

By Senator Haridopolos

26-1766-07

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Senate Joint Resolution

A joint resolution proposing amendments to Sections 1 and 9 of Article VII of the State Constitution to provide for super majority votes to increase any state or local tax.

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

That the following amendments to Sections 1 and 9 of Article VII of the State Constitution are 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 VII

FINANCE AND TAXATION

SECTION 1. Taxation; appropriations; state expenses; state revenue limitation.--

(a) No tax shall be levied except in pursuance of law. No state ad valorem taxes shall be levied upon real estate or tangible personal property. All other forms of taxation shall be preempted to the state except as provided by general law.

(b) Motor vehicles, boats, airplanes, trailers, trailer coaches and mobile homes, as defined by law, shall be subject to a license tax for their operation in the amounts and for the purposes prescribed by law, but shall not be subject to ad valorem taxes.

(c) No money shall be drawn from the treasury except in pursuance of appropriation made by law.

1 (d) Provision shall be made by law for raising
2 sufficient revenue to defray the expenses of the state for
3 each fiscal period.

4 (e) Except as provided herein, state revenues
5 collected for any fiscal year shall be limited to state
6 revenues allowed under this subsection for the prior fiscal
7 year plus an adjustment for growth. As used in this
8 subsection, "growth" means an amount equal to the average
9 annual rate of growth in Florida personal income over the most
10 recent twenty quarters times the state revenues allowed under
11 this subsection for the prior fiscal year. For the 1995-1996
12 fiscal year, the state revenues allowed under this subsection
13 for the prior fiscal year shall equal the state revenues
14 collected for the 1994-1995 fiscal year. Florida personal
15 income shall be determined by the legislature, from
16 information available from the United States Department of
17 Commerce or its successor on the first day of February prior
18 to the beginning of the fiscal year. State revenues collected
19 for any fiscal year in excess of this limitation shall be
20 transferred to the budget stabilization fund until the fund
21 reaches the maximum balance specified in Section 19(g) of
22 Article III, and thereafter shall be refunded to taxpayers as
23 provided by general law. State revenues allowed under this
24 subsection for any fiscal year may be increased by a
25 two-thirds vote of the membership of each house of the
26 legislature in a separate bill that contains no other subject
27 and that sets forth the dollar amount by which the state
28 revenues allowed will be increased. The vote may not be taken
29 less than seventy-two hours after the third reading of the
30 bill. For purposes of this subsection, "state revenues" means
31 taxes, fees, licenses, and charges for services imposed by the

1 legislature on individuals, businesses, or agencies outside
2 state government. However, "state revenues" does not include:
3 revenues that are necessary to meet the requirements set forth
4 in documents authorizing the issuance of bonds by the state;
5 revenues that are used to provide matching funds for the
6 federal Medicaid program with the exception of the revenues
7 used to support the Public Medical Assistance Trust Fund or
8 its successor program and with the exception of state matching
9 funds used to fund elective expansions made after July 1,
10 1994; proceeds from the state lottery returned as prizes;
11 receipts of the Florida Hurricane Catastrophe Fund; balances
12 carried forward from prior fiscal years; taxes, licenses,
13 fees, and charges for services imposed by local, regional, or
14 school district governing bodies; or revenue from taxes,
15 licenses, fees, and charges for services required to be
16 imposed by any amendment or revision to this constitution
17 after July 1, 1994. An adjustment to the revenue limitation
18 shall be made by general law to reflect the fiscal impact of
19 transfers of responsibility for the funding of governmental
20 functions between the state and other levels of government.
21 The legislature shall, by general law, prescribe procedures
22 necessary to administer this subsection.

23 (f) Any law proposed by the legislature increasing the
24 rate of any state tax or authorizing an increase in the rate
25 of any local tax shall not take effect unless adopted by a
26 super majority (a majority plus one) vote of the members of
27 each house of the legislature.

28 SECTION 9. Local taxes.--

29 (a) Counties, school districts, and municipalities
30 shall, and special districts may, be authorized by law to levy
31 ad valorem taxes and may be authorized by general law to levy

1 other taxes, for their respective purposes, except ad valorem
2 taxes on intangible personal property and taxes prohibited by
3 this constitution. Any ordinance or resolution of a local
4 government increasing the rate of any tax authorized by law or
5 this constitution may not take effect unless adopted by a
6 super majority (a majority plus one) vote of the governing
7 body of the local government.

8 (b) Ad valorem taxes, exclusive of taxes levied for
9 the payment of bonds and taxes levied for periods not longer
10 than two years when authorized by vote of the electors who are
11 the owners of freeholds therein not wholly exempt from
12 taxation, shall not be levied in excess of the following
13 millages upon the assessed value of real estate and tangible
14 personal property: for all county purposes, ten mills; for all
15 municipal purposes, ten mills; for all school purposes, ten
16 mills; for water management purposes for the northwest portion
17 of the state lying west of the line between ranges two and
18 three east, 0.05 mill; for water management purposes for the
19 remaining portions of the state, 1.0 mill; and for all other
20 special districts a millage authorized by law approved by vote
21 of the electors who are owners of freeholds therein not wholly
22 exempt from taxation. A county furnishing municipal services
23 may, to the extent authorized by law, levy additional taxes
24 within the limits fixed for municipal purposes.

25 BE IT FURTHER RESOLVED that the following statement be
26 placed on the ballot:

27 CONSTITUTIONAL AMENDMENT

28 ARTICLE VII, SECTIONS 1 AND 9

29 SUPERMAJORITY VOTE FOR TAX INCREASES.--Proposing an
30 amendment to the State Constitution to require a supermajority
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1 (a majority plus one) vote of the Legislature or local
2 governing body to increase the rate of any state or local tax.
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