House Joint Resolution 1 2 A joint resolution proposing an amendment to 3 Section 9 of Article VII and the creation of Section 26 of Article XII of the State 4 5 Constitution relating to limitation of local taxing authority. 6 7 8 Be It Resolved by the Legislature of the State of Florida: 9 10 That the amendment to Section 9 of Article VII and the creation of Section 26 of Article XII of the State 11 12 Constitution set forth below are agreed to and shall be 13 submitted to the electors of Florida for approval or rejection 14 at the general election to be held in November 2000: 15 ARTICLE VII FINANCE AND TAXATION 16

## SECTION 9. Local taxes.--

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- (a) Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution. However, after January 1, 2001, no county, school district, municipality, or special district may impose, expand the base of, increase the rate of, or repeal an exemption from a tax unless enacted in a separate local rule or ordinance for that purpose only by a three-fifths vote of the membership of its governing body.
- (b) Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer 31 than two years when authorized by vote of the electors who are

the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.

## ARTICLE XII

## SCHEDULE

SECTION 26. Limitation on local taxing authority.--The amendment to Section 9 of Article VII relating to a limitation on 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:

## LIMITATION ON LOCAL TAXING AUTHORITY

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