

By Senator Posey

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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, fees, penalties, and fines.

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

That the following amendment to Section 1 of Article VII and the creation of Section 26 of Article XII of the State Constitution are agreed to and 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:

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.

**CODING:**Words ~~stricken~~ are deletions; words underlined are additions.

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 2003, may not impose a tax, fee, penalty, or fine, expand the  
5 base of a tax, increase the rate of a tax, fee, penalty, or  
6 fine, or repeal an exemption from a tax, fee, penalty, or fine  
7 unless the law is enacted in a separate bill for that purpose  
8 only by a three-fifths vote of the membership of each house of  
9 the legislature, except such requirement shall not apply to  
10 the reclassification of criminal activity or the enactment of  
11 laws the result of which is to impose an already enacted fee,  
12 penalty, or fine to additional conduct.

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

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

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ARTICLE XII

SCHEDULE

SECTION 26. Limitation on imposition of taxes.--The amendment to Section 1(d) of Article VII limiting the imposition or increase of taxes by the legislature shall take effect January 1, 2003.

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

CONSTITUTIONAL AMENDMENT

ARTICLE VI, SECTIONS 1 AND 26

LIMITATION ON IMPOSITION OF, INCREASES IN, AND REPEAL OF TAXES, FEES, PENALTIES, AND FINES.--Proposing an amendment to the State Constitution, effective January 1, 2003, to require that any law that imposes a tax, fee, penalty, or fine, expands a tax base, increases a tax rate, fee, penalty, or fine, or repeals an exemption from a tax, fee, penalty, or fine be enacted in a separate bill by a three-fifths vote of each house of the Legislature.