

By Senator Miller

18-259-03

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; creating the Sales Tax
4 Exemption Commission; providing for membership
5 and duties of the commission; requiring the
6 commission to report to the Governor and to
7 legislative leaders; prohibiting the creation
8 of new sales tax exemptions for a specified
9 period; providing an effective date.

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11 Be It Enacted by the Legislature of the State of Florida:

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13 Section 1. Sales Tax Exemption Commission; creation;
14 membership; duties; prohibition.--

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16 (1) There is created the Sales Tax Exemption
17 Commission, consisting of nine residents of this state, none
18 of whom may be a member of the Florida Legislature. The
19 Governor shall appoint three members of the commission; the
20 President of the Senate shall appoint two members; the Speaker
21 of the House of Representatives shall appoint two members; the
22 Minority Leader of the Senate shall appoint one member; and
23 the Minority Leader of the House of Representatives shall
24 appoint one member. The membership of the commission must be
25 representative of the racial, gender, and economic diversity
26 of the state.

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27 (2) The duties of the commission are to review all
28 sales tax exemptions and make recommendations for eliminating
29 exemptions during fiscal years 2004-2005 through 2009-2010 so
30 as to generate a minimum of \$25 billion in additional state
31 revenue.

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1 (3) The additional revenue generated because of the
2 elimination of sales tax exemptions under subsection (2) must
3 be used to meet requirements for reducing class sizes in
4 grades K-12 which are set forth in Section 1 of Article IX of
5 the State Constitution and for hiring new teachers as
6 necessary to fulfill those requirements.

7 (4) By January 1, 2004, the commission shall report
8 its recommendations to the Governor, the President of the
9 Senate, the Speaker of the House of Representatives, the
10 Minority Leader of the Senate, and the Minority Leader of the
11 House of Representatives.

12 (5) Between fiscal year 2004-2005 and fiscal year
13 2009-2010, no new sales tax exemptions may be established in
14 this state.

15 Section 2. This act shall take effect July 1, 2003.

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18 SENATE SUMMARY

19 Creates the Sales Tax Exemption Commission. Provides for
20 commission membership. Provides that the commission must
21 recommend eliminating enough exemptions from fiscal year
22 2004-2005 through fiscal year 2009-2010 to provide \$25
23 billion to fund constitutional requirements for
24 class-size reduction in grades K-12. Requires the
25 commission to report to the Governor and to legislative
26 leaders. Prohibits the creation of new sales tax
27 exemptions from fiscal year 2004-2005 through fiscal year
28 2009-2010.
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