

Amendment No. 01 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

The Committee on Community Affairs offered the following:

Amendment (with title amendment)

Remove from the bill: Everything after the resolving clause
and insert in lieu thereof:

That the amendments to Sections 1 and 9 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

Amendment No. 01 (for drafter's use only)

1 subject to a license tax for their operation in the amounts
2 and for the purposes prescribed by law, but shall not be
3 subject to ad valorem taxes.

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

6 (d) Provision shall be made by law for raising
7 sufficient revenue to defray the expenses of the state for
8 each fiscal period. However, a law enacted after January 1,
9 2001, may not impose, expand the base of, increase the rate
10 of, or repeal an exemption from a tax unless the law is
11 enacted in a separate bill for that purpose only by a
12 three-fifths vote of the membership of each house of the
13 legislature.

14 (e) Except as provided herein, state revenues
15 collected for any fiscal year shall be limited to state
16 revenues allowed under this subsection for the prior fiscal
17 year plus an adjustment for growth. As used in this
18 subsection, "growth" means an amount equal to the average
19 annual rate of growth in Florida personal income over the most
20 recent twenty quarters times the state revenues allowed under
21 this subsection for the prior fiscal year. For the 1995-1996
22 fiscal year, the state revenues allowed under this subsection
23 for the prior fiscal year shall equal the state revenues
24 collected for the 1994-1995 fiscal year. Florida personal
25 income shall be determined by the legislature, from
26 information available from the United States Department of
27 Commerce or its successor on the first day of February prior
28 to the beginning of the fiscal year. State revenues collected
29 for any fiscal year in excess of this limitation shall be
30 transferred to the budget stabilization fund until the fund
31 reaches the maximum balance specified in Section 19(g) of

Amendment No. 01 (for drafter's use only)

1 Article III, and thereafter shall be refunded to taxpayers as
2 provided by general law. State revenues allowed under this
3 subsection for any fiscal year may be increased by a
4 two-thirds vote of the membership of each house of the
5 legislature in a separate bill that contains no other subject
6 and that sets forth the dollar amount by which the state
7 revenues allowed will be increased. The vote may not be taken
8 less than seventy-two hours after the third reading of the
9 bill. For purposes of this subsection, "state revenues" means
10 taxes, fees, licenses, and charges for services imposed by the
11 legislature on individuals, businesses, or agencies outside
12 state government. However, "state revenues" does not include:
13 revenues that are necessary to meet the requirements set forth
14 in documents authorizing the issuance of bonds by the state;
15 revenues that are used to provide matching funds for the
16 federal Medicaid program with the exception of the revenues
17 used to support the Public Medical Assistance Trust Fund or
18 its successor program and with the exception of state matching
19 funds used to fund elective expansions made after July 1,
20 1994; proceeds from the state lottery returned as prizes;
21 receipts of the Florida Hurricane Catastrophe Fund; balances
22 carried forward from prior fiscal years; taxes, licenses,
23 fees, and charges for services imposed by local, regional, or
24 school district governing bodies; or revenue from taxes,
25 licenses, fees, and charges for services required to be
26 imposed by any amendment or revision to this constitution
27 after July 1, 1994. An adjustment to the revenue limitation
28 shall be made by general law to reflect the fiscal impact of
29 transfers of responsibility for the funding of governmental
30 functions between the state and other levels of government.
31 The legislature shall, by general law, prescribe procedures

Amendment No. 01 (for drafter's use only)

1 necessary to administer this subsection.

2 SECTION 9. Local taxes.--

3 (a) Counties, school districts, and municipalities
4 shall, and special districts may, be authorized by law to levy
5 ad valorem taxes and may be authorized by general law to levy
6 other taxes, for their respective purposes, except ad valorem
7 taxes on intangible personal property and taxes prohibited by
8 this constitution. However, after January 1, 2001, no county,
9 school district, municipality, or special district may impose,
10 expand the base of, increase the rate of, or repeal an
11 exemption from a tax unless enacted in a separate local rule
12 or ordinance for that purpose only by a three-fifths vote of
13 the membership of its governing body.

14 (b) Ad valorem taxes, exclusive of taxes levied for
15 the payment of bonds and taxes levied for periods not longer
16 than two years when authorized by vote of the electors who are
17 the owners of freeholds therein not wholly exempt from
18 taxation, shall not be levied in excess of the following
19 millages upon the assessed value of real estate and tangible
20 personal property: for all county purposes, ten mills; for all
21 municipal purposes, ten mills; for all school purposes, ten
22 mills; for water management purposes for the northwest portion
23 of the state lying west of the line between ranges two and
24 three east, 0.05 mill; for water management purposes for the
25 remaining portions of the state, 1.0 mill; and for all other
26 special districts a millage authorized by law approved by vote
27 of the electors who are owners of freeholds therein not wholly
28 exempt from taxation. A county furnishing municipal services
29 may, to the extent authorized by law, levy additional taxes
30 within the limits fixed for municipal purposes.

31 ARTICLE XII

Amendment No. 01 (for drafter's use only)

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SCHEDULE

SECTION 26. Limitations on legislative and local taxing authority.--The amendments to Sections 1 and 9 of Article VII relating to limitations on legislative and local taxing authority shall take effect January 1, 2001.

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

LIMITATIONS ON LEGISLATIVE AND LOCAL TAXING AUTHORITY

Provides that the Legislature may not impose, expand the base of, increase, or repeal an exemption from a tax unless enacted in a separate bill by a three-fifths vote of each house.

Provides that no county, school district, municipality, or special district may impose, expand the base of, increase, or repeal an exemption from a tax unless enacted in a separate rule or ordinance by a three-fifths vote of its governing body membership.

===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

remove from the title of the bill: the entire title

and insert in lieu thereof:

House Joint Resolution

A joint resolution proposing amendments to Sections 1 and 9 of Article VII and the creation of Section 26 of Article XII of the State Constitution relating to limitation of

Amendment No. 01 (for drafter's use only)

1 legislative and local taxing authority.
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