

House Joint Resolution

A joint resolution proposing amendments to Sections 1 and 8 of Article VII, Section 1 of Article VIII, and Section 4 of Article IX, the repeal of Sections 2, 3, 4, 6, 9, and 12 of Article VII and Sections 2, 15, 19, 22, and 26 of Article XII, and the creation of Section 19 of Article VII, Section 28 of Article X, and Section 27 of Article XII of the State Constitution to delete provisions relating to ad valorem taxation of real estate and tangible and intangible personal property, provide for revising the state sales and use tax rate to generate revenues equal to total sales and use tax and ad valorem tax revenues, provide for temporary emergency local option sales tax increases, and direct revenues to the state, counties, municipalities, and school districts, protect existing indebtedness secured by revenues from ad valorem taxes on real estate and tangible personal property, and provide an effective date.

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

That the following amendments to Sections 1 and 8 of Article VII, Section 1 of Article VIII, and Section 4 of Article IX, the repeal of Sections 2, 3, 4, 6, 9, and 12 of Article VII and Sections 2, 15, 19, 22, and 26 of Article XII, and the creation of Section 19 of Article VII, Section 28 of Article X, and Section 27 of Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state

29 | for approval or rejection at the next general election or at an
 30 | earlier special election specifically authorized by law for that
 31 | purpose:

32 | ARTICLE VII

33 | FINANCE AND TAXATION

34 | SECTION 1. Taxation; appropriations; state expenses; state
 35 | revenue limitation.--

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

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

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

47 | (d) Provision shall be made by law for raising sufficient
 48 | revenue to defray the expenses of the state for each fiscal
 49 | period.

50 | (e) Except as provided herein, state revenues collected
 51 | for any fiscal year shall be limited to state revenues allowed
 52 | under this subsection for the prior fiscal year plus an
 53 | adjustment for growth. As used in this subsection, "growth"
 54 | means an amount equal to the average annual rate of growth in
 55 | Florida personal income over the most recent twenty quarters
 56 | times the state revenues allowed under this subsection for the

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57 prior fiscal year. For the 1995-1996 fiscal year, the state
58 revenues allowed under this subsection for the prior fiscal year
59 shall equal the state revenues collected for the 1994-1995
60 fiscal year. Florida personal income shall be determined by the
61 legislature, from information available from the United States
62 Department of Commerce or its successor on the first day of
63 February prior to the beginning of the fiscal year. State
64 revenues collected for any fiscal year in excess of this
65 limitation shall be transferred to the budget stabilization fund
66 until the fund reaches the maximum balance specified in Section
67 19(g) of Article III, and thereafter shall be refunded to
68 taxpayers as provided by general law. State revenues allowed
69 under this subsection for any fiscal year may be increased by a
70 two-thirds vote of the membership of each house of the
71 legislature in a separate bill that contains no other subject
72 and that sets forth the dollar amount by which the state
73 revenues allowed will be increased. The vote may not be taken
74 less than seventy-two hours after the third reading of the bill.
75 For purposes of this subsection, "state revenues" means taxes,
76 fees, licenses, and charges for services imposed by the
77 legislature on individuals, businesses, or agencies outside
78 state government. However, "state revenues" does not include:
79 revenues that are necessary to meet the requirements set forth
80 in documents authorizing the issuance of bonds by the state;
81 revenues that are used to provide matching funds for the federal
82 Medicaid program with the exception of the revenues used to
83 support the Public Medical Assistance Trust Fund or its
84 successor program and with the exception of state matching funds

85 used to fund elective expansions made after July 1, 1994;
 86 proceeds from the state lottery returned as prizes; receipts of
 87 the Florida Hurricane Catastrophe Fund; balances carried forward
 88 from prior fiscal years; taxes, licenses, fees, and charges for
 89 services imposed by local, regional, or school district
 90 governing bodies; or revenue from taxes, licenses, fees, and
 91 charges for services required to be imposed by any amendment or
 92 revision to this constitution after July 1, 1994. An adjustment
 93 to the revenue limitation shall be made by general law to
 94 reflect the fiscal impact of transfers of responsibility for the
 95 funding of governmental functions between the state and other
 96 levels of government. The legislature shall, by general law,
 97 prescribe procedures necessary to administer this subsection.

