

By Senator Geller

31-583-04

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

Senate Joint Resolution No. \_\_\_\_

A joint resolution proposing an amendment to Section 1 of Article VII of the State Constitution, relating to finance and taxation, to require that any decrease in the rate of a tax levied by the state be enacted in a separate bill for that purpose only.

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

That the following amendment to Section 1 of Article VII of the State Constitution is agreed to and shall be submitted to the electors of this state for approval or rejection at the next 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; separate bill for decrease in tax rate.--

(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.

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

3           (d) Provision shall be made by law for raising  
4 sufficient revenue to defray the expenses of the state for  
5 each fiscal period.

6           (e) Except as provided herein, state revenues  
7 collected for any fiscal year shall be limited to state  
8 revenues allowed under this subsection for the prior fiscal  
9 year plus an adjustment for growth. As used in this  
10 subsection, "growth" means an amount equal to the average  
11 annual rate of growth in Florida personal income over the most  
12 recent twenty quarters times the state revenues allowed under  
13 this subsection for the prior fiscal year. For the 1995-1996  
14 fiscal year, the state revenues allowed under this subsection  
15 for the prior fiscal year shall equal the state revenues  
16 collected for the 1994-1995 fiscal year. Florida personal  
17 income shall be determined by the legislature, from  
18 information available from the United States Department of  
19 Commerce or its successor on the first day of February prior  
20 to the beginning of the fiscal year. State revenues collected  
21 for any fiscal year in excess of this limitation shall be  
22 transferred to the budget stabilization fund until the fund  
23 reaches the maximum balance specified in Section 19(g) of  
24 Article III, and thereafter shall be refunded to taxpayers as  
25 provided by general law. State revenues allowed under this  
26 subsection for any fiscal year may be increased by a  
27 two-thirds vote of the membership of each house of the  
28 legislature in a separate bill that contains no other subject  
29 and that sets forth the dollar amount by which the state  
30 revenues allowed will be increased. The vote may not be taken  
31 less than seventy-two hours after the third reading of the

1 bill. For purposes of this subsection, "state revenues" means  
2 taxes, fees, licenses, and charges for services imposed by the  
3 legislature on individuals, businesses, or agencies outside  
4 state government. However, "state revenues" does not include:  
5 revenues that are necessary to meet the requirements set forth  
6 in documents authorizing the issuance of bonds by the state;  
7 revenues that are used to provide matching funds for the  
8 federal Medicaid program with the exception of the revenues  
9 used to support the Public Medical Assistance Trust Fund or  
10 its successor program and with the exception of state matching  
11 funds used to fund elective expansions made after July 1,  
12 1994; proceeds from the state lottery returned as prizes;  
13 receipts of the Florida Hurricane Catastrophe Fund; balances  
14 carried forward from prior fiscal years; taxes, licenses,  
15 fees, and charges for services imposed by local, regional, or  
16 school district governing bodies; or revenue from taxes,  
17 licenses, fees, and charges for services required to be  
18 imposed by any amendment or revision to this constitution  
19 after July 1, 1994. An adjustment to the revenue limitation  
20 shall be made by general law to reflect the fiscal impact of  
21 transfers of responsibility for the funding of governmental  
22 functions between the state and other levels of government.  
23 The legislature shall, by general law, prescribe procedures  
24 necessary to administer this subsection.

25 (f) The rate of a tax levied by the state may not be  
26 decreased except pursuant to a law enacted by the legislature  
27 in a separate bill for that purpose only.

28 BE IT FURTHER RESOLVED that the following statement be  
29 placed on the ballot:

30 CONSTITUTIONAL AMENDMENT  
31 ARTICLE VII, SECTION 1

1           SEPARATE BILL REQUIRED FOR DECREASE IN TAX  
2 RATE.--Proposing an amendment to the State Constitution to  
3 require that any decrease in the rate of a tax levied by the  
4 state be enacted in a separate bill for that purpose only.  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31