

By Senator King

8-1854A-99

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Senate Joint Resolution No. \_\_\_\_

A joint resolution proposing an amendment to Section 1 of Article VII and the creation of Section 26 of Article XII of the State Constitution relating to a limitation on legislative power to impose or increase taxes.

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

That the amendment to Section 1 of Article VII and the creation of Section 26 of Article XII of the State Constitution set forth below are agreed to and shall be submitted to the electors of Florida for approval or rejection at the general election to be held in November 2000:

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.

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

1           (d) Provision shall be made by law for raising  
2 sufficient revenue to defray the expenses of the state for  
3 each fiscal period. However, a law enacted after January 1,  
4 2001, may not impose a tax, expand the base of a tax, increase  
5 the rate of a tax, or repeal an exemption from a tax unless  
6 the law is enacted in a separate bill for that purpose only by  
7 a three-fifths vote of the membership of each house of the  
8 legislature.

9           (e) Except as provided herein, state revenues  
10 collected for any fiscal year shall be limited to state  
11 revenues allowed under this subsection for the prior fiscal  
12 year plus an adjustment for growth. As used in this  
13 subsection, "growth" means an amount equal to the average  
14 annual rate of growth in Florida personal income over the most  
15 recent twenty quarters times the state revenues allowed under  
16 this subsection for the prior fiscal year. For the 1995-1996  
17 fiscal year, the state revenues allowed under this subsection  
18 for the prior fiscal year shall equal the state revenues  
19 collected for the 1994-1995 fiscal year. Florida personal  
20 income shall be determined by the legislature, from  
21 information available from the United States Department of  
22 Commerce or its successor on the first day of February prior  
23 to the beginning of the fiscal year. State revenues collected  
24 for any fiscal year in excess of this limitation shall be  
25 transferred to the budget stabilization fund until the fund  
26 reaches the maximum balance specified in Section 19(g) of  
27 Article III, and thereafter shall be refunded to taxpayers as  
28 provided by general law. State revenues allowed under this  
29 subsection for any fiscal year may be increased by a  
30 two-thirds vote of the membership of each house of the  
31 legislature in a separate bill that contains no other subject

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

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29 ARTICLE XII

30 SCHEDULE

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1           SECTION 26. Limitation on imposition of taxes.--The  
2 amendment to Section 1(d) of Article VII limiting the  
3 imposition or increase of taxes by the legislature shall take  
4 effect January 1, 2001.

5           BE IT FURTHER RESOLVED that in accordance with the  
6 requirements of section 101.161, Florida Statutes, the title  
7 and substance of the amendment proposed herein shall appear on  
8 the ballot as follows:

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10                           LIMITATION ON IMPOSITION OF TAXES,  
11                            INCREASES IN TAX RATES,  
12                           AND REPEAL OF TAX EXEMPTIONS  
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14           Requires that any law that imposes a tax, expands a tax  
15 base, increases a tax rate, or repeals a tax exemption be  
16 enacted in a separate bill by a three-fifths vote of each  
17 house of the Legislature.  
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