

By Senator Campbell

32-1468-03

See HJR 211

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Senate Joint Resolution No. ____

A joint resolution proposing the creation of Section 20 of Article III of the State Constitution to create a joint legislative committee to conduct periodic reviews 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 creation of Section 20 of Article III of the State Constitution set forth below 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 III
LEGISLATURE

SECTION 20. Joint legislative committee for the review of exemptions from the tax on sales, use, and other transactions and all exclusions of sales of services from such taxation.--

(a) There is created a joint committee of the legislature to conduct comprehensive, periodic reviews of all exemptions to the tax on sales, use, and other transactions imposed by law and exclusions of sales of services from such taxation. The committee shall consist of nine senators appointed by the President of the Senate and nine representatives appointed by the Speaker of the House of

1 Representatives. The terms of the members of the initial
2 committee for each review cycle shall commence upon
3 appointment and shall run to the general election preceding
4 the organization of the next legislature. The terms of the
5 members of subsequent committees for each review cycle shall
6 be for 2 years and shall run from the organization of one
7 legislature to the general election preceding the organization
8 of the next legislature. A vacancy shall be filled in the same
9 manner as the original appointment. During even-numbered
10 years, the chair of the committee shall be appointed by the
11 President of the Senate, and the vice chair of the committee
12 shall be appointed by the Speaker of the House of
13 Representatives. During odd-numbered years, the chair of the
14 committee shall be appointed by the Speaker of the House of
15 Representatives, and the vice chair of the committee shall be
16 appointed by the President of the Senate.

17 (b) The committee for each review cycle shall have its
18 initial meeting no later than December 1 of the year of its
19 first regular session, and thereafter as necessary at the call
20 of the chair at the time and place designated by the chair. A
21 quorum shall consist of a majority of the committee members
22 from each house. During the interim between regular sessions,
23 the committee may conduct its meetings through teleconferences
24 or other similar means.

25 (c) The committee shall be governed by joint rules
26 adopted by the legislature no later than the 2005 regular
27 session pursuant to authority to adopt rules under section 4
28 of this article.

29 (d) In conducting its review of each exemption from
30 the tax or the exclusion of the sale of a service from the
31 tax, the committee shall make findings of fact and recommend

1 whether the exemption should be retained, modified, or
2 repealed or the exclusion should be retained or eliminated.
3 Each recommendation must be made by majority vote of the
4 committee members from each house. If a majority vote of the
5 committee members from each house cannot be achieved, the
6 committee must recommend that the exemption or exclusion be
7 retained. The findings of fact and recommendations of the
8 committee shall be made by reports to the President of the
9 Senate and the Speaker of the House of Representatives.

10 (e) The committee may use its discretion in
11 determining the order in which it reviews the exemptions and
12 exclusions; however, the committee should review approximately
13 one-fifth of the exemptions each year of a 5-year review
14 period. For the initial 5-year review, the committee shall
15 submit, to the President of the Senate and the Speaker of the
16 House of Representatives, its reports not later than 30 days
17 prior to each regular session in the years 2006, 2007, 2008,
18 2009, and 2010. The committee shall begin a new 5-year review
19 cycle of all exemptions to the tax on sales, use, and other
20 transactions and all exclusions of sales of services from such
21 taxation every 10 years following the termination of the
22 previous review cycle. For each subsequent 5-year review, the
23 committee shall submit its reports not later than 30 days
24 prior to the regular session of each year of that review
25 period, beginning with the 10th year after the year of the
26 final report for the previous review.

27 (f) At the regular session following submission of
28 each annual report to the presiding officers of the
29 legislature, the committee must introduce bills presenting for
30 reenactment, modification, or repeal those exemptions from
31 such tax and any imposition of tax on sales of services that

1 were recommended by the committee in the report submitted
2 immediately prior to the session in which introduced. Each
3 bill so introduced must be restricted to a single exemption or
4 the imposition of the tax on a single service and must be
5 submitted to a vote of the members of the Senate no later than
6 the eighth week of the session in which introduced. Each bill
7 that receives a majority vote in the Senate shall be submitted
8 to a vote of the members of the House of Representatives. An
9 exemption shall not be considered repealed if a bill
10 presenting the exemption for reenactment fails to become law.

11 (g) Nothing contained in this section shall preclude,
12 or be construed to limit, a legislator from filing for any
13 legislative session a bill proposing to modify, repeal, or
14 enact any exemption from the tax on sales, use, and other
15 transactions or any exclusion of sales of services from such
16 taxation.

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

19 CONSTITUTIONAL AMENDMENT

20 SECTION 20, ARTICLE III

21 JOINT LEGISLATIVE COMMITTEE FOR REVIEW OF SALES TAX
22 EXEMPTIONS AND EXCLUSIONS.--Proposes the creation of Section
23 20 of Article III of the State Constitution to create a joint
24 legislative committee to conduct a 5-year review of all
25 exemptions from the tax on sales, use, and other transactions
26 imposed by law and exclusions of sales of services from such
27 taxation. Provides for a new 5-year review every 10 years
28 after conclusion of the prior review. Requires the committee
29 to submit its recommendations in annual reports to the
30 presiding officers of the Legislature. Requires the committee
31 to introduce bills presenting for reenactment, modification,

1 or repeal those exemptions from such tax and any imposition of
2 tax on sales of services that were recommended by the
3 committee in the report submitted immediately prior to the
4 session in which introduced. Requires each bill so introduced
5 to be restricted to a single exemption or the imposition of
6 the tax on a single service and submitted to a vote of the
7 members of the Legislature during the session in which
8 introduced. Preserves a legislator's right to file for any
9 legislative session a bill proposing to modify, repeal, or
10 enact any exemption from the tax on sales, use, and other
11 transactions or any exclusion of sales of services from such
12 taxation.

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