

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 increase taxes or impose 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, or increase the rate of a tax, fee, penalty, or  
8 fine for an amount of significant fiscal impact unless the law  
9 is enacted in a separate bill for that purpose only by a  
10 two-thirds vote of the membership of each house of the  
11 legislature. A law enacted after January 1, 2008, may not  
12 repeal an exemption from a tax, fee, penalty, or fine for an  
13 amount of significant fiscal impact unless the law is enacted  
14 in a separate bill for that purpose only by a two-thirds vote  
15 of the membership of each house of the legislature. Such  
16 requirement shall not apply to the reclassification of  
17 criminal activity or the enactment of laws the result of which  
18 is to impose an already enacted fee, penalty, or fine to  
19 additional conduct.

20           (e) Except as provided herein, state revenues  
21 collected for any fiscal year shall be limited to state  
22 revenues allowed under this subsection for the prior fiscal  
23 year plus an adjustment for growth. As used in this  
24 subsection, "growth" means an amount equal to the average  
25 annual rate of growth in Florida personal income over the most  
26 recent twenty quarters times the state revenues allowed under  
27 this subsection for the prior fiscal year. For the 1995-1996  
28 fiscal year, the state revenues allowed under this subsection  
29 for the prior fiscal year shall equal the state revenues  
30 collected for the 1994-1995 fiscal year. Florida personal  
31 income shall be determined by the legislature, from

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

1 imposed by any amendment or revision to this constitution  
2 after July 1, 1994. An adjustment to the revenue limitation  
3 shall be made by general law to reflect the fiscal impact of  
4 transfers of responsibility for the funding of governmental  
5 functions between the state and other levels of government.  
6 The legislature shall, by general law, prescribe procedures  
7 necessary to administer this subsection.

8  
9 ARTICLE XII

10 SCHEDULE

11  
12 SECTION 26. Limitation on imposition of taxes.--The  
13 amendment to Section 1(d) of Article VII limiting the  
14 imposition or increase of taxes by the legislature shall take  
15 effect January 1, 2003.

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

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21 LIMITATION ON LEGISLATIVE POWER TO  
22 TAX OR IMPOSE FEES, PENALTIES, OR FINES

23  
24 Requires that any law that imposes a tax, fee, penalty,  
25 or fine, expands a tax base, or increases a tax rate, fee,  
26 penalty, or fine be enacted in a separate bill by a two-thirds  
27 vote of each house of the Legislature after January 1, 2003.  
28 Requires that any law that repeals an exemption from a tax,  
29 fee, penalty, or fine be enacted in a separate bill by a  
30 two-thirds vote of each house of the Legislature after January  
31 1, 2008.