98 ~~SECTION 2. Taxes; rate. All Ad valorem taxation shall be~~
 99 ~~at a uniform rate within each taxing unit, except the taxes on~~
 100 ~~intangible personal property may be at different rates but shall~~
 101 ~~never exceed two mills on the dollar of assessed value;~~
 102 ~~provided, as to any obligations secured by mortgage, deed of~~
 103 ~~trust, or other lien on real estate wherever located, an~~
 104 ~~intangible tax of not more than two mills on the dollar may be~~
 105 ~~levied by law to be in lieu of all other intangible assessments~~
 106 ~~on such obligations.~~

107 ~~SECTION 3. Taxes; exemptions.—~~

108 ~~(a) All property owned by a municipality and used~~
 109 ~~exclusively by it for municipal or public purposes shall be~~
 110 ~~exempt from taxation. A municipality, owning property outside~~
 111 ~~the municipality, may be required by general law to make payment~~
 112 ~~to the taxing unit in which the property is located. Such~~

113 ~~portions of property as are used predominantly for educational,~~
 114 ~~literary, scientific, religious or charitable purposes may be~~
 115 ~~exempted by general law from taxation.~~

116 ~~(b) There shall be exempt from taxation, cumulatively, to~~
 117 ~~every head of a family residing in this state, household goods~~
 118 ~~and personal effects to the value fixed by general law, not less~~
 119 ~~than one thousand dollars, and to every widow or widower or~~
 120 ~~person who is blind or totally and permanently disabled,~~
 121 ~~property to the value fixed by general law not less than five~~
 122 ~~hundred dollars.~~

123 ~~(c) Any county or municipality may, for the purpose of its~~
 124 ~~respective tax levy and subject to the provisions of this~~
 125 ~~subsection and general law, grant community and economic~~
 126 ~~development ad valorem tax exemptions to new businesses and~~
 127 ~~expansions of existing businesses, as defined by general law.~~
 128 ~~Such an exemption may be granted only by ordinance of the county~~
 129 ~~or municipality, and only after the electors of the county or~~
 130 ~~municipality voting on such question in a referendum authorize~~
 131 ~~the county or municipality to adopt such ordinances. An~~
 132 ~~exemption so granted shall apply to improvements to real~~
 133 ~~property made by or for the use of a new business and~~
 134 ~~improvements to real property related to the expansion of an~~
 135 ~~existing business and shall also apply to tangible personal~~
 136 ~~property of such new business and tangible personal property~~
 137 ~~related to the expansion of an existing business. The amount or~~
 138 ~~limits of the amount of such exemption shall be specified by~~
 139 ~~general law. The period of time for which such exemption may be~~
 140 ~~granted to a new business or expansion of an existing business~~

141 ~~shall be determined by general law. The authority to grant such~~
 142 ~~exemption shall expire ten years from the date of approval by~~
 143 ~~the electors of the county or municipality, and may be renewable~~
 144 ~~by referendum as provided by general law.~~

145 ~~(d) By general law and subject to conditions specified~~
 146 ~~therein, there may be granted an ad valorem tax exemption to a~~
 147 ~~renewable energy source device and to real property on which~~
 148 ~~such device is installed and operated, to the value fixed by~~
 149 ~~general law not to exceed the original cost of the device, and~~
 150 ~~for the period of time fixed by general law not to exceed ten~~
 151 ~~years.~~

152 ~~(e) Any county or municipality may, for the purpose of its~~
 153 ~~respective tax levy and subject to the provisions of this~~
 154 ~~subsection and general law, grant historic preservation ad~~
 155 ~~valorem tax exemptions to owners of historic properties. This~~
 156 ~~exemption may be granted only by ordinance of the county or~~
 157 ~~municipality. The amount or limits of the amount of this~~
 158 ~~exemption and the requirements for eligible properties must be~~
 159 ~~specified by general law. The period of time for which this~~
 160 ~~exemption may be granted to a property owner shall be determined~~
 161 ~~by general law.~~

162 ~~SECTION 4. Taxation; assessments. By general law~~
 163 ~~regulations shall be prescribed which shall secure a just~~
 164 ~~valuation of all property for ad valorem taxation, provided:~~

165 ~~(a) Agricultural land, land producing high water recharge~~
 166 ~~to Florida's aquifers, or land used exclusively for~~
 167 ~~noncommercial recreational purposes may be classified by general~~
 168 ~~law and assessed solely on the basis of character or use.~~

