

By Representatives Feeney, Posey, Maygarden, Bronson,  
Thrasher and Andrews

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House Joint Resolution

A joint resolution proposing an amendment to  
Section 1 of Article VII of the State  
Constitution to require voter approval of new  
or increased taxes except in described  
circumstances.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment, to be called the "No  
Taxes Without Voter Approval Act," of Section 1 of Article VII  
of the State Constitution is agreed to, shall be submitted to  
the electors of this state for approval or rejection at the  
next general election or at an earlier special election  
specifically authorized by law for that purpose, and, if  
approved, shall take effect the day after the returns of the  
election are certified:

ARTICLE VII

FINANCE AND TAXATION

SECTION 1. Taxation; appropriations; state expenses;  
state revenue limitation.--

(a) No tax shall be levied except in pursuance of law.  
No state ad valorem taxes shall be levied upon real estate or  
tangible personal property. All other forms of taxation shall  
be preempted to the state except as provided by general law.

(b) Motor vehicles, boats, airplanes, trailers,  
trailer coaches and mobile homes, as defined by law, shall be  
subject to a license tax for their operation in the amounts  
and for the purposes prescribed by law, but shall not be  
subject to ad valorem taxes.

1           (c) No money shall be drawn from the treasury except  
2 in pursuance of appropriation made by law.

3           (d) Provision shall be made by law for raising  
4 sufficient revenue to defray the expenses of the state for  
5 each fiscal period.

6           (e) Except as provided herein, state revenues  
7 collected for any fiscal year shall be limited to state  
8 revenues allowed under this subsection for the prior fiscal  
9 year plus an adjustment for growth. As used in this  
10 subsection, "growth" means an amount equal to the average  
11 annual rate of growth in Florida personal income over the most  
12 recent twenty quarters times the state revenues allowed under  
13 this subsection for the prior fiscal year. For the 1995-1996  
14 fiscal year, the state revenues allowed under this subsection  
15 for the prior fiscal year shall equal the state revenues  
16 collected for the 1994-1995 fiscal year. Florida personal  
17 income shall be determined by the legislature, from  
18 information available from the United States Department of  
19 Commerce or its successor on the first day of February prior  
20 to the beginning of the fiscal year. State revenues collected  
21 for any fiscal year in excess of this limitation shall be  
22 transferred to the budget stabilization fund until the fund  
23 reaches the maximum balance specified in Section 19(g) of  
24 Article III, and thereafter shall be refunded to taxpayers as  
25 provided by general law. State revenues allowed under this  
26 subsection for any fiscal year may be increased by a  
27 two-thirds vote of the membership of each house of the  
28 legislature in a separate bill that contains no other subject  
29 and that sets forth the dollar amount by which the state  
30 revenues allowed will be increased. The vote may not be taken  
31 less than seventy-two hours after the third reading of the

1 bill. For purposes of this subsection, "state revenues" means  
2 taxes, fees, licenses, and charges for services imposed by the  
3 legislature on individuals, businesses, or agencies outside  
4 state government. However, "state revenues" does not include:  
5 revenues that are necessary to meet the requirements set forth  
6 in documents authorizing the issuance of bonds by the state;  
7 revenues that are used to provide matching funds for the  
8 federal Medicaid program with the exception of the revenues  
9 used to support the Public Medical Assistance Trust Fund or  
10 its successor program and with the exception of state matching  
11 funds used to fund elective expansions made after July 1,  
12 1994; proceeds from the state lottery returned as prizes;  
13 receipts of the Florida Hurricane Catastrophe Fund; balances  
14 carried forward from prior fiscal years; taxes, licenses,  
15 fees, and charges for services imposed by local, regional, or  
16 school district governing bodies; or revenue from taxes,  
17 licenses, fees, and charges for services required to be  
18 imposed by any amendment or revision to this constitution  
19 after July 1, 1994. An adjustment to the revenue limitation  
20 shall be made by general law to reflect the fiscal impact of  
21 transfers of responsibility for the funding of governmental  
22 functions between the state and other levels of government.  
23 The legislature shall, by general law, prescribe procedures  
24 necessary to administer this subsection.

25 (f) Neither the legislature nor any county,  
26 municipality, or other political subdivision of the state that  
27 has the power to impose a tax may initiate a new tax or  
28 increase the rate of an existing tax unless that action is  
29 ratified by the electors of the state, in the case of an  
30 action by the legislature, or the electors of the political  
31 subdivision, in the case of an action by a county,

1 municipality, or other political subdivision. However, this  
2 subsection does not apply when the legislature or the  
3 governing body of the county, municipality, or other political  
4 subdivision, by three-fourths vote, initiates a new tax or  
5 increases the rate of an existing tax, for a period of not  
6 more than 12 months, after making a finding of fact that  
7 failure to take that action would pose an imminent and  
8 particularly described threat to the public health or safety.

9 BE IT FURTHER RESOLVED that the following statement be  
10 placed on the ballot:

11 CONSTITUTIONAL AMENDMENT

12 ARTICLE VII, SECTION 1

13 NEW OR INCREASED TAXES; VOTER APPROVAL

14 REQUIRED.--Proposing an amendment to the State Constitution,  
15 effective the day after its approval, to require that the  
16 electors of the state or a political subdivision approve any  
17 new tax or increase in rate of an existing tax unless the  
18 Legislature or local governing body, by three-fifths vote and  
19 for no more than 12 months, imposes or increases the tax to  
20 protect the public health or safety.

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