

By Senators Haridopolos and Posey

24-1602-03

See HJR 139

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Senate Joint Resolution No. ____

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, or 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 this state for approval or rejection at the general election or at an earlier special election specifically authorized by law for that purpose:

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.

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

1 (d) Provision shall be made by law for raising
2 sufficient revenue to defray the expenses of the state for
3 each fiscal period. However, a law enacted after January 1,
4 2005, may not impose a tax, fee, penalty, or fine, expand a
5 tax base, or increase a tax rate, fee, penalty, or fine for an
6 amount of significant fiscal impact unless the law is enacted
7 in a separate bill for that purpose only by a two-thirds vote
8 of the membership of each house of the legislature. A law
9 enacted after January 1, 2010, may not repeal an exemption
10 from a tax, fee, penalty, or fine for an amount of significant
11 fiscal impact unless the law is enacted in a separate bill for
12 that purpose only by a two-thirds vote of the membership of
13 each house of the legislature. Such requirement shall not
14 apply to the reclassification of criminal activity or the
15 enactment of laws the result of which is to make an already
16 enacted fee, penalty, or fine applicable to additional
17 conduct.

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

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

1 shall be made by general law to reflect the fiscal impact of
2 transfers of responsibility for the funding of governmental
3 functions between the state and other levels of government.
4 The legislature shall, by general law, prescribe procedures
5 necessary to administer this subsection.

6 ARTICLE XII

7 SCHEDULE

8 SECTION 26. Limitation on imposition or increase of
9 taxes, fees, penalties, or fines.--The amendment to Section
10 1(d) of Article VII limiting the imposition or increase of
11 taxes, fees, penalties, or fines by the legislature shall take
12 effect January 1, 2005.

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

15 CONSTITUTIONAL AMENDMENT

16 ARTICLE VII, SECTION 1

17 ARTICLE XII, SECTION 26

18 LIMITATION ON LEGISLATIVE POWER TO IMPOSE OR INCREASE
19 TAXES, FEES, PENALTIES, OR FINES.--Proposes an amendment to
20 Section 1 of Article VII and the creation of Section 26 of
21 Article XII of the State Constitution to require that any law
22 that after January 1, 2005, imposes a tax, fee, penalty, or
23 fine, expands a tax base, or increases a tax rate, fee,
24 penalty, or fine for an amount of significant fiscal impact be
25 enacted in a separate bill by a two-thirds vote of the
26 membership of each house of the Legislature. Requires that any
27 law that, after January 1, 2010, repeals an exemption from a
28 tax, fee, penalty, or fine for an amount of significant fiscal
29 impact be enacted in a separate bill by a two-thirds vote of
30 the membership of each house of the Legislature. Exempts from
31 such requirements the reclassification of criminal activity or

1 | the enactment of laws the result of which is to make an
2 | already enacted fee, penalty, or fine applicable to additional
3 | conduct.
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