169 ~~(b) Pursuant to general law tangible personal property~~
 170 ~~held for sale as stock in trade and livestock may be valued for~~
 171 ~~taxation at a specified percentage of its value, may be~~
 172 ~~classified for tax purposes, or may be exempted from taxation.~~

173 ~~(c) All persons entitled to a homestead exemption under~~
 174 ~~Section 6 of this Article shall have their homestead assessed at~~
 175 ~~just value as of January 1 of the year following the effective~~
 176 ~~date of this amendment. This assessment shall change only as~~
 177 ~~provided herein.~~

178 ~~(1) Assessments subject to this provision shall be changed~~
 179 ~~annually on January 1st of each year; but those changes in~~
 180 ~~assessments shall not exceed the lower of the following:~~

181 ~~a. Three percent (3%) of the assessment for the prior~~
 182 ~~year.~~

183 ~~b. The percent change in the Consumer Price Index for all~~
 184 ~~urban consumers, U.S. City Average, all items 1967=100, or~~
 185 ~~successor reports for the preceding calendar year as initially~~
 186 ~~reported by the United States Department of Labor, Bureau of~~
 187 ~~Labor Statistics.~~

188 ~~(2) No assessment shall exceed just value.~~

189 ~~(3) After any change of ownership, as provided by general~~
 190 ~~law, homestead property shall be assessed at just value as of~~
 191 ~~January 1 of the following year. Thereafter, the homestead shall~~
 192 ~~be assessed as provided herein.~~

193 ~~(4) New homestead property shall be assessed at just value~~
 194 ~~as of January 1st of the year following the establishment of the~~
 195 ~~homestead. That assessment shall only change as provided herein.~~

196 ~~(5) Changes, additions, reductions, or improvements to~~
 197 ~~homestead property shall be assessed as provided for by general~~
 198 ~~law; provided, however, after the adjustment for any change,~~
 199 ~~addition, reduction, or improvement, the property shall be~~
 200 ~~assessed as provided herein.~~

201 ~~(6) In the event of a termination of homestead status, the~~
 202 ~~property shall be assessed as provided by general law.~~

203 ~~(7) The provisions of this amendment are severable. If any~~
 204 ~~of the provisions of this amendment shall be held~~
 205 ~~unconstitutional by any court of competent jurisdiction, the~~
 206 ~~decision of such court shall not affect or impair any remaining~~
 207 ~~provisions of this amendment.~~

208 ~~(d) The legislature may, by general law, for assessment~~
 209 ~~purposes and subject to the provisions of this subsection, allow~~
 210 ~~counties and municipalities to authorize by ordinance that~~
 211 ~~historic property may be assessed solely on the basis of~~
 212 ~~character or use. Such character or use assessment shall apply~~
 213 ~~only to the jurisdiction adopting the ordinance. The~~
 214 ~~requirements for eligible properties must be specified by~~
 215 ~~general law.~~

216 ~~(e) A county may, in the manner prescribed by general law,~~
 217 ~~provide for a reduction in the assessed value of homestead~~
 218 ~~property to the extent of any increase in the assessed value of~~
 219 ~~that property which results from the construction or~~
 220 ~~reconstruction of the property for the purpose of providing~~
 221 ~~living quarters for one or more natural or adoptive grandparents~~
 222 ~~or parents of the owner of the property or of the owner's spouse~~
 223 ~~if at least one of the grandparents or parents for whom the~~

224 ~~living quarters are provided is 62 years of age or older. Such a~~
 225 ~~reduction may not exceed the lesser of the following:~~

226 ~~(1) The increase in assessed value resulting from~~
 227 ~~construction or reconstruction of the property.~~

228 ~~(2) Twenty percent of the total assessed value of the~~
 229 ~~property as improved.~~

230 ~~SECTION 6. Homestead exemptions.—~~

231 ~~(a) Every person who has the legal or equitable title to~~
 232 ~~real estate and maintains thereon the permanent residence of the~~
 233 ~~owner, or another legally or naturally dependent upon the owner,~~
 234 ~~shall be exempt from taxation thereon, except assessments for~~
 235 ~~special benefits, up to the assessed valuation of five thousand~~
 236 ~~dollars, upon establishment of right thereto in the manner~~
 237 ~~prescribed by law. The real estate may be held by legal or~~
 238 ~~equitable title, by the entirety, jointly, in common, as a~~
 239 ~~condominium, or indirectly by stock ownership or membership~~
 240 ~~representing the owner's or member's proprietary interest in a~~
 241 ~~corporation owning a fee or a leasehold initially in excess of~~
 242 ~~ninety-eight years.~~

