

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Robaina offered the following:

2
3 **Amendment to Senate Amendment (583214) (with directory,**
4 **schedule, ballot, and title amendments)**

5 On page 12, between line(s) 1 and 2,

6
7 insert:

8 SECTION 19. State sales tax increase; required local
9 effort.--The legislature shall provide for an increase in the
10 rate of the state tax on sales, use, and other transactions
11 imposed by general law by an additional two percent (2%). The
12 legislature shall apply each year the amount of additional
13 revenues generated by the increase in the state tax on sales,
14 use, and other transactions required by this section to reduce
15 the required local effort imposed upon school districts for
16 funding education finance as required by general law.

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D I R E C T O R Y A M E N D M E N T

On page 1, line(s) 18 and 19,
remove: all of said lines,

and insert:

That the following amendments to Sections 3, 4, and 6 and
the creation of Section 19 of Article VII and the creation of
Sections 27 and 28 of Article XII

S C H E D U L E A M E N D M E N T

On page 12, line(s) 4-10,
remove: all of said lines,

and insert:

SECTION 27. State sales tax increase; annual appropriation
to fund required local effort.--During the next regular session
of the legislature after the effective date of the creation of
Section 19 of Article VII, the legislature shall provide by
general law for an increase of two percent in the rate of the
state tax on sales, use, and other transactions. The legislature
shall appropriate each year an amount equal to the total amount
generated by the two percent increase in the rate of the state
tax on sales, use, and other transactions for the purpose of

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44 reducing the required local effort imposed upon school districts
45 for funding education finance as required by general law.

46 SECTION 28. Property tax exemptions; limitations on
47 property tax exemptions; state sales tax increase; annual
48 appropriation to fund required local effort.--The amendments to
49 Sections 3, 4, and 6 of Article VII, providing a \$25,000
50 exemption for tangible personal property, providing an
51 additional \$25,000 homestead exemption, authorizing transfer of
52 the accrued benefit from the limitations on the assessment of
53 homestead property, the creation of Section 19 of Article VII
54 and Section 27 of this Article, requiring the legislature to
55 increase the state sales and use tax and appropriate additional
56 revenues from the increase to reduce the required local effort
57 imposed upon school districts, and this section, if submitted to
58 the electors of

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B A L L O T A M E N D M E N T

62 On page 13, line 4, through page 14, line 14
63 remove: all of said lines,

64
65 and insert:

66 ARTICLE VII, SECTIONS 3, 4, 6, AND 19

67 ARTICLE XII, SECTIONS 27 AND 28

68 PROPERTY TAX EXEMPTIONS; LIMITATIONS ON PROPERTY TAX
69 ASSESSMENTS; STATE SALES TAX INCREASE; SCHOOL DISTRICT
70 APPROPRIATIONS.--This revision proposes changes to the State
71 Constitution relating to property taxation. With respect to
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72 | homestead property, this revision: (1) increases the homestead
73 | exemption except for school district taxes and (2) allows
74 | homestead property owners to transfer up to \$500,000 of their
75 | Save-Our-Homes benefits to their next homestead. With respect to
76 | nonhomestead property, this revision (3) provides a \$25,000
77 | exemption for tangible personal property and (4) limits
78 | assessment increases for specified nonhomestead real property
79 | except for school district taxes. Further, this revision (5)
80 | provides for a 2-percent increase in the state sales and use tax
81 | and applies revenues from the increase to reduce required local
82 | effort for school districts.

83 | In more detail, this revision:

84 | (1) Increases the homestead exemption by exempting the
85 | assessed value greater than \$50,000 and up to \$75,000. This
86 | exemption does not apply to school district taxes.

87 | (2) Provides for the transfer of accumulated Save-Our-
88 | Homes benefits. Homestead property owners will be able to
89 | transfer their Save-Our-Homes benefit to a new homestead within
90 | 1 year and not more than 2 years after relinquishing their
91 | previous homestead; except, if this revision is approved by the
92 | electors in January of 2008 and if the new homestead is
93 | established on January 1, 2008, the previous homestead must have
94 | been relinquished in 2007. If the new homestead has a higher
95 | just value than the old one, the accumulated benefit can be
96 | transferred; if the new homestead has a lower just value, the
97 | amount of benefit transferred will be reduced. The transferred
98 | benefit may not exceed \$500,000. This provision applies to all
99 | tax levies.

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100 (3) Authorizes an exemption from property taxes of \$25,000
101 of assessed value of tangible personal property. This provision
102 applies to all tax levies.

103 (4) Limits the assessment increases for specified
104 nonhomestead real property to 10 percent each year. Property
105 will be assessed at just value following an improvement, as
106 defined by general law, and may be assessed at just value
107 following a change of ownership or control if provided by
108 general law. This limitation does not apply to school district
109 taxes. This limitation is repealed effective January 1, 2019,
110 unless renewed by a vote of the electors in the general election
111 held in 2018.

112 (5) Requires the Legislature to increase the state sales
113 and use tax by 2 percent and appropriate additional revenues
114 from the increase to reduce the required local effort imposed
115 upon school districts.

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117 ===== T I T L E A M E N D M E N T =====

118 On page 15, line(s) 11-19,

119 remove: all of said lines,

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121 and insert: Sections 3, 4, and 6 and the creation of Section 19
122 of Article VII and the creation of Sections 27 and 28 of Article
123 XII of the State Constitution, to require an exemption from ad
124 valorem taxation for tangible personal property, to provide for
125 the transfer of the accrued benefit from the limitation on the
126 assessed value of homestead property, to create a limitation on
127 annual assessment increases for specified real property, to

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HOUSE AMENDMENT

Bill No. CS/SJR 2D

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128 increase the state sales and use tax and apply revenues from the
129 increase to reduce the required local effort for school
130 districts, to increase the

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