



HJR 0211

2003

House Joint Resolution

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 Florida for approval or rejection at the general election to be held in November 2004:

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 Representatives. The terms of the members of the initial committee for each review cycle shall commence upon appointment and shall run to the general election preceding the organization of the next legislature. The terms of the members of subsequent committees for each review cycle shall



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31 be for 2 years and shall run from the organization of one
32 legislature to the general election preceding the organization
33 of the next legislature. A vacancy shall be filled in the same
34 manner as the original appointment. During even-numbered years,
35 the chair of the committee shall be appointed by the President
36 of the Senate, and the vice chair of the committee shall be
37 appointed by the Speaker of the House of Representatives. During
38 odd-numbered years, the chair of the committee shall be
39 appointed by the Speaker of the House of Representatives, and
40 the vice chair of the committee shall be appointed by the
41 President of the Senate.

42 (b) The committee for each review cycle shall have its
43 initial meeting no later than December 1 of the year of its
44 first regular session, and thereafter as necessary at the call
45 of the chair at the time and place designated by the chair. A
46 quorum shall consist of a majority of the committee members from
47 each house. During the interim between regular sessions, the
48 committee may conduct its meetings through teleconferences or
49 other similar means.

50 (c) The committee shall be governed by joint rules adopted
51 by the legislature no later than the 2005 regular session
52 pursuant to authority to adopt rules under section 4 of this
53 article.

54 (d) In conducting its review of each exemption from the
55 tax or the exclusion of the sale of a service from the tax, the
56 committee shall make findings of fact and recommend whether the
57 exemption should be retained, modified, or repealed or the
58 exclusion should be retained or eliminated. Each recommendation
59 must be made by majority vote of the committee members from each
60 house. If a majority vote of the committee members from each



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61 house cannot be achieved, the committee must recommend that the
 62 exemption or exclusion be retained. The findings of fact and
 63 recommendations of the committee shall be made by reports to the
 64 President of the Senate and the Speaker of the House of
 65 Representatives.

66 (e) The committee may use its discretion in determining
 67 the order in which it reviews the exemptions and exclusions;
 68 however, the committee should review approximately one-fifth of
 69 the exemptions each year of a 5-year review period. For the
 70 initial 5-year review, the committee shall submit, to the
 71 President of the Senate and the Speaker of the House of
 72 Representatives, its reports not later than 30 days prior to
 73 each regular session in the years 2006, 2007, 2008, 2009, and
 74 2010. The committee shall begin a new 5-year review cycle of all
 75 exemptions to the tax on sales, use, and other transactions and
 76 all exclusions of sales of services from such taxation every 10
 77 years following the termination of the previous review cycle.
 78 For each subsequent 5-year review, the committee shall submit
 79 its reports not later than 30 days prior to the regular session
 80 of each year of that review period, beginning with the 10th year
 81 after the year of the final report for the previous review.

82 (f) At the regular session following submission of each
 83 annual report to the presiding officers of the legislature, the
 84 committee must introduce bills presenting for reenactment,
 85 modification, or repeal those exemptions from such tax and any
 86 imposition of tax on sales of services that were recommended by
 87 the committee in the report submitted immediately prior to the
 88 session in which introduced. Each bill so introduced must be
 89 restricted to a single exemption or the imposition of the tax on
 90 a single service and must be submitted to a vote of the members



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91 of the Senate no later than the eighth week of the session in
 92 which introduced. Each bill that receives a majority vote in the
 93 Senate shall be submitted to a vote of the members of the House
 94 of Representatives. An exemption shall not be considered
 95 repealed if a bill presenting the exemption for reenactment
 96 fails to become law.

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

102 BE IT FURTHER RESOLVED that the title and substance of the
 103 amendment proposed herein shall appear on the ballot as follows:

104 JOINT LEGISLATIVE COMMITTEE FOR REVIEW OF
 105 SALES TAX EXEMPTIONS AND EXCLUSIONS

106 Proposes the creation of Section 20 of Article III of the
 107 State Constitution to create a joint legislative committee to
 108 conduct a 5-year review of all exemptions from the tax on sales,
 109 use, and other transactions imposed by law and exclusions of
 110 sales of services from such taxation. Provides for a new 5-year
 111 review every 10 years after conclusion of the prior review.
 112 Requires the committee to submit its recommendations in annual
 113 reports to the presiding officers of the Legislature. Requires
 114 the committee to introduce bills presenting for reenactment,
 115 modification, or repeal those exemptions from such tax and any
 116 imposition of tax on sales of services that were recommended by
 117 the committee in the report submitted immediately prior to the
 118 session in which introduced. Requires each bill so introduced to
 119 be restricted to a single exemption or the imposition of the tax
 120 on a single service and submitted to a vote of the members of



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121 the Legislature during the session in which introduced.
122 Preserves a legislator's right to file for any legislative
123 session a bill proposing to modify, repeal, or enact any
124 exemption from the tax on sales, use, and other transactions or
125 any exclusion of sales of services from such taxation.