243 ~~(b) Not more than one exemption shall be allowed any~~
 244 ~~individual or family unit or with respect to any residential~~
 245 ~~unit. No exemption shall exceed the value of the real estate~~
 246 ~~assessable to the owner or, in case of ownership through stock~~
 247 ~~or membership in a corporation, the value of the proportion~~
 248 ~~which the interest in the corporation bears to the assessed~~
 249 ~~value of the property.~~

250 ~~(c) By general law and subject to conditions specified~~
 251 ~~therein, the exemption shall be increased to a total of twenty—~~

252 ~~five thousand dollars of the assessed value of the real estate~~
 253 ~~for each school district levy. By general law and subject to~~
 254 ~~conditions specified therein, the exemption for all other levies~~
 255 ~~may be increased up to an amount not exceeding ten thousand~~
 256 ~~dollars of the assessed value of the real estate if the owner~~
 257 ~~has attained age sixty-five or is totally and permanently~~
 258 ~~disabled and if the owner is not entitled to the exemption~~
 259 ~~provided in subsection (d).~~

260 ~~(d) By general law and subject to conditions specified~~
 261 ~~therein, the exemption shall be increased to a total of the~~
 262 ~~following amounts of assessed value of real estate for each levy~~
 263 ~~other than those of school districts: fifteen thousand dollars~~
 264 ~~with respect to 1980 assessments; twenty thousand dollars with~~
 265 ~~respect to 1981 assessments; twenty five thousand dollars with~~
 266 ~~respect to assessments for 1982 and each year thereafter.~~
 267 ~~However, such increase shall not apply with respect to any~~
 268 ~~assessment roll until such roll is first determined to be in~~
 269 ~~compliance with the provisions of section 4 by a state agency~~
 270 ~~designated by general law. This subsection shall stand repealed~~
 271 ~~on the effective date of any amendment to section 4 which~~
 272 ~~provides for the assessment of homestead property at a specified~~
 273 ~~percentage of its just value.~~

274 ~~(e) By general law and subject to conditions specified~~
 275 ~~therein, the Legislature may provide to renters, who are~~
 276 ~~permanent residents, ad valorem tax relief on all ad valorem tax~~
 277 ~~levies. Such ad valorem tax relief shall be in the form and~~
 278 ~~amount established by general law.~~

279 ~~(f) The legislature may, by general law, allow counties or~~
 280 ~~municipalities, for the purpose of their respective tax levies~~
 281 ~~and subject to the provisions of general law, to grant an~~
 282 ~~additional homestead tax exemption not exceeding fifty thousand~~
 283 ~~dollars to any person who has the legal or equitable title to~~
 284 ~~real estate and maintains thereon the permanent residence of the~~
 285 ~~owner and who has attained age sixty five and whose household~~
 286 ~~income, as defined by general law, does not exceed twenty~~
 287 ~~thousand dollars. The general law must allow counties and~~
 288 ~~municipalities to grant this additional exemption, within the~~
 289 ~~limits prescribed in this subsection, by ordinance adopted in~~
 290 ~~the manner prescribed by general law, and must provide for the~~
 291 ~~periodic adjustment of the income limitation prescribed in this~~
 292 ~~subsection for changes in the cost of living.~~

293 ~~(g) Each veteran who is age 65 or older who is partially~~
 294 ~~or totally permanently disabled shall receive a discount from~~
 295 ~~the amount of the ad valorem tax otherwise owed on homestead~~
 296 ~~property the veteran owns and resides in if the disability was~~
 297 ~~combat related, the veteran was a resident of this state at the~~
 298 ~~time of entering the military service of the United States, and~~
 299 ~~the veteran was honorably discharged upon separation from~~
 300 ~~military service. The discount shall be in a percentage equal to~~
 301 ~~the percentage of the veteran's permanent, service connected~~
 302 ~~disability as determined by the United States Department of~~
 303 ~~Veterans Affairs. To qualify for the discount granted by this~~
 304 ~~subsection, an applicant must submit to the county property~~
 305 ~~appraiser, by March 1, proof of residency at the time of~~
 306 ~~entering military service, an official letter from the United~~

