

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 or increases in existing state taxes or fees that would produce revenues to state government and to include a limitation on any amendment or revision to the State Constitution that would result in significant additional spending by 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 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

28 approved by not fewer than two-thirds of the voters voting in  
29 the election in which such proposed amendment or revision is  
30 considered. For purposes of this subsection ~~section~~, the phrase  
31 "new state tax or fee" shall mean any tax or fee that ~~which~~  
32 would produce revenue to state government. ~~subject to lump sum~~  
33 ~~or other appropriation by the Legislature, either for the state~~  
34 ~~general revenue fund or any trust fund, which tax or fee is not~~  
35 ~~in effect on November 7, 1994 including without limitation such~~  
36 ~~taxes and fees as are the subject of proposed constitutional~~  
37 ~~amendments appearing on the ballot on November 8, 1994. This~~  
38 ~~section shall apply to proposed constitutional amendments~~  
39 ~~relating to State taxes or fees which appear on the November 8,~~  
40 ~~1994 ballot, or later ballots, and Any such proposed amendment~~  
41 or revision that ~~which~~ fails to gain the two-thirds vote  
42 required by this subsection ~~hereby~~ shall be null, void, and  
43 without effect.

44 (b) No amendment or revision to this constitution that  
45 increases an existing state tax or fee shall become effective  
46 unless the proposed amendment or revision is approved by not  
47 fewer than two-thirds of the voters voting in the election in  
48 which such proposed amendment or revision is considered. For  
49 purposes of this subsection, the phrase "existing state tax or  
50 fee" means any tax or fee that produces revenue to state  
51 government. Any such proposed amendment or revision that fails  
52 to gain the two-thirds vote required by this subsection shall be  
53 null, void, and without effect.



81 amendment or revision to the State Constitution that increases  
82 an existing state tax or fee would have to be approved by at  
83 least two-thirds of those voters voting in the election in which  
84 the amendment or revision is considered. For the purposes of  
85 this measure, "existing state tax or fee" means any tax or fee  
86 that produces revenue to state government. This measure would  
87 also require that a proposed amendment or revision to the State  
88 Constitution that would result in significant additional  
89 spending by state government must be approved by at least two-  
90 thirds of those voters voting in the election in which the  
91 amendment or revision is considered. For the purposes of this  
92 measure, "significant additional spending" means additional  
93 spending in any state fiscal year prior to and including the  
94 first state fiscal year of full implementation, in an amount  
95 greater than one-tenth of one percent of the total state budget,  
96 as established in the General Appropriations Act approved by the  
97 Governor, for the state fiscal year ending in the year prior to  
98 the election in which such proposed amendment or revision is  
99 considered. The determination of whether a proposed amendment or  
100 revision would result in significant additional spending by  
101 state government would be made and certified in accordance with  
102 general law. This measure adds to an existing provision of the  
103 Florida Constitution, passed by Florida voters in 1996, that  
104 currently applies the same two-thirds vote requirement only to a  
105 proposed amendment that imposes a new state tax or fee. All  
106 other proposed amendments or revisions presently must be  
107 approved by only a simple majority of those voting on the

108 | proposal. The measure also makes conforming changes in this  
109 | section of the State Constitution and repeals obsolete  
110 | provisions relating to items on the November 8, 1994, ballot.