

Broward FLI

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Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010

On Capitol Hill, the House (277 to 148) and Senate (81 to 19) passed the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 and President Obama signed it into law Friday, December 17th. The new law provides for a two-year extension of the 2001 and 2003 tax cuts that were due to expire on December 31st.

The package, which is estimated to cost \$858 billion over 10 years, will prevent taxes from rising for virtually every American household and includes the largest temporary investment incentive in U.S. history, which permits businesses to deduct 100 percent of equipment purchases in the 2011 tax year. The bill extends the following:

- *Deduction of state and local general sales taxes* – allows individuals to take an itemized deduction for state and local general sales taxes in lieu of the itemized deduction permitted for state and local income taxes.
- *Employer-Provided Education Assistance* – Allows employees to use up to \$5,250 in employer-provided tuition assistance – tax-free – for graduate, undergraduate or certificate level education and training.
- *Deductible Education Expenses* – Allows assistance from certain scholarship programs to be excluded from income. Qualified tuition reductions for certain education provided to employees are also excludable from income.
- *Federal Unemployment Benefits* – Extends benefits for an additional 13 months, through December 2011, and maintains the current cap of 99 weeks of total benefits.
- *Work Opportunity Tax Credit (WOTC)* – Allows employers to claim a WOTC equal to 40 percent of the first \$6,000 of wages paid to new hires in one of nine targeted groups, including members of families receiving benefits under the Temporary Assistance to Needy Families (TANF) program, qualified veterans, designated community residents, and others.

The bill also temporarily extends, for an additional two years, tax relief for individuals by providing marriage penalty relief for qualified persons who utilize the standard deduction, the 15 percent bracket, and the Earned Income Tax Credit. In the Energy area, the bill extends the \$1.00 per gallon production tax credit for biodiesel and the \$1.00 per gallon production tax credit for diesel fuel

created from biomass. HR 4853 extends the per-gallon tax credits and outlay payments for ethanol; extends the 54-cents-per-gallon tariff on imported ethanol, and; allows for the expensing of costs associated with cleaning up hazardous sites. The special rules for film and television productions are also extended, for two years, allowing film and television producers to expense the first \$15 million of production costs incurred in the United States (\$20 million if the costs are incurred in economically depressed areas).

The tax bill is virtually free of unrelated add-ons (earmarks) and *excluded* more than 70 temporary programs including federal subsidies for state and local borrowing; a sales tax deduction for new cars and trucks; property tax deduction for people who don't itemize on their tax returns; and an exemption from taxes for the first \$2400 of unemployment benefits.

Continuing Appropriations Act Amendments

On December 19th, Congress passed H.R. 3082, the Continuing Resolution (CR) to fund the government through March 4, 2011, providing money for daily operations and preventing a government shutdown at FY 2010 levels for most programs. President Obama signed the 36 page CR on December 22 – freezing most spending at 2010 levels. The CR extends authorizations or allows for continuous normal operations for certain programs that would otherwise expire or be severely disrupted, and funds the federal government \$1.16 billion above 2010 levels. The CR, in addition to freezing the pay of Federal civilian employees for two calendar years, also:

- Ensures that Health and Human Services (HHS) obligates the same amount for Low Income Home Energy Assistance Program (LIHEAP) during the CR as it obligated during the same period in FY 2010.
- Prevents elimination of over \$4.3 billion of reduced fee loans for small businesses that would otherwise expire.
- Prevents the need for a rate increase on telecommunications companies that would be passed on to consumers in the form of higher charges to consumer phone bills.
- Extends authority for current surface transportation programs to ensure that State departments of transportation and local transit agencies will be able to continue their ongoing infrastructure investments.
- Allows the Federal Air Marshals to maintain the existing FY 2010, 4th quarter coverage level for international and domestic flights.
- Allows the Commissioner of U.S. Customs and Border Protection to maintain the level of Custom and Border Protection personnel in place in the final quarter of FY 2010.
- Provides an additional \$23 million to the Department of the Interior's Bureau of Ocean Energy Management for increased oil rig inspections in the Gulf of Mexico.

Senate leaders, who failed to garner the 60 votes necessary to end a filibuster, discarded the House-passed \$1.1 trillion FY 2011 omnibus appropriations bill which would have funded the government through September 2011. The omnibus bill included appropriations for several County projects including:

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Public Safety Emergency Communications

\$1 million in Community Oriented Policing Services (COPS) Technology funding to upgrade Broward's obsolete countywide radio system, used by police, fire rescue, local government, and school buses.

Pediatric Mortality Outreach Program

\$150,000 in Health Resources and Services Administration (HRSA) funding for continuing a collaborative public awareness campaign to educate at-risk families, caretakers, and childcare providers who come into contact with infants and toddlers.

Downtown Transit Corridor, "The Wave"

\$1,750,000 for engineering, design and portions of construction of the Downtown Transit Circulator, ("The Wave").