307 ~~States Department of Veterans Affairs stating the percentage of~~
 308 ~~the veteran's service-connected disability and such evidence~~
 309 ~~that reasonably identifies the disability as combat related, and~~
 310 ~~a copy of the veteran's honorable discharge. If the property~~
 311 ~~appraiser denies the request for a discount, the appraiser must~~
 312 ~~notify the applicant in writing of the reasons for the denial,~~
 313 ~~and the veteran may reapply. The Legislature may, by general~~
 314 ~~law, waive the annual application requirement in subsequent~~
 315 ~~years. This subsection shall take effect December 7, 2006, is~~
 316 ~~self-executing, and does not require implementing legislation.~~

317 SECTION 8. Aid to local governments.--State funds may be
 318 appropriated to the several counties, school districts,
 319 municipalities or special districts upon such conditions as may
 320 be provided by general law. ~~These conditions may include the use~~
 321 ~~of relative ad valorem assessment levels determined by a state~~
 322 ~~agency designated by general law.~~

323 SECTION 9. ~~Local taxes.~~

324 ~~(a) Counties, school districts, and municipalities shall,~~
 325 ~~and special districts may, be authorized by law to levy ad~~
 326 ~~valorem taxes and may be authorized by general law to levy other~~
 327 ~~taxes, for their respective purposes, except ad valorem taxes on~~
 328 ~~intangible personal property and taxes prohibited by this~~
 329 ~~constitution.~~

330 ~~(b) Ad valorem taxes, exclusive of taxes levied for the~~
 331 ~~payment of bonds and taxes levied for periods not longer than~~
 332 ~~two years when authorized by vote of the electors who are the~~
 333 ~~owners of freeholds therein not wholly exempt from taxation,~~
 334 ~~shall not be levied in excess of the following millages upon the~~

335 ~~assessed value of real estate and tangible personal property:~~
 336 ~~for all county purposes, ten mills; for all municipal purposes,~~
 337 ~~ten mills; for all school purposes, ten mills; for water~~
 338 ~~management purposes for the northwest portion of the state lying~~
 339 ~~west of the line between ranges two and three east, 0.05 mill;~~
 340 ~~for water management purposes for the remaining portions of the~~
 341 ~~state, 1.0 mill; and for all other special districts a millage~~
 342 ~~authorized by law approved by vote of the electors who are~~
 343 ~~owners of freeholds therein not wholly exempt from taxation. A~~
 344 ~~county furnishing municipal services may, to the extent~~
 345 ~~authorized by law, levy additional taxes within the limits fixed~~
 346 ~~for municipal purposes.~~

347 ~~SECTION 12. Local bonds. Counties, school districts,~~
 348 ~~municipalities, special districts and local governmental bodies~~
 349 ~~with taxing powers may issue bonds, certificates of indebtedness~~
 350 ~~or any form of tax anticipation certificates, payable from ad~~
 351 ~~valorem taxation and maturing more than twelve months after~~
 352 ~~issuance only:~~

353 ~~(a) to finance or refinance capital projects authorized by~~
 354 ~~law and only when approved by vote of the electors who are~~
 355 ~~owners of freeholds therein not wholly exempt from taxation; or~~

356 ~~(b) to refund outstanding bonds and interest and~~
 357 ~~redemption premium thereon at a lower net average interest cost~~
 358 ~~rate.~~

359 SECTION 19. Revised state sales and use tax; first year
 360 revenue neutrality; distribution to counties, municipalities,
 361 and school districts.--As provided by general law, the rate of
 362 the state tax on sales, use, and other transactions shall be

363 revised to generate in the first year after this section takes
 364 effect the same amount of revenues as the aggregate total
 365 revenues generated from such tax and ad valorem taxes in the
 366 year immediately preceding the date this section takes effect.
 367 Thereafter, the revised rate shall be adjusted each year by the
 368 lesser of 3 percent or the percentage change that year in the
 369 Consumer Price Index as compiled by the United States Department
 370 of Labor. Revenues from the revised sales and use tax shall be
 371 distributed to the state, counties, municipalities, and school
 372 districts as provided by general law. As provided by general
 373 law, an elected taxing authority may, by supermajority vote
 374 (majority plus 1), adopt an ordinance levying an additional local
 375 option sales tax of 0.3 percent solely for emergency purposes.
 376 The ordinance shall be effective only upon approval by the
 377 voters in a referendum held solely for purposes of approval or
 378 rejection of the ordinance. The criteria for determination of an
 379 emergency shall be as provided by general law and the ordinance,
 380 if approved, shall be effective only for the duration of the
 381 emergency.

