

By the Committee on Government Efficiency Appropriations; and  
Senator Atwater

593-1838-06

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Senate Joint Resolution

A joint resolution proposing an amendment to  
Section 7 of Article XI of the State  
Constitution, relating to state tax or fee  
limitations, to specify application to  
imposition of new state taxes or fees,  
increases in existing state taxes or fees, and  
imposition of significant financial impact on  
state government.

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

That the following amendment to Section 7 of Article XI  
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 XI  
AMENDMENTS

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

(a) No amendment or revision to this constitution  
which imposes a new state tax or fee shall become effective ~~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. For purposes of this subsection ~~section~~, the  
phrase "new state tax or fee" shall mean any tax or fee that  
~~which~~ would produce revenue subject to lump sum or other

1 appropriation by the Legislature, either for the state general  
2 revenue fund or any trust fund, which tax or fee is not in  
3 effect on November 7, 1994. ~~including without limitation such~~  
4 ~~taxes and fees as are the subject of proposed constitutional~~  
5 ~~amendments appearing on the ballot on November 8, 1994. This~~  
6 ~~section shall apply to proposed constitutional amendments~~  
7 ~~relating to State taxes or fees which appear on the November~~  
8 ~~8, 1994 ballot, or later ballots, and Any such proposed~~  
9 ~~amendment or revision that which~~ fails to gain the two-thirds  
10 vote required by this subsection ~~hereby~~ shall be null, void,  
11 and without effect.

12 (b) No amendment or revision to this constitution that  
13 increases an existing state tax or fee shall become effective  
14 unless the proposed amendment or revision is approved by not  
15 fewer than two-thirds of the voters voting in the election in  
16 which such proposed amendment or revision is considered. For  
17 purposes of this subsection, the phrase "existing state tax or  
18 fee" means any tax or fee that produces revenue subject to  
19 lump sum or other appropriation by the legislature, either for  
20 the state general revenue fund or any trust fund, which tax or  
21 fee is in effect at the time of the election at which the  
22 proposed amendment or revision is considered. Any such  
23 proposed amendment or revision that fails to gain the  
24 two-thirds vote required by this subsection shall be null,  
25 void, and without effect.

26 (c) No amendment or revision to this constitution that  
27 imposes a significant financial impact on state government  
28 shall become effective unless the proposed amendment or  
29 revision is approved by not fewer than two-thirds of the  
30 voters voting in the election in which such proposed amendment  
31 or revision is considered. For purposes of this subsection,

1 the phrase "significant financial impact" means a financial  
2 impact to the state in any state fiscal year prior to and  
3 including the first state fiscal year of full implementation,  
4 including requiring the legislature to increase taxes or fees  
5 in order to maintain the state budget at existing revenues and  
6 expenditures, in an amount greater than two-tenths of one  
7 percent of the portion of the state budget appropriated from  
8 the state general revenue fund, as established in the general  
9 appropriations act approved by the governor, for the state  
10 fiscal year ending in the year prior to the election in which  
11 such proposed amendment or revision is considered. The  
12 determination of whether a proposed amendment or revision  
13 imposes a significant financial impact on state government  
14 shall be made and certified in accordance with general law.  
15 Any such proposed amendment or revision that fails to gain the  
16 two-thirds vote required by this subsection shall be null,  
17 void, and without effect.

18 BE IT FURTHER RESOLVED that the following statement be  
19 placed on the ballot:

20 CONSTITUTIONAL AMENDMENT

21 ARTICLE XI, SECTION 7

22 TWO-THIRDS VOTE FOR AMENDMENT INCREASING STATE TAX OR  
23 FEE OR IMPOSING A SIGNIFICANT FINANCIAL IMPACT.--Under this  
24 measure proposing to amend the State Constitution, a proposed  
25 amendment or revision to the State Constitution that increases  
26 an existing state tax or fee would have to be approved by at  
27 least two-thirds of those voters voting in the election in  
28 which the amendment or revision is considered. For the  
29 purposes of this measure, "existing state tax or fee" means  
30 any tax or fee that produces revenue subject to lump-sum or  
31 other appropriation by the Legislature, either for the state

1 | general revenue fund or any trust fund, if that tax or fee is  
2 | in effect at the time of the election when the proposed  
3 | amendment or revision is considered. This measure would also  
4 | require that a proposed amendment or revision to the State  
5 | Constitution that would impose a significant financial impact  
6 | on state government must be approved by at least two-thirds of  
7 | those voters voting in the election in which the amendment or  
8 | revision is considered. For the purposes of this measure,  
9 | "significant financial impact" means a financial impact to the  
10 | state in any state fiscal year prior to and including the  
11 | first state fiscal year of full implementation, including  
12 | requiring the Legislature to increase taxes or fees in order  
13 | to maintain the state budget at existing revenues and  
14 | expenditures, in an amount greater than two-tenths of one  
15 | percent of the portion of the state budget appropriated from  
16 | the state general revenue fund, as established in the General  
17 | Appropriations Act approved by the Governor, for the state  
18 | fiscal year ending in the year prior to the election in which  
19 | such proposed amendment or revision is considered. The  
20 | determination of whether a proposed amendment or revision  
21 | imposes a significant financial impact on state government  
22 | would be made and certified in accordance with general law.  
23 | This measure adds to an existing provision of the Florida  
24 | Constitution, passed by Florida voters in 1996, that currently  
25 | applies the same two-thirds vote requirement only to a  
26 | proposed amendment that imposes a new state tax or fee. All  
27 | other proposed amendments or revisions presently must be  
28 | approved by only a simple majority of those voting on the  
29 | proposal. The measure also makes conforming changes in this  
30 | section of the State Constitution and repeals obsolete  
31 | provisions relating to items on the November 8, 1994, ballot.

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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
COMMITTEE SUBSTITUTE FOR  
SJR 1436

The committee substitute requires that no constitutional amendment or revision that imposes a "significant financial impact" on state government instead of resulting in "significant spending" by state government, can be approved without a 2/3 vote of the voters voting in the election in which such proposed amendment or revision is considered.

The committee substitute defines "significant financial impact" to mean a financial impact to the state in any state fiscal year prior to and including the first state fiscal year of full implementation, including requiring the legislature to increase taxes or fees in order to maintain the state budget at existing revenues and expenditures, in an amount greater than two-tenths of one percent of the portion of the state budget appropriated from the state general revenue fund, for the state fiscal year ending in the year prior to the election in which such proposed amendment or revision is considered.

The determination of whether a proposed amendment or revision imposes a significant financial impact on state government shall be made and certified in accordance with general law.