

House 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:7

(a) No amendment or revision to this constitution that 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~~

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29 would produce revenue subject to lump sum or other appropriation
 30 by the Legislature, either for the state general revenue fund or
 31 any trust fund, which tax or fee is not in effect on November 7,
 32 1994. ~~including without limitation such taxes and fees as are~~
 33 ~~the subject of proposed constitutional amendments appearing on~~
 34 ~~the ballot on November 8, 1994. This section shall apply to~~
 35 ~~proposed constitutional amendments relating to State taxes or~~
 36 ~~fees which appear on the November 8, 1994 ballot, or later~~
 37 ~~ballots, and Any such proposed amendment or revision that which~~
 38 fails to gain the two-thirds vote required by this subsection
 39 hereby shall be null, void, and without effect.

40 (b) No amendment or revision to this constitution that
 41 increases an existing state tax or fee shall become effective
 42 unless the proposed amendment or revision is approved by not
 43 fewer than two-thirds of the voters voting in the election in
 44 which such proposed amendment or revision is considered. For
 45 purposes of this subsection, the phrase "existing state tax or
 46 fee" means any tax or fee that produces revenue subject to lump
 47 sum or other appropriation by the legislature, either for the
 48 state general revenue fund or any trust fund, which tax or fee
 49 is in effect at the time of the election at which the proposed
 50 amendment or revision is considered. Any such proposed amendment
 51 or revision that fails to gain the two-thirds vote required by
 52 this subsection shall be null, void, and without effect.

53 (c) No amendment or revision to this constitution that
 54 imposes a significant financial impact on state government shall
 55 become effective unless the proposed amendment or revision is
 56 approved by not fewer than two-thirds of the voters voting in

57 the election in which such proposed amendment or revision is
 58 considered. For purposes of this subsection, the phrase
 59 "significant financial impact" means a financial impact to the
 60 state in any state fiscal year prior to and including the first
 61 state fiscal year of full implementation, including requiring
 62 the legislature to increase taxes or fees in order to maintain
 63 the state budget at existing revenues and expenditures, in an
 64 amount greater than two-tenths of one percent of the portion of
 65 the state budget appropriated from the state general revenue
 66 fund, as established in the general appropriations act approved
 67 by the governor, for the state fiscal year ending in the year
 68 prior to the election in which such proposed amendment or
 69 revision is considered. The determination of whether a proposed
 70 amendment or revision imposes a significant financial impact on
 71 state government shall be made and certified in accordance with
 72 general law. Any such proposed amendment or revision that fails
 73 to gain the two-thirds vote required by this subsection shall be
 74 null, void, and without effect.

75 BE IT FURTHER RESOLVED that the following statement be
 76 placed on the ballot:

77 CONSTITUTIONAL AMENDMENT

78 ARTICLE XI, SECTION 7

79 TWO-THIRDS VOTE FOR AMENDMENT INCREASING STATE TAX OR FEE
 80 OR IMPOSING A SIGNIFICANT FINANCIAL IMPACT.--Under this measure
 81 proposing to amend the State Constitution, a proposed amendment
 82 or revision to the State Constitution that increases an existing
 83 state tax or fee would have to be approved by at least two-
 84 thirds of those voters voting in the election in which the

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85 amendment or revision is considered. For the purposes of this
86 measure, "existing state tax or fee" means any tax or fee that
87 produces revenue subject to lump-sum or other appropriation by
88 the Legislature, either for the state general revenue fund or
89 any trust fund, if that tax or fee is in effect at the time of
90 the election when the proposed amendment or revision is
91 considered. This measure would also require that a proposed
92 amendment or revision to the State Constitution that would
93 impose a significant financial impact on state government must
94 be approved by at least two-thirds of those voters voting in the
95 election in which the amendment or revision is considered. For
96 the purposes of this measure, "significant financial impact"
97 means a financial impact to the state in any state fiscal year
98 prior to and including the first state fiscal year of full
99 implementation, including requiring the Legislature to increase
100 taxes or fees in order to maintain the state budget at existing
101 revenues and expenditures, in an amount greater than two-tenths
102 of one percent of the portion of the state budget appropriated
103 from the state general revenue fund, as established in the
104 General Appropriations Act approved by the Governor, for the
105 state fiscal year ending in the year prior to the election in
106 which such proposed amendment or revision is considered. The
107 determination of whether a proposed amendment or revision
108 imposes a significant financial impact on state government would
109 be made and certified in accordance with general law. This
110 measure adds to an existing provision of the Florida
111 Constitution, passed by Florida voters in 1996, that currently
112 applies the same two-thirds vote requirement only to a proposed

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113 amendment that imposes a new state tax or fee. All other
114 proposed amendments or revisions presently must be approved by
115 only a simple majority of those voting on the proposal. The
116 measure also makes conforming changes in this section of the
117 State Constitution and repeals obsolete provisions relating to
118 items on the November 8, 1994, ballot.