382 ARTICLE VIII

383 LOCAL GOVERNMENT

384 SECTION 1. Counties.--

385 (a) POLITICAL SUBDIVISIONS. The state shall be divided by
 386 law into political subdivisions called counties. Counties may be
 387 created, abolished or changed by law, with provision for payment
 388 or apportionment of the public debt.

389 (b) COUNTY FUNDS. The care, custody and method of
 390 disbursing county funds shall be provided by general law.

391 (c) GOVERNMENT. Pursuant to general or special law, a
 392 county government may be established by charter which shall be
 393 adopted, amended or repealed only upon vote of the electors of
 394 the county in a special election called for that purpose.

395 (d) COUNTY OFFICERS. There shall be elected by the
 396 electors of each county, for terms of four years, a sheriff, a
 397 tax collector, ~~a property appraiser~~, a supervisor of elections,
 398 and a clerk of the circuit court; except, when provided by
 399 county charter or special law approved by vote of the electors
 400 of the county, any county officer may be chosen in another
 401 manner therein specified, or any county office may be abolished
 402 when all the duties of the office prescribed by general law are
 403 transferred to another office. When not otherwise provided by
 404 county charter or special law approved by vote of the electors,
 405 the clerk of the circuit court shall be ex officio clerk of the
 406 board of county commissioners, auditor, recorder and custodian
 407 of all county funds.

408 (e) COMMISSIONERS. Except when otherwise provided by
 409 county charter, the governing body of each county shall be a
 410 board of county commissioners composed of five or seven members
 411 serving staggered terms of four years. After each decennial
 412 census the board of county commissioners shall divide the county
 413 into districts of contiguous territory as nearly equal in
 414 population as practicable. One commissioner residing in each
 415 district shall be elected as provided by law.

416 (f) NON-CHARTER GOVERNMENT. Counties not operating under
 417 county charters shall have such power of self-government as is
 418 provided by general or special law. The board of county

419 commissioners of a county not operating under a charter may
 420 enact, in a manner prescribed by general law, county ordinances
 421 not inconsistent with general or special law, but an ordinance
 422 in conflict with a municipal ordinance shall not be effective
 423 within the municipality to the extent of such conflict.

424 (g) CHARTER GOVERNMENT. Counties operating under county
 425 charters shall have all powers of local self-government not
 426 inconsistent with general law, or with special law approved by
 427 vote of the electors. The governing body of a county operating
 428 under a charter may enact county ordinances not inconsistent
 429 with general law. The charter shall provide which shall prevail
 430 in the event of conflict between county and municipal
 431 ordinances.

432 ~~(h) TAXES; LIMITATION. Property situate within~~
 433 ~~municipalities shall not be subject to taxation for services~~
 434 ~~rendered by the county exclusively for the benefit of the~~
 435 ~~property or residents in unincorporated areas.~~

436 (h)-(i) COUNTY ORDINANCES. Each county ordinance shall be
 437 filed with the custodian of state records and shall become
 438 effective at such time thereafter as is provided by general law.

439 (i)-(j) VIOLATION OF ORDINANCES. Persons violating county
 440 ordinances shall be prosecuted and punished as provided by law.

441 (j)-(k) COUNTY SEAT. In every county there shall be a
 442 county seat at which shall be located the principal offices and
 443 permanent records of all county officers. The county seat may
 444 not be moved except as provided by general law. Branch offices
 445 for the conduct of county business may be established elsewhere
 446 in the county by resolution of the governing body of the county

447 in the manner prescribed by law. No instrument shall be deemed
 448 recorded until filed at the county seat, or a branch office
 449 designated by the governing body of the county for the recording
 450 of instruments, according to law.

451 ARTICLE IX

452 EDUCATION

453 SECTION 4. School districts; school boards.--

454 (a) Each county shall constitute a school district;
 455 provided, two or more contiguous counties, upon vote of the
 456 electors of each county pursuant to law, may be combined into
 457 one school district. In each school district there shall be a
 458 school board composed of five or more members chosen by vote of
 459 the electors in a nonpartisan election for appropriately
 460 staggered terms of four years, as provided by law.

