

By Representative K. Pruitt

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House Joint Resolution

A joint resolution proposing an amendment to  
Section 1 of Article VII of the State  
Constitution exempting from taxation sales of  
food and medicine.

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

That the amendment to Section 1 of Article VII of the  
State Constitution set forth below is agreed to and shall be  
submitted to the electors of Florida for approval or rejection  
at the general election to be held in November 1998:

SECTION 1. Taxation; appropriations; state expenses;  
state revenue limitation; exemption for food and medicine.--

(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.

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

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

(e) Except as provided herein, state revenues  
collected for any fiscal year shall be limited to state  
revenues allowed under this subsection for the prior fiscal

1 year plus an adjustment for growth. As used in this  
2 subsection, "growth" means an amount equal to the average  
3 annual rate of growth in Florida personal income over the most  
4 recent twenty quarters times the state revenues allowed under  
5 this subsection for the prior fiscal year. For the 1995-1996  
6 fiscal year, the state revenues allowed under this subsection  
7 for the prior fiscal year shall equal the state revenues  
8 collected for the 1994-1995 fiscal year. Florida personal  
9 income shall be determined by the legislature, from  
10 information available from the United States Department of  
11 Commerce or its successor on the first day of February prior  
12 to the beginning of the fiscal year. State revenues collected  
13 for any fiscal year in excess of this limitation shall be  
14 transferred to the budget stabilization fund until the fund  
15 reaches the maximum balance specified in Section 19(g) of  
16 Article III, and thereafter shall be refunded to taxpayers as  
17 provided by general law. State revenues allowed under this  
18 subsection for any fiscal year may be increased by a  
19 two-thirds vote of the membership of each house of the  
20 legislature in a separate bill that contains no other subject  
21 and that sets forth the dollar amount by which the state  
22 revenues allowed will be increased. The vote may not be taken  
23 less than seventy-two hours after the third reading of the  
24 bill. For purposes of this subsection, "state revenues" means  
25 taxes, fees, licenses, and charges for services imposed by the  
26 legislature on individuals, businesses, or agencies outside  
27 state government. However, "state revenues" does not include:  
28 revenues that are necessary to meet the requirements set forth  
29 in documents authorizing the issuance of bonds by the state;  
30 revenues that are used to provide matching funds for the  
31 federal Medicaid program with the exception of the revenues

1 used to support the Public Medical Assistance Trust Fund or  
2 its successor program and with the exception of state matching  
3 funds used to fund elective expansions made after July 1,  
4 1994; proceeds from the state lottery returned as prizes;  
5 receipts of the Florida Hurricane Catastrophe Fund; balances  
6 carried forward from prior fiscal years; taxes, licenses,  
7 fees, and charges for services imposed by local, regional, or  
8 school district governing bodies; or revenue from taxes,  
9 licenses, fees, and charges for services required to be  
10 imposed by any amendment or revision to this constitution  
11 after July 1, 1994. An adjustment to the revenue limitation  
12 shall be made by general law to reflect the fiscal impact of  
13 transfers of responsibility for the funding of governmental  
14 functions between the state and other levels of government.  
15 The legislature shall, by general law, prescribe procedures  
16 necessary to administer this subsection.

17 (f) There shall be exempt from taxation on sales all  
18 items of food and medicine. These items may be defined by  
19 general law.

20 BE IT FURTHER RESOLVED that in accordance with the  
21 requirements of section 101.161, Florida Statutes, the title  
22 and substance of the amendment proposed herein shall appear on  
23 the ballot as follows:

24 SALES TAX EXEMPTION FOR FOOD AND MEDICINE

25 Exempts all items of food and medicine from tax on  
26 sales, and provides that those items may be defined by law.

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