$100	\$100
<b>Totals</b>	<b>\$5,434,348</b>	<b>\$12,122,445</b>	<b>\$17,556,793</b>

Most of Florida’s 17 Fortune 500 companies made political campaign contributions in the 2012 and 2014 election cycles according to the campaign finance database maintained by the state Division of Elections. Only three companies, Tech Data Corporation, Jabil Circuit and Jarden Corporation made no contributions at all. World Fuel Services Corporation made a \$100 contribution over the two election cycles to a political committee called “PETROPAC.”

Of the 17 companies, two made political contributions that totaled over a million dollars. The company making the most contributions was NextEra Energy Corporation and its subsidiary Florida Power and Light. NextEra and FP&L contributed just over \$3 million in the 2012 election cycle. In 2014, with the Governor’s office at stake, NextEra and FP&L more than doubled their 2012 contributions giving just under \$8 million.

The other company that contributed over a million dollars in each election cycle was the supermarket chain Publix. Publix also doubled their campaign contributions going from \$1.2 million in the 2012 election cycle to almost \$2.9 million in the 2014 cycle.

Other companies that contribute more than \$100,000 in either of the two election cycles include WellCare, AutoNation, CSX Corporation, Fidelity National Financial and Fidelity Information Services. Six companies including Office Depot, Hertz, Darden Restaurants, Ryder System,

Lennar Corporation and Harris Corporation each contributed less than \$100,000 in each of the two election cycles.

In total, in the 2012 election cycle, Florida’s 17 Fortune 500 companies gave \$5,434,348 in political campaign contributions. In the 2014 election cycle, the total political contributions from the companies increased to \$12,122,445. The combined total of giving for the 2012 and 2014 election cycles was \$17,556,793.

### Exhibit 8: State Legislative Lobbying by Florida’s Fortune 500 Companies

#### Aggregated Contract Legislative Lobbying Expenditures

Company	Leg-2012 <sup>lxxviii</sup>	Leg-2013 <sup>lxxix</sup>	Leg-2014 <sup>lxxx</sup>	2012-2014
AutoNation	\$165,000 <sup>lxxxI</sup>	\$375,000 <sup>lxxxII</sup>	\$143,000 <sup>lxxxIII</sup>	\$683,000
CSX Corporation	\$110,000 <sup>lxxxIV</sup>	\$120,000 <sup>lxxxV</sup>	\$95,000 <sup>lxxxVI</sup>	\$ 325,000
Darden Restaurants	\$60,000 <sup>lxxxVII</sup>	\$100,000 <sup>lxxxVIII</sup>	\$55,000 <sup>lxxxIX</sup>	\$ 215,000
Fidelity Information Services	\$0	\$0	\$0	\$0
Fidelity National Financial	\$100,000 <sup>xc</sup>	\$80,000 <sup>xcI</sup>	\$90,000 <sup>xcII</sup>	\$270,000
Harris Corporation	\$459,000 <sup>xcIII</sup>	\$392,000 <sup>xcIV</sup>	\$70,000 <sup>xcV</sup>	\$ 921,000
Hertz	\$0	\$20,000 <sup>xcVI</sup>	\$15,000 <sup>xcVII</sup>	\$35,000
Jabil Circuit	\$0	\$0	\$0	\$0
Jarden Corporation	\$0	\$0	\$0	\$0
Lennar Corporation	\$0	\$0	\$0	\$0
NextEra Energy/FPL	\$570,000 <sup>xcVIII</sup>	\$545,000 <sup>xcIX</sup>	\$300,000 <sup>c</sup>	\$1,415,000
Office Depot	\$70,000 <sup>ci</sup>	\$90,000 <sup>ciI</sup>	\$80,000 <sup>ciII</sup>	\$240,000
Publix	\$0	\$5,000 <sup>ciV</sup>	\$45,000 <sup>ciV</sup>	\$50,000
Ryder System	\$0	\$0	\$15,000 <sup>ciVI</sup>	\$15,000
Tech Data Corporation	\$0	\$0	\$0	\$0
WellCare Health Plans	\$200,000 <sup>ciVII</sup>	\$280,000 <sup>ciVIII</sup>	\$100,000 <sup>ciX</sup>	\$580,000
World Fuel Services Corporation	\$0	\$0	\$0	\$0
<b>Totals</b>	<b>\$1,734,000</b>	<b>\$2,007,000</b>	<b>\$1,008,000</b>	<b>\$4,749,000</b>

While 6 of Florida’s 17 Fortune 500 companies did not have a lobbying presence in the Florida Capitol for the last 3 legislative sessions, the 11 other companies did. Of those 11 companies, NextEra Energy and its subsidiary Florida Power and Light have by far the biggest lobbying presence, spending an average of over \$471,000 a year according to the aggregated legislative lobbying expenditures compiled from lobbyist compensation reports. They typically employ as few as 26 lobbyists per year and as many as 29.

Other big spenders on legislative lobbying include Harris Corporation which spent \$459,000 in 2012 and employs as many as 6 lobbyists per year; AutoNation which spent \$375,000 in the 2013 legislative session and employs as many as 6 lobbyists a year; WellCare Health Plans which spent \$280,000 in 2013 and employs as many as 19 lobbyists in a year; CSX Corporation which spent \$120,000 in 2012 and typically employs 7 lobbyists a year; Fidelity National Financial which spent \$100,000 in 2012 and employs as many as 6 lobbyists a year; Darden Restaurants which spent \$100,000 in 2013 and employs as many as 7 lobbyists a year; and

Office Depot which spent \$90,000 on lobbying in 2013 and employs as many as 4 lobbyists a year.

