

By Representative Wallace

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House Joint Resolution

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 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 2002:

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.

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

3 (d) Provision shall be made by law for raising  
4 sufficient revenue to defray the expenses of the state for  
5 each fiscal period. However, a law enacted after January 1,  
6 2003, may not impose a tax, fee, penalty, or fine, expand the  
7 base of a tax, increase the rate of a tax, fee, penalty, or  
8 fine, or repeal an exemption from a tax, fee, penalty, or fine  
9 unless the law is enacted in a separate bill for that purpose  
10 only by a three-fifths vote of the membership of each house of  
11 the legislature, except such requirement shall not apply to  
12 the reclassification of criminal activity or the enactment of  
13 laws the result of which is to impose an already enacted fee,  
14 penalty, or fine to additional conduct.

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

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

1 The legislature shall, by general law, prescribe procedures  
2 necessary to administer this subsection.

3  
4 ARTICLE XII  
5 SCHEDULE  
6

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

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

15  
16 LIMITATION ON IMPOSITION OF,  
17 INCREASES IN, AND REPEAL OF  
18 TAXES, FEES, PENALTIES, AND FINES  
19

20 Requires that any law that imposes a tax, fee, penalty,  
21 or fine, expands a tax base, increases a tax rate, fee,  
22 penalty, or fine, or repeals an exemption from a tax, fee,  
23 penalty, or fine be enacted in a separate bill by a  
24 three-fifths vote of each house of the Legislature.  
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