461 (b) The school board shall operate, control and supervise
 462 all free public schools within the school district ~~and determine~~
 463 ~~the rate of school district taxes within the limits prescribed~~
 464 ~~herein~~. Two or more school districts may operate and finance
 465 joint educational programs.

466 ARTICLE X

467 MISCELLANEOUS

468 SECTION 28. Protection of bondholder's rights to
 469 indebtedness secured by ad valorem tax revenues.--The state
 470 assumes the responsibility for and guarantees the repayment of
 471 any indebtedness, existing on March 1, 2007, of any taxing
 472 authority secured by a pledge of revenues from ad valorem taxes
 473 imposed on real estate and tangible personal property.

474 ARTICLE XII

SCHEDULE

~~SECTION 2. Property taxes; millages. Tax millages authorized in counties, municipalities and special districts, on the date this revision becomes effective, may be continued until reduced by law.~~

~~SECTION 15. Special district taxes. Ad valorem taxing power vested by law in special districts existing when this revision becomes effective shall not be abrogated by Section 9(b) of Article VII herein, but such powers, except to the extent necessary to pay outstanding debts, may be restricted or withdrawn by law.~~

~~SECTION 19. Renewable energy source property. The amendment to Section 3 of Article VII, relating to an exemption for a renewable energy source device and real property on which such device is installed, if adopted at the special election in October 1980, shall take effect January 1, 1981.~~

~~SECTION 22. Historic property exemption and assessment. The amendments to Sections 3 and 4 of Article VII relating to ad valorem tax exemption for, and assessment of, historic property shall take effect January 1, 1999.~~

~~SECTION 26. Increased homestead exemption. The amendment to Section 6 of Article VII increasing the maximum additional amount of the homestead exemption for low income seniors shall take effect January 1, 2007.~~

SECTION 27. Real estate and tangible personal property ad valorem tax repeal.--This section shall take effect upon approval by the electors. The amendments to Sections 1 and 8 of Article VII, Section 1 of Article VIII, and Section 4 of Article

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503 IX, the repeal of Sections 2, 3, 4, 6, 9, and 12 of Article VII
 504 and Sections 2, 15, 19, 22, and 26 of Article XII, and the
 505 creation of Section 19 of Article VII and Section 28 of Article
 506 X of the State Constitution shall take effect January 1 of the
 507 year following approval by the electors, except that any ad
 508 valorem tax assessments existing on such date necessary to repay
 509 any indebtedness secured by a pledge of revenues from ad valorem
 510 taxes on real estate and tangible personal property are hereby
 511 preserved.

512 BE IT FURTHER RESOLVED that the following statement be
 513 placed on the ballot:

514 CONSTITUTIONAL AMENDMENT

515 ARTICLE VII, SECTIONS 1, 2, 3, 4, 6, 8, 9, 12, AND 19;

516 ARTICLE VIII, SECTION 1;

517 ARTICLE IX, SECTION 4;

518 ARTICLE X, SECTION 28;

519 ARTICLE XII, SECTIONS 2, 15, 19, 22, 26, AND 27

520 AD VALOREM PROPERTY TAX REPEAL; REVISED STATE SALES TAX,
 521 ANNUAL ADJUSTMENT, DISTRIBUTION; BONDED INDEBTEDNESS
 522 PROTECTION.--Proposing amendments to the State Constitution to
 523 repeal all provisions relating to ad valorem taxes on real
 524 estate and tangible and intangible personal property; to provide
 525 for revising by general law the state sales and use tax rate to
 526 generate in the first year after enactment revenues equal to the
 527 total revenues from the sales and use tax and ad valorem taxes
 528 in the year preceding enactment, adjust the rate each year by
 529 the lesser of 3 percent or the percentage change in the Consumer
 530 Price Index, provide for temporary emergency local option sales

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531 tax increases, and provide for distributing revenues to the
532 state, counties, municipalities, and school districts; to
533 provide for state assumption of responsibility for, and to
534 guarantee repayment of, existing indebtedness secured by a
535 pledge of revenues secured by ad valorem taxes on real and
536 tangible personal property. Such provisions shall take effect
537 January 1 of the year following approval by the electors, except
538 that any ad valorem tax assessments existing on such date
539 necessary to repay any indebtedness secured by a pledge of
540 revenues from ad valorem taxes on real estate and tangible
541 personal property are preserved.