

CHAMBER ACTION

1 The Justice Council recommends the following:

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3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 House Joint Resolution

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

16
17 Be It Resolved by the Legislature of the State of Florida:

18
19 That the amendment to Section 7 of Article XI of the State
20 Constitution set forth below is agreed to and shall be submitted
21 to the electors of Florida for approval or rejection at the
22 general election to be held in November 2006:

23 ARTICLE XI

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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
 the proposed amendment or revision is approved by not fewer than
 two-thirds of the voters voting in the election in which such
 proposed amendment or revision is considered. This subsection
shall apply to the imposition or authorization of an existing
tax or fee that is not currently being collected, to an increase
in the rate of an existing tax or fee, and to the modification
of an exemption, exclusion, deduction, credit, or other
mechanism which currently eliminates or reduces the liability of
a person or entity for an existing tax or fee. For purposes of
 this section, the phrase "new State tax or fee" means ~~shall mean~~
 any tax or fee which would produce revenue subject to lump sum
 or other appropriation by the Legislature, either for the State
 general revenue fund or any trust fund, which tax or fee is not
 in effect on November 7, 1994, including without limitation such
 taxes and fees as are the subject of proposed constitutional
 amendments appearing on the ballot on November 8, 1994. The
phrase "new tax or fee" also means any tax or fee which would
produce revenue for a county, school district, municipality, or
special district. ~~This section shall apply to proposed~~

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52 ~~constitutional amendments relating to State taxes or fees which~~
 53 ~~appear on the November 8, 1994 ballot, or later ballots, and Any~~
 54 such proposed amendment or revision which fails to gain the two-
 55 thirds vote required hereby shall be null, void, and without
 56 effect.

57 (b) Any amendment or revision to this constitution that
 58 imposes a significant fiscal impact on the state, counties,
 59 school districts, municipalities, or special districts shall
 60 become effective only if the proposed amendment or revision is
 61 approved by not fewer than two-thirds of the voters voting in
 62 the election in which such proposed amendment or revision is
 63 considered. For purposes of this section, the phrase
 64 "significant fiscal impact" means having a collective annual
 65 fiscal impact in an amount greater than one-tenth of one percent
 66 of the total state budget for the state fiscal year ending in
 67 the year prior to the election in which such proposed amendment
 68 or revision is considered. The dollar amount for the
 69 determination of a significant fiscal impact shall be certified
 70 pursuant to the process established in general law. Any such
 71 proposed amendment or revision which fails to gain the two-
 72 thirds vote required hereby shall be null, void, and without
 73 effect.

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

76 EXTRAORDINARY VOTE TO AMEND CONSTITUTION TO INCREASE
 77 OR IMPOSE TAXES, FEES, OR SIGNIFICANT FISCAL IMPACT

78 Proposes an amendment to Section 7 of Article XI of the
 79 State Constitution to require approval by at least two-thirds of

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80 | the voters of any proposed amendment or revision to the State
81 | Constitution imposing or authorizing imposition of any new tax
82 | or fee, increasing or authorizing an increase in any existing
83 | tax or fee, or imposing a significant fiscal impact on the
84 | state, counties, school districts, municipalities, or special
85 | districts; to delete a provision limiting application of such
86 | voting requirement to only state taxes or fees; to expand the
87 | definition of the term "new tax or fee" to include revenue-
88 | producing exactions for counties, municipalities, school
89 | districts, and special districts; and to define the term
90 | "significant fiscal impact" to mean having a collective annual
91 | fiscal impact in an amount greater than one-tenth of one percent
92 | of the total state budget for the state fiscal year ending in
93 | the year prior to the general election in which such proposed
94 | amendment or revision is considered.