

Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

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Representative(s) Rubio offered the following:

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Amendment (with title amendment)

13

Remove everything after the resolving clause

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and insert:

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That the creation of Section 20 of Article III 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:

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ARTICLE III

22

LEGISLATURE

23

SECTION 20. Legislative review of the tax on sales, use, and other transactions.--There is hereby created a joint committee consisting of six senators appointed by the President of the Senate and six representatives appointed by the Speaker of the House of Representatives, which committee shall 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. The

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1 committee shall be governed by joint rules adopted by the
2 legislature no later than the 2003 regular session pursuant to
3 the authority to adopt rules under section 4 of this article.
4 Such rules shall establish a schedule for review of such
5 exemptions and exclusions over a three-year period and shall
6 provide criteria to be considered by the committee in
7 conducting its review. No later than March 1 of 2004, 2005,
8 and 2006, the committee shall submit its findings and
9 recommendations to the presiding officers of each house of the
10 legislature. Any decision to deauthorize an exemption or
11 exclusion must be approved by seven members of the committee
12 and shall be in the form of a resolution adopted by the
13 committee, which shall be submitted to the legislature. The
14 resolution shall set forth the specific changes to the
15 statutes necessary to effectuate the deauthorization, which
16 resolution shall have the force of law and shall become
17 effective July 1 following the second regular session
18 occurring after submission to the legislature, except for
19 those exemptions or exclusions expressly rescinded by joint
20 resolution of the legislature prior to that date. This
21 section does not operate to deauthorize any exemption or
22 exclusion not expressly deauthorized in such resolution, nor
23 does it prohibit subsequent reenactment by law of any
24 exemption or exclusion that was deauthorized. The joint
25 committee is dissolved July 1, 2006.

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

28 CONSTITUTIONAL AMENDMENT

29 ARTICLE III, SECTION 20

30 REVIEW OF EXEMPTIONS AND EXCLUSIONS FROM THE TAX ON
31 SALES, USE, AND OTHER TRANSACTIONS.--Proposes to amend the

Amendment No. ____ (for drafter's use only)

1 State Constitution to create a joint legislative committee to
 2 conduct a review of exemptions from the tax on sales, use, and
 3 other transactions imposed by law and exclusions of sales of
 4 services from such taxation. Provides for submission of the
 5 committee's findings and recommendations to the presiding
 6 officers of the Legislature not later than March 1, 2004,
 7 2005, and 2006. Requires committee decisions to deauthorize
 8 any exemption or exclusion which are approved by a majority of
 9 the committee membership to be presented to the Legislature as
 10 a resolution, not subject to gubernatorial veto. Authorizes
 11 the Legislature to rescind decisions of the committee by joint
 12 resolution. Provides that the deauthorization of exemptions
 13 or exclusions shall take effect on July 1 of the calendar year
 14 following the second regular session following adoption of the
 15 committee's resolution. Retains the Legislature's authority
 16 to adopt or reauthorize exemptions or exclusions from such
 17 tax.

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20 ===== T I T L E A M E N D M E N T =====

21 And the title is amended as follows:
22 remove everything before the resolving clause

23

24 and insert:

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House Joint Resolution

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A joint resolution proposing the creation of

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Section 20 of Article III of the State

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Constitution to create a joint legislative

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committee to conduct a review of all exemptions

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from the tax on sales, use, and other

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transactions imposed by law and all exclusions

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of sales of services from such taxation.