

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 in the  
56 | aggregate shall become effective only if the proposed amendment

57 or revision is approved by not fewer than two-thirds of the  
 58 voters voting in the election in which such proposed amendment  
 59 or revision is considered. For purposes of this section, the  
 60 phrase "significant fiscal impact" means the proposed amendment  
 61 or revision has an annual fiscal impact in any state fiscal year  
 62 prior to and including the first state fiscal year of full  
 63 implementation in an amount greater than one-tenth of one  
 64 percent of the total state budget for the state fiscal year  
 65 ending in the year prior to the election in which such proposed  
 66 amendment or revision is considered. The dollar amount for the  
 67 determination of a significant fiscal impact shall be certified  
 68 pursuant to the process established in general law. Any such  
 69 proposed amendment or revision which fails to gain the two-  
 70 thirds vote required hereby shall be null, void, and without  
 71 effect.

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

74 TWO-THIRDS VOTE FOR CONSTITUTIONAL AMENDMENTS INCREASING  
 75 OR IMPOSING TAXES, FEES, OR A SIGNIFICANT FISCAL IMPACT

76 Proposes an amendment to Section 7 of Article XI of the  
 77 State Constitution to require approval by at least two-thirds of  
 78 the voters of the state voting in an election on any proposed  
 79 amendment or revision to the State Constitution imposing or  
 80 authorizing imposition of any new tax or fee, increasing or  
 81 authorizing an increase in any existing tax or fee, or imposing  
 82 a significant fiscal impact on the state, counties, school  
 83 districts, municipalities, or special districts, such proposal  
 84 to amend and expand the existing two-thirds vote requirement

85 | adopted by Florida voters in 1996 but currently applying only to  
86 | proposed amendments that impose a new state tax or fee, all  
87 | other proposed amendments or revisions currently requiring  
88 | approval by only a simple majority of those voting on the  
89 | amendment or revision; to delete a provision limiting  
90 | application of such voting requirement to only state taxes or  
91 | fees; to extend the existing two-thirds vote requirement to  
92 | taxes and fees producing revenue for counties, municipalities,  
93 | school districts, and special districts rather than only the  
94 | state; to expand the definition of the term "new tax or fee" to  
95 | include revenue-producing exactions for counties,  
96 | municipalities, school districts, and special districts; and to  
97 | define the term "significant fiscal impact" to mean having a  
98 | collective annual fiscal impact on the state, counties,  
99 | municipalities, and special districts in the first state fiscal  
100 | year of full implementation of the proposed amendment or  
101 | revision in an amount greater than one-tenth of one percent of  
102 | the total state budget for the state fiscal year ending in the  
103 | year prior to the general election in which such proposed  
104 | amendment or revision is considered.

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