

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

House Joint Resolution

A joint resolution proposing the amendment to Section 3 of Article VII of the State Constitution to create a joint legislative committee to conduct a review of all exemptions from the tax on sales, use, and other transactions imposed by law and all exclusions of sales of services from such taxation.

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

That the amendment of Section 3 of Article VII of the State Constitution is 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 3. Taxes; exemptions.--

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or

1 widower or person who is blind or totally and permanently
2 disabled, property to the value fixed by general law not less
3 than five hundred dollars.

4 (c) Any county or municipality may, for the purpose of
5 its respective tax levy and subject to the provisions of this
6 subsection and general law, grant community and economic
7 development ad valorem tax exemptions to new businesses and
8 expansions of existing businesses, as defined by general law.
9 Such an exemption may be granted only by ordinance of the
10 county or municipality, and only after the electors of the
11 county or municipality voting on such question in a referendum
12 authorize the county or municipality to adopt such ordinances.
13 An exemption so granted shall apply to improvements to real
14 property made by or for the use of a new business and
15 improvements to real property related to the expansion of an
16 existing business and shall also apply to tangible personal
17 property of such new business and tangible personal property
18 related to the expansion of an existing business. The amount
19 or limits of the amount of such exemption shall be specified
20 by general law. The period of time for which such exemption
21 may be granted to a new business or expansion of an existing
22 business shall be determined by general law. The authority to
23 grant such exemption shall expire ten years from the date of
24 approval by the electors of the county or municipality, and
25 may be renewable by referendum as provided by general law.

26 (d) By general law and subject to conditions specified
27 therein, there may be granted an ad valorem tax exemption to a
28 renewable energy source device and to real property on which
29 such device is installed and operated, to the value fixed by
30 general law not to exceed the original cost of the device, and
31

1 for the period of time fixed by general law not to exceed ten
2 years.

3 (e) Any county or municipality may, for the purpose of
4 its respective tax levy and subject to the provisions of this
5 subsection and general law, grant historic preservation ad
6 valorem tax exemptions to owners of historic properties. This
7 exemption may be granted only by ordinance of the county or
8 municipality. The amount or limits of the amount of this
9 exemption and the requirements for eligible properties must be
10 specified by general law. The period of time for which this
11 exemption may be granted to a property owner shall be
12 determined by general law.

13 (f) Legislative review of the tax on sales, use, and
14 other transactions.--There is hereby created a joint committee
15 consisting of six senators appointed by the President of the
16 Senate and six representatives appointed by the Speaker of the
17 House of Representatives, which committee shall conduct a
18 review of all exemptions from the tax on sales, use, and other
19 transactions imposed by law and all exclusions of sales of
20 services from such taxation. The committee shall be governed
21 by joint rules adopted by the legislature no later than the
22 2003 regular session pursuant to the authority to adopt rules
23 under section 4 of Article III. Such rules shall establish a
24 schedule for review of such exemptions and exclusions over a
25 three-year period and shall provide criteria to be considered
26 by the committee in conducting its review. No later than
27 March 1 of 2004, 2005, and 2006, the committee shall submit
28 its findings and recommendations to the presiding officers of
29 each house of the legislature. Any decision to deauthorize an
30 exemption or exclusion must be approved by seven members of
31 the committee and shall be in the form of a resolution adopted

1 by the committee, which shall be submitted to the legislature.
2 The resolution shall set forth the specific changes to the
3 statutes necessary to effectuate the deauthorization, which
4 resolution shall have the force of law and shall become
5 effective July 1 following the second regular session
6 occurring after submission to the legislature, except for
7 those exemptions or exclusions expressly rescinded by joint
8 resolution of the legislature prior to that date. This
9 section does not operate to deauthorize any exemption or
10 exclusion not expressly deauthorized in such resolution, nor
11 does it prohibit subsequent reenactment by law of any
12 exemption or exclusion that was deauthorized. The joint
13 committee is dissolved July 1, 2006.

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

16 CONSTITUTIONAL AMENDMENT

17 ARTICLE VII, SECTION 3

18 REVIEW OF EXEMPTIONS AND EXCLUSIONS FROM THE TAX ON
19 SALES, USE, AND OTHER TRANSACTIONS.--Proposes to amend the
20 State Constitution to create a joint legislative committee to
21 conduct a review of exemptions from the tax on sales, use, and
22 other transactions imposed by law and exclusions of sales of
23 services from such taxation. Provides for submission of the
24 committee's findings and recommendations to the presiding
25 officers of the Legislature not later than March 1, 2004,
26 2005, and 2006. Requires committee decisions to deauthorize
27 any exemption or exclusion which are approved by a majority of
28 the committee membership to be presented to the Legislature as
29 a resolution, not subject to gubernatorial veto. Authorizes
30 the Legislature to rescind decisions of the committee by joint
31 resolution. Provides that the deauthorization of exemptions

1 or exclusions shall take effect on July 1 of the calendar year
2 following the second regular session following adoption of the
3 committee's resolution. Retains the Legislature's authority
4 to adopt or reauthorize exemptions or exclusions from such
5 tax.

6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31