

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 a collective fiscal
61 impact in any state fiscal year in an amount greater than two-
62 tenths of one percent of the portion of the state budget
63 appropriated from the general revenue fund, as established in
64 the general appropriations act approved by the governor, for the
65 state fiscal year ending in the year prior to the election in
66 which such proposed amendment or revision is considered. The
67 dollar amount for the determination of a significant fiscal
68 impact shall be certified pursuant to the process established in
69 general law. Any such proposed amendment or revision which fails
70 to gain the two-thirds vote required hereby shall be null, void,
71 and without 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 in any state fiscal year in an
99 | amount greater than two-tenths of one percent of the portion of
100 | the state budget appropriated from the General Revenue Fund, as
101 | established in the General Appropriations Act approved by the
102 | Governor, for the state fiscal year ending in the year prior to
103 | the general election in which such proposed amendment or
104 | revision is considered.

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