

HJR 1471

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House Joint Resolution

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, or repeal an exemption from, 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 Florida for approval or rejection at the general election to be held in November 2004 or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAX

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.

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31 (d) Provision shall be made by law for raising sufficient
 32 revenue to defray the expenses of the state for each fiscal
 33 period. However, a law enacted after January 1, 2005, may not
 34 impose a tax, fee, penalty, or fine, expand a tax base, or
 35 increase a tax rate, fee, penalty, or fine for an amount of
 36 significant fiscal impact unless the law is enacted in a
 37 separate bill for that purpose only by a two-thirds vote of the
 38 membership of each house of the legislature. A law enacted after
 39 January 1, 2010, may not repeal an exemption from a tax, fee,
 40 penalty, or fine for an amount of significant fiscal impact
 41 unless the law is enacted in a separate bill for that purpose
 42 only by a two-thirds vote of the membership of each house of the
 43 legislature. Such requirement shall not apply to the
 44 reclassification of criminal activity or the enactment of laws
 45 the result of which is to make an already enacted fee, penalty,
 46 or fine applicable to additional conduct.

47 (e) Except as provided herein, state revenues collected
 48 for any fiscal year shall be limited to state revenues allowed
 49 under this subsection for the prior fiscal year plus an
 50 adjustment for growth. As used in this subsection, "growth"
 51 means an amount equal to the average annual rate of growth in
 52 Florida personal income over the most recent twenty quarters
 53 times the state revenues allowed under this subsection for the
 54 prior fiscal year. For the 1995-1996 fiscal year, the state
 55 revenues allowed under this subsection for the prior fiscal year
 56 shall equal the state revenues collected for the 1994-1995
 57 fiscal year. Florida personal income shall be determined by the
 58 legislature, from information available from the United States
 59 Department of Commerce or its successor on the first day of
 60 February prior to the beginning of the fiscal year. State

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61 revenues collected for any fiscal year in excess of this
 62 limitation shall be transferred to the budget stabilization fund
 63 until the fund reaches the maximum balance specified in Section
 64 19(g) of Article III, and thereafter shall be refunded to
 65 taxpayers as provided by general law. State revenues allowed
 66 under this subsection for any fiscal year may be increased by a
 67 two-thirds vote of the membership of each house of the
 68 legislature in a separate bill that contains no other subject
 69 and that sets forth the dollar amount by which the state
 70 revenues allowed will be increased. The vote may not be taken
 71 less than seventy-two hours after the third reading of the bill.
 72 For purposes of this subsection, "state revenues" means taxes,
 73 fees, licenses, and charges for services imposed by the
 74 legislature on individuals, businesses, or agencies outside
 75 state government. However, "state revenues" does not include:
 76 revenues that are necessary to meet the requirements set forth
 77 in documents authorizing the issuance of bonds by the state;
 78 revenues that are used to provide matching funds for the federal
 79 Medicaid program with the exception of the revenues used to
 80 support the Public Medical Assistance Trust Fund or its
 81 successor program and with the exception of state matching funds
 82 used to fund elective expansions made after July 1, 1994;
 83 proceeds from the state lottery returned as prizes; receipts of
 84 the Florida Hurricane Catastrophe Fund; balances carried forward
 85 from prior fiscal years; taxes, licenses, fees, and charges for
 86 services imposed by local, regional, or school district
 87 governing bodies; or revenue from taxes, licenses, fees, and
 88 charges for services required to be imposed by any amendment or
 89 revision to this constitution after July 1, 1994. An adjustment
 90 to the revenue limitation shall be made by general law to

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91 reflect the fiscal impact of transfers of responsibility for the
 92 funding of governmental functions between the state and other
 93 levels of government. The legislature shall, by general law,
 94 prescribe procedures necessary to administer this subsection.

95 XII

96 SCHEDULE

97 SECTION 26. Limitation on imposition or increase of taxes,
 98 fees, penalties, or fines.--The amendment to Section 1(d) of
 99 Article VII limiting the imposition or increase of taxes, fees,
 100 penalties, or fines by the legislature shall take effect January
 101 1, 2005.

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

104 LIMITATION ON LEGISLATIVE POWER TO IMPOSE

105 OR INCREASE TAXES, FEES, PENALTIES, OR FINES

106 Proposes an amendment to Section 1 of Article VII and the
 107 creation of section 26 of Article XII of the State Constitution
 108 to require that any law enacted after January 1, 2005, which
 109 imposes a tax, fee, penalty, or fine, expands a tax base, or
 110 increases a tax rate, fee, penalty, or fine for an amount of
 111 significant fiscal impact be enacted in a separate bill by a
 112 two-thirds vote of the membership of each house of the
 113 Legislature; require that any law enacted after January 1, 2010,
 114 which repeals an exemption from a tax, fee, penalty, or fine for
 115 an amount of significant fiscal impact be enacted in a separate
 116 bill by a two-thirds vote of the membership of each house of the
 117 Legislature; and exempt from such requirements the
 118 reclassification of criminal activity or the enactment of laws
 119 the result of which is to make an already enacted fee, penalty,
 120 or fine applicable to additional conduct.