

House Joint Resolution

A joint resolution proposing an amendment to Section 7 of Article XI of the State Constitution to require approval by at least two-thirds of the voters of any proposed amendment or revision to the State Constitution imposing or authorizing imposition of any new tax or fee, increasing or authorizing an increase in any existing tax or fee, or imposing a significant fiscal impact on the state, counties, school districts, municipalities, or special districts, and to delete a provision limiting such voting requirement to only new state taxes or fees.

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

That the amendment to Section 7 of Article XI 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 2006:

ARTICLE XI

AMENDMENTS

SECTION 7. Tax, ~~or~~ fee, or significant fiscal impact limitation.--Notwithstanding Article X, Section 12(d) of this constitution:

(a) Any amendment or revision to this constitution that imposes or authorizes the imposition of a, ~~no~~ new State tax or fee or increases or authorizes an increase in an existing tax or fee shall become effective only if ~~be imposed on or after~~ November 8, 1994 by any amendment to this constitution unless

29 | the proposed amendment or revision is approved by not fewer than
 30 | two-thirds of the voters voting in the election in which such
 31 | proposed amendment or revision is considered. This subsection
 32 | shall apply to the imposition or authorization of an existing
 33 | tax or fee that is not currently being collected, to an increase
 34 | in the rate of an existing tax or fee, and to the modification
 35 | of an exemption, exclusion, deduction, credit, or other
 36 | mechanism which currently eliminates or reduces the liability of
 37 | a person or entity for an existing tax or fee. For purposes of
 38 | this section, the phrase "new State tax or fee" means ~~shall mean~~
 39 | any tax or fee which would produce revenue subject to lump sum
 40 | or other appropriation by the Legislature, either for the State
 41 | general revenue fund or any trust fund, which tax or fee is not
 42 | in effect on November 7, 1994, including without limitation such
 43 | taxes and fees as are the subject of proposed constitutional
 44 | amendments appearing on the ballot on November 8, 1994. The
 45 | phrase "new tax or fee" also means any tax or fee which would
 46 | produce revenue for a county, school district, municipality, or
 47 | special district. ~~This section shall apply to proposed~~
 48 | ~~constitutional amendments relating to State taxes or fees which~~
 49 | ~~appear on the November 8, 1994 ballot, or later ballots, and Any~~
 50 | such proposed amendment or revision which fails to gain the two-
 51 | thirds vote required hereby shall be null, void, and without
 52 | effect.

53 | (b) Any amendment or revision to this constitution that
 54 | imposes a significant fiscal impact on the state, counties,
 55 | school districts, municipalities, or special districts shall
 56 | become effective only if the proposed amendment or revision is

57 approved by not fewer than two-thirds of the voters voting in
 58 the election in which such proposed amendment or revision is
 59 considered. For purposes of this section, the phrase
 60 "significant fiscal impact" means an amount, collectively,
 61 equivalent to one-tenth of one percent of the total state budget
 62 for the state fiscal year ending in the year prior to the
 63 election in which such proposed amendment or revision is
 64 considered. The dollar amount for the determination of a
 65 significant fiscal impact shall be certified pursuant to the
 66 process established in subsection (c) of Section 5 of this
 67 article. Any such proposed amendment or revision which fails to
 68 gain the two-thirds vote required hereby shall be null, void,
 69 and without effect.

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

72 EXTRAORDINARY VOTE TO AMEND CONSTITUTION TO INCREASE
 73 OR IMPOSE TAXES, FEES, OR SIGNIFICANT FISCAL IMPACT
 74 Proposes an amendment to Section 7 of Article XI of the
 75 State Constitution to require approval by at least two-thirds of
 76 the voters of any proposed amendment or revision to the State
 77 Constitution imposing or authorizing imposition of any new tax
 78 or fee, increasing or authorizing an increase in any existing
 79 tax or fee, or imposing a significant fiscal impact on the
 80 state, counties, school districts, municipalities, or special
 81 districts; to delete a provision limiting application of such
 82 voting requirement to only state taxes or fees; to expand the
 83 definition of the term "new tax or fee" to include revenue-
 84 producing exactions for counties, municipalities, school

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85 | districts, and special districts; and to define the term
86 | "significant fiscal impact" to be any amount in excess of one-
87 | tenth of one percent of the total state budget for the state
88 | fiscal year ending in the year prior to the general election in
89 | which such proposed amendment or revision is considered.