

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Robaina offered the following:

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3 **Amendment to Amendment (749169) (with directory, schedule,**  
4 **ballot, and title amendments)**

5 Between lines 384 and 385, insert:

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

Remove line(s) 5-7 and insert:

That the following amendments to Sections 3, 4, 6, and 9 and the creation of Section 19 of Article VII, the amendment to Section 1 of Article VIII, and the creation of Sections 27, 28, and 29 of Article XII of the State Constitution are

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

Remove line(s) 485-501 and insert:

SECTION 28. 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 reducing the required local effort imposed upon school districts for funding education finance as required by general law.

SECTION 29. Property tax exemptions; ad valorem tax limitations; state sales tax increase.--The amendments to Sections 3, 4, 6, and 9 of Article VII providing a \$25,000 exemption for tangible personal property, providing an additional alternative homestead exemption, authorizing transfer

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45 of the cumulative benefit from the limitations on the assessment  
 46 of homestead property, creating a limitation on annual  
 47 assessment increases for specified real property, providing for  
 48 an additional alternative homestead exemption for low-income  
 49 seniors, providing for assessing rent-restricted affordable  
 50 housing and commercial and public-access waterfront property  
 51 pursuant to general law, and requiring the legislature to limit  
 52 the authority of counties, municipalities, and special districts  
 53 to increase ad valorem taxes, the creation of Section 27 of this  
 54 Article providing for election of a county property appraiser or  
 55 a person responsible for the duties of a property appraiser, the  
 56 creation of Section 28 of this Article requiring the legislature  
 57 to increase the state sales and use tax and appropriate  
 58 additional revenues from the increase to reduce the required  
 59 local effort imposed upon school districts, and this section, if  
 60 submitted to the electors of this state for approval

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

64 Remove line(s) 511-581 and insert:

65 ARTICLE VII, SECTIONS 3, 4, 6, 9, AND 19

66 ARTICLE VIII, SECTION 1

67 ARTICLE XII, SECTIONS 27, 28, AND 29

68 PROPERTY TAX EXEMPTIONS; LIMITATIONS ON AD VALOREM TAX  
69 INCREASES; SALES TAX INCREASE; ELECTED PROPERTY

70 APPRAISERS.--This revision proposes changes to the State  
71 Constitution relating to ad valorem taxation, sales and use tax,  
72 and elected property appraisers. With respect to homestead  
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73 | property, this revision: (1) provides for an additional  
74 | alternative homestead exemption for most homeowners, (2)  
75 | provides for an additional alternative homestead exemption for  
76 | low-income seniors, and (3) provides for the transfer of Save-  
77 | Our-Homes benefits that are not related to school district  
78 | levies. With respect to nonhomestead property, this revision  
79 | allows the Legislature to provide by law for the assessment of  
80 | (4) affordable housing and (5) certain waterfront property under  
81 | specific circumstances, (6) provides a \$25,000 exemption for  
82 | tangible personal property, and (7) provides for limitations on  
83 | assessment increases for real property that is not homestead  
84 | property. Further, this revision (8) requires the Legislature to  
85 | limit the authority of local governments other than school  
86 | districts to increase property taxes, (9) provides for a 2-  
87 | percent increase in the state sales and use tax and applies  
88 | revenues from the increase to reduce required local effort for  
89 | school districts, and (10) requires all county property  
90 | appraisers or persons responsible for the duties of a property  
91 | appraiser in certain counties in which the office of property  
92 | appraiser has been abolished to be elected.

93 |       In more detail, this revision:

94 |       (1) Provides for an additional homestead exemption equal  
95 | to 40 percent of the median just value of homestead property in  
96 | the county for the prior year for the portion of the assessed  
97 | value greater than \$50,000. This exemption applies in any year  
98 | in which the amount of the exemption exceeds the amount of the  
99 | cumulative assessment limitation provided under Save Our Homes.  
100 | This exemption does not apply to school district levies.

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101 (2) Provides for an additional homestead exemption for  
102 certain low-income seniors. Persons 65 or older whose household  
103 income is less than \$23,604, adjusted annually for inflation,  
104 are entitled to an additional alternative homestead exemption.  
105 This exemption applies in any year in which the amount of the  
106 exemption exceeds the amount of the cumulative assessment  
107 limitation provided under Save Our Homes. This exemption does  
108 not apply to school district levies.

109 (3) Provides for the transfer of cumulative Save-Our-Homes  
110 benefits in a manner that does not affect school district  
111 levies. Homestead property owners will be able to transfer their  
112 Save-Our-Homes benefit to a new homestead within 2 years after  
113 relinquishing their previous homestead; except, if the new  
114 homestead is established on January 1, 2008, the previous  
115 homestead must have been relinquished in 2007. If the new  
116 homestead has a higher just value than the old one, the benefit  
117 can be transferred; if the new homestead has a lower just value,  
118 the amount of benefit transferred will be reduced in proportion  
119 of the just value of the new homestead to the just value of the  
120 old homestead. The transferred benefit may not exceed \$1  
121 million. This provision does not apply to school district levies  
122 on the new homestead.

123 (4) Provides for assessing certain rent-restricted  
124 affordable housing property as provided by general law. This  
125 provision does not apply to school district levies.

126 (5) Provides for assessing certain waterfront property  
127 used for commercial fishing, commercial water-dependent

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128 activities, and public access as provided by general law. This  
129 provision does not apply to school district levies.

130 (6) Authorizes an exemption from ad valorem taxes of  
131 \$25,000 of assessed value of tangible personal property. This  
132 provision applies to all tax levies.

133 (7) Creates a limitation on assessment increases for  
134 specified real property that is not entitled to the homestead  
135 exemption.

136 (8) Requires the Legislature to limit the authority of  
137 counties, municipalities, and special districts to increase ad  
138 valorem taxes.

139 (9) Requires the Legislature to increase the state sales  
140 and use tax by 2 percent and appropriate additional revenues  
141 from the increase to reduce the required local effort imposed  
142 upon school districts.

143 (10) Requires each county to elect a property appraiser or  
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146 **T I T L E A M E N D M E N T**

147 Remove line(s) 610-624 and insert:

148 6, 9, and 19 of Article VII, the amendment to Section 1 of  
149 Article VIII, and the creation of Sections 27, 28, and 29 of  
150 Article XII of the State Constitution, to require an exemption  
151 from ad valorem taxation for tangible personal property, to  
152 provide for the transfer of the cumulative benefit from the  
153 limitation on the assessed value of homestead property, to  
154 provide for assessing rent-restricted affordable housing and  
155 commercial and public-access waterfront property by general law,  
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HOUSE AMENDMENT

Bill No. CS/SJR 2D

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156 to create a limitation on annual assessment increases for  
157 specified real property, to create an additional alternative  
158 homestead exemption, to provide for an additional alternative  
159 homestead exemption for low-income seniors, to require the  
160 Legislature to limit county, municipality, and special district  
161 authority to increase ad valorem taxes, to increase the state  
162 sales and use tax and apply revenues from the increase to reduce  
163 the required local effort for school districts, to

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