

By Senator Crist

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Senate Joint Resolution No. ____

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 or deletion of existing exemptions from 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, increase
28 the rate of an existing tax, or remove an existing exemption
29 from a tax unless that action is ratified by the electors of
30 the state, in the case of an action by the legislature, or the
31 electors of the political subdivision, in the case of an

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

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

12 CONSTITUTIONAL AMENDMENT

13 ARTICLE VII, SECTION 1

14 NEW OR INCREASED TAXES; VOTER APPROVAL

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