AIDS Drug Assistance Program (ADAP)

\$60 million for the financially struggling AIDS Drug Assistance Program (ADAP) in fiscal year 2011. ADAPs provide HIV-related medications to uninsured and under-insured individuals living with HIV/AIDS in the United States or about one-quarter of the people with HIV/AIDS estimated to be receiving care in the United States. ADAP is part of the Ryan White HIV/AIDS program.

In Broward, there are 2,025 active ADAP clients with at least 412 on the wait list. In Florida alone, there are 2,311 individuals on the wait list. As part of treating HIV/AIDS, daily adherence to medications is critical and interruptions can result in severe health outcomes and resistance to medications.

Sexual Assault Treatment Center (SATC)



In FY2012, Broward County will be seeking \$272,000 in federal funding in order to expand understanding of sexual assault and child abuse, through an evidence-based social marketing campaign. The campaign will target Broward County's culturally diverse populations, focusing on youth through a collaborative partnership with the school system, while also seeking to penetrate historically hard-to-reach groups. (Pictured: Nancy Cotterman, BC Human Services; Lale Mamaux, Rep. Hastings' Chief of Staff)

Some of the intended uses of the funds include:

- \$65,000 (includes salary and fringe benefits) for a licensed family therapist or social worker, specializing in diverse adult populations
- \$27,000 (to augment the existing part-time salary of the therapist assigned to the local school system, in order to expand services to youth)
- \$10,000 to develop and maintain social media sites on Twitter, Facebook and other appropriate on-line tools
- \$60,000 to develop and disseminate multi-cultural messaging

- through radio, television and print media, in a variety of languages
- \$5,000 for mobile service delivery equipment, including evaluation tools on laptops, etc.

If successful, funds will also be used to improve victim intervention programs by building upon partnerships already underway in the area among Broward Sheriff's Office and local law enforcement victim advocates, Broward County Public Schools, Broward Victim's Rights Coalition, Broward Human Trafficking Coalition, Broward Domestic Violence Council, Child Abuse Coordination Committee, local Community Action Team, and local non-profits. By enhancing existing efforts, SATC will be able to more efficiently target individuals for immediate medical and mental treatment as well as facilitate post-incident therapeutic treatments. (Pictured: Nancy Cotterman, BC SATC; Susan Myers, BC Human Services Director; Mandy Wells, BC Community Partnerships Director)



Civil Rights for Gays and Lesbians in the Military

In an historic vote to end discrimination in the U.S. military services, the U.S. House of Representatives (250-175) and U.S. Senate (65-31) voted to repeal Title 10, USC § 654, relating to the "Policy Concerning Homosexuality in the United States Armed Forces," effectively ending the military's "don't ask, don't tell" policy. The President signed the bill into law on December 22, 2010.

The "don't ask, don't tell" policy, which has existed for the last 17 years, allowed gays and lesbians to serve only if they kept their sexual orientation hidden. More than 13,500 service members were dismissed under this policy. The U.S. military, for the first time in history, must now allow gays to serve openly. Repeal supporters drew parallels to the military's decision to end racial segregation in the 1950s and the admission of women to military service academies in the 1970s.

The ban will be formally lifted only after President Obama and top military leaders report to Congress that they have reviewed the findings of the Pentagon review about the ban, and that the Department of Defense has drafted policies and regulations to stop enforcing it. The changes must not affect troop readiness, cohesion or military recruitment and retention.

Florida High Speed Rail

Florida has been notified that it is eligible to receive an additional \$342 million for high-speed rail which has been redirected after Governors from Ohio and Wisconsin rejected federal funds for similar projects. This money, in addition to the almost \$2.05 billion received earlier this year from the federal government for high speed rail projects is nearly enough to pay for a high-speed line between Orlando and Tampa. Florida has agreed to pay \$280 million. The combination of the money from both state and federal government would pay for the \$2.65 billion train. Governor-Elect Rick Scott is reviewing the project to determine its feasibility and has yet to make a final decision whether to accept the funds and move forward.

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Federal Aviation Administration (FAA) Extension

Congress passed a three (3) month extension of the FAA authorization which extends aviation taxes and the authority to spend money from the Airport and Airway Trust Fund through March 31, 2011. The current extension, the 17th short-term measure, was set to expire on December 31. The tax rates for aviation fuel, tickets, and cargo shipped by air remain the same until the legislative impasse is resolved and a new FAA Reauthorization is passed by Congress.

Florida Gets Two New Seats in Congress

Florida will get two (2) additional seats in the U.S. House of Representatives based on national and state population from the 2010 U.S. Census. Florida will now have 27 members in the House of Representatives after the reapportionment is completed. The Florida Legislature will draw the new congressional districts and decide where to place the new districts. Florida is the fourth largest state in the nation, with 18,801,310 people, a 17.6 percent increase over 2000. The U.S. population on April 1 was reported at 308.7 million.