Three other Fortune 500 companies had a lesser presence in the state Capitol. Those companies include Publix which spent \$45,000 on lobbying in the 2014 session and employs as many as 4 lobbyists a year; Ryder System which spent \$15,000 in 2014 and employs as many as 3 lobbyists a year; and Hertz which spent \$20,000 in 2013 and employs as many as 3 lobbyists a year.

The 6 companies that did not lobby the legislature include World Fuel Services, Tech Data Corporation, Jabil Circuit, Jarden Corporation, Fidelity Information Services and Lennar Corporation.

Florida's Fortune 500 companies paid a total of \$4,749,000 in aggregated legislative lobbying expenditures over the three year period. The companies spent \$1,734,000 in 2012, \$2,007,000 in 2013 and \$1,008,000 in 2014.

Over the three year period, the Fortune 500 companies employed a total of 232 lobbyists although some lobbyists may have been hired by multiple firms. The companies employed 69 lobbyists in 2012, 73 lobbyists in 2013 and 90 lobbyists in 2014.

**Exhibit 9: Number of Florida Legislative Lobbyists Employed by Year<sup>cx</sup>**

<b>Company</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
AutoNation	2	6	6
CSX Corporation	7	7	7
Darden Restaurants	5	7	6
Fidelity Information Services	0	0	0
Fidelity National Financial	4	2	6
Harris Corporation	6	5	6
Hertz	0	3	3
Jabil Circuit	0	0	0
Jarden Corporation	0	0	0
Lennar Corporation	0	0	0
NextEra Energy/ FPL	28	29	26
Office Depot	3	3	4
Publix	1	4	4
Ryder System	3	0	3
Tech Data Corporation	0	0	0
WellCare Health Plans	10	7	19
World Fuel Services Corporation	0	0	0
<b>Totals</b>	<b>69</b>	<b>73</b>	<b>90</b>

## **Key Policy Recommendations:**

1. Florida policymakers should consider adoption of the model state corporate profits tax disclosure act. At a minimum, any corporation seeking a government contract or taxpayer-funded subsidy should be required to disclose publicly the organization's corporate profits tax rate and amount of state and local tax revenue paid during the years the entity receives a government contract or subsidy. Such disclosure would allow the Florida Department of Economic Opportunity (DEO) and Enterprise Florida to report annually to the Florida Legislature a return on investment report on every subsidy deal.
2. The DEO Economic Development Incentives Portal should be expanded to publicly disclose the details of every state and local subsidy deal.
3. Florida's lobbyist disclosure laws should be enhanced to detail the exact compensation provided by clients to their lobbyists as well as the specific legislative and executive policies being influenced by their lobbying activities.
4. Site selection consultants and other professional services firms that seek subsidies for corporations should be required to register as lobbyists.
5. Despite recent transparency policy improvements, significant state government spending and vendor contracts remain shielded in secrecy. The Florida Legislature should implement the budget transparency recommendations of the User Experience Task Force to help the public follow their money.

## Endnotes

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- <sup>xiii</sup> All state corporate income data is derived from annual reports and 10-K forms filed with the Securities and Exchange Commission. Research by Citizens for Tax Justice/Institute on Taxation and Economic Policy
- <sup>xiv</sup> All state corporate income data is derived from annual reports and 10-K forms filed with the Securities and Exchange Commission. Research by Citizens for Tax Justice/Institute on Taxation and Economic Policy
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- <sup>lx</sup> AutoNation gave \$2,046,581 to 253 different filers over 18 years and has hired 23 different lobbyists over 7 years <http://followthemoney.org/entity-details?eid=10176>
- <sup>lxi</sup> CSX has given \$8,017,562 to 2983 different filers over 22 years and has hired 153 different lobbyists over 13 years <http://followthemoney.org/entity-details?eid=735>
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<sup>ci</sup> Office Depot 2012 - \$70,000 Capital City Consulting

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# i n t e g r i t y

F L O R I D A

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## About Integrity Florida

Integrity Florida is a nonpartisan, nonprofit research institute and government watchdog whose mission is to promote integrity in government and expose public corruption. Our vision is government in Florida that is the most open, ethical, responsive and accountable in the world.

Integrity Florida and its research have been cited by major news outlets including CNN, the BBC, the Wall Street Journal, New York Times, Washington Post, Reuters and the Associated Press. Integrity Florida policy solutions have been incorporated into 10 new laws increasing government transparency and accountability in Florida. Founded in January 2012 by Dan Krassner, Nicole Krassner and Michael Dema, Integrity Florida is based in Tallahassee, Florida. Research Director Ben Wilcox joined the organization in February 2012.

What Others are Saying about Integrity Florida:

Tampa Bay Times: "...the independent watchdog and research group Integrity Florida took little time raising its profile and becoming an influential player in public policy."

Pensacola News-Journal: "...Integrity Florida is on the side of angels, doing work on the anti-corruption stage and urging Florida lawmakers to do something about our top-ranked status."

Global Integrity: "Integrity Florida ... exemplifies what it means to work for common good."

Washington Post: Integrity Florida proposal "...ultimately could shape reform efforts on the federal level..."

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