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HB 0567 2003

A bill to be entitled

An act relating to the tax on sales, use, and other transactions; creating the Sales Tax Exemption Commission; providing for membership and duties of the commission; requiring the commission to report to the Governor and to legislative leaders; prohibiting the creation of new sales tax exemptions for a specified period; providing an effective date.

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

- Section 1. <u>Sales Tax Exemption Commission; creation;</u> membership; duties; prohibition.--
- (1) There is created the Sales Tax Exemption Commission, consisting of nine residents of this state, none of whom may be a member of the Florida Legislature. The Governor shall appoint three members of the commission; the President of the Senate shall appoint two members; the Speaker of the House of Representatives shall appoint two members; the Minority Leader of the Senate shall appoint one member; and the Minority Leader of the House of Representatives shall appoint one member. The membership of the commission must be representative of the racial, gender, and economic diversity of the state.
- (2) The duties of the commission are to review all sales tax exemptions and make recommendations for eliminating exemptions during fiscal years 2004-2005 through 2009-2010 so as to generate a minimum of \$25 billion in additional state revenue.
- (3) The additional revenue generated because of the elimination of sales tax exemptions under subsection (2) must be



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used to meet requirements for reducing class sizes in grades K
12 which are set forth in Section 1 of Article IX of the State

Constitution and for hiring new teachers as necessary to fulfill those requirements.

- (4) By January 1, 2004, the commission shall report its recommendations to the Governor, the President of the Senate, the Speaker of the House of Representatives, the Minority Leader of the Senate, and the Minority Leader of the House of Representatives.
- (5) Between fiscal year 2004-2005 and fiscal year 2009-2010, no new sales tax exemptions may be established in this state.
 - Section 2. This act shall take effect July 1, 2003.