

Amendment No.

CHAMBER ACTION

Senate

House

---



---

1 Representative(s) Robaina offered the following:

2

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

5 Between lines 374 and 375, 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. 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.

15

16

-----

Amendment No.

17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44

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

Remove line(s) 24-26 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

-----

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

Remove line(s) 460-477 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 and the creation of Section 19 of Article VII, providing a \$25,000 exemption from ad valorem taxation for tangible personal property, providing an additional \$25,000 homestead exemption, authorizing the transfer of the accrued benefit from the limitation on the assessment of

848281  
10/22/2007 10:07:02 AM

Amendment No.

45 homestead property, providing an additional homestead exemption  
 46 for first-time homestead property owners, providing a complete  
 47 homestead exemption for low-income seniors, providing for  
 48 assessing rent-restricted affordable housing and commercial and  
 49 public-access waterfront property pursuant to general law,  
 50 limiting annual increases in assessments of nonhomestead real  
 51 property, requiring the legislature to limit the authority of  
 52 counties, municipalities, and special districts to increase ad  
 53 valorem taxes, and requiring the legislature to increase the  
 54 state sales and use tax and apply the additional revenues from  
 55 the increase to reduce the required local effort imposed upon  
 56 school districts; the amendment to Section 1 of Article VIII,  
 57 requiring property appraisers to be elected; the creation of  
 58 Section 27 of this Article, providing for election of county  
 59 property appraisers; the creation of Section 28 of this Article,  
 60 requiring the legislature to increase the state sales and use  
 61 tax and appropriate additional revenues from the increase to  
 62 reduce the required local effort imposed upon school districts,  
 63 and this section, if submitted to the

64 -----  
65 -----

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

67 Remove line(s) 488-562 and insert:

68 ARTICLE VII, SECTIONS 3, 4, 6, 9, and 19

69 ARTICLE VIII, SECTION 1

70 ARTICLE XII, SECTIONS 27, 28, AND 29

71 PROPERTY TAX EXEMPTIONS; AD VALOREM TAX INCREASE

72 LIMITATIONS; SALES TAX INCREASE; ELECTED PROPERTY

848281

10/22/2007 10:07:02 AM

Amendment No.

73 APPRAISERS.--This revision proposes changes to the State  
74 Constitution relating to ad valorem taxation, sales and use tax,  
75 and elected property appraisers. With respect to homestead  
76 property, this revision 1) adds an additional homestead  
77 exemption for most homestead owners, 2) exempts certain low-  
78 income seniors from ad valorem tax on their homesteads, 3)  
79 provides an additional homestead exemption that diminishes over  
80 time for first-time Florida homebuyers, and 4) provides for the  
81 transfer of accumulated Save Our Homes benefits. With respect to  
82 non-homestead property, this revision allows the Legislature to  
83 limit ad valorem assessments on 5) affordable housing and 6) on  
84 working waterfronts under specific circumstances, 7) provides a  
85 \$25,000 exemption for tangible personal property, and 8) limits  
86 annual increases in assessments of nonhomestead real property.  
87 Further, this revision 9) requires the Legislature to limit the  
88 authority of local governments other than school districts to  
89 increase property taxes, 10) provides for a 2-percent increase  
90 in the state sales and use tax and applies revenues from the  
91 increase to reduce required local effort for school districts,  
92 and 11) requires all county property appraisers to be elected.

93 In more detail, this revision:

94 1. Increases the homestead exemption by providing an  
95 additional \$25,000 homestead exemption for the portion of the  
96 assessed value above \$50,000 up to \$75,000. This exemption does  
97 not apply to school taxes.

98 2. Exempts certain low-income seniors from ad valorem tax  
99 on their homes. Persons 65 or older whose household income is  
100 less than \$23,604, adjusted annually for inflation, will be  
848281

10/22/2007 10:07:02 AM

Amendment No.

101 totally exempt from ad valorem taxes, including school taxes, on  
102 their homestead property.

103 3. Provides an increased exemption for first-time Florida  
104 homebuyers beginning in 2008. First-time homebuyers in Florida  
105 who qualify for homestead exemption will be eligible for an  
106 additional exemption equal to 25 percent of the assessed value  
107 of their new home, not to exceed 25 percent of the county median  
108 homestead just value for the prior year. The amount of the  
109 exemption will decrease each year by the amount of the home's  
110 Save Our Homes benefit. When the amount of the home's Save Our  
111 Homes benefit meets or exceeds this exemption, the exemption is  
112 lost. This exemption also is available to 2007 first-time  
113 homebuyers who qualify for homestead exemption January 1, 2008.  
114 This exemption does not apply to school taxes.

115 4. Provides for the transfer of accumulated Save Our Homes  
116 benefits. Homestead property owners will be able to transfer  
117 their Save Our Homes benefit to a new homestead within two years  
118 of relinquishing their previous homestead exemption; except, if  
119 the new homestead is established on January 1, 2008, the  
120 previous homestead must have been relinquished in 2007. If the  
121 new homestead has a higher just value than the old one, the  
122 entire benefit can be transferred; if the new homestead has a  
123 lower just value, the amount of benefit transferred will be  
124 reduced in proportion of the just value of the new homestead to  
125 the just value of the old homestead. The transferred benefit may  
126 not exceed \$1 million. This provision does not apply to school  
127 taxes.

848281

10/22/2007 10:07:02 AM

Amendment No.

128 5. Provides for assessing certain rent-restricted  
129 affordable housing property as provided by general law. This  
130 provision will not apply to school taxes.

131 6. Provides for assessing certain waterfront property used  
132 for commercial fishing, commercial water-dependent activities,  
133 and public access as provided by general law. This provision  
134 will not apply to school taxes.

135 7. Limits increases in assessments each year for all  
136 property other than homestead property to the lower of 3 percent  
137 or the percentage change in the Consumer Price Index.

138 8. Authorizes an exemption from ad valorem taxes of  
139 \$25,000 of assessed value of tangible personal property. This  
140 provision applies to all tax levies.

141 9. Requires the Legislature to limit the authority of  
142 counties, municipalities, and special districts to increase ad  
143 valorem taxes.

144 10. Requires the Legislature to increase the state sales  
145 and use tax by 2 percent and appropriate additional revenues  
146 from the increase to reduce the required local effort imposed  
147 upon school districts.

148 11. Requires each county to have an elected property  
149

150 -----

151 **T I T L E A M E N D M E N T**

152 Remove line(s) 3-17 and insert:

153 6, and 9 and the creation of Section 19 of Article VII, the  
154 amendment to Section 1 of Article VIII, and the creation of  
155 Sections 27, 28, and 29 of Article XII of the State

848281

10/22/2007 10:07:02 AM

HOUSE AMENDMENT

Bill No. CS/HJR 7001D

Amendment No.

156 Constitution, to require an exemption from ad valorem taxation  
157 for tangible personal property, to provide for the transfer of  
158 the accrued benefit from the limitation on the assessed value of  
159 homestead property, to provide for assessing rent-restricted  
160 affordable housing and commercial and public-access waterfront  
161 property by general law, to limit assessment increases for  
162 nonhomestead real property, to increase the homestead exemption,  
163 to create an additional homestead exemption for first-time  
164 homestead property owners, to provide a complete homestead  
165 exemption for low-income seniors, to require the Legislature to  
166 limit county, municipality, and special district authority to  
167 increase ad valorem taxes, to increase the state sales and use  
168 tax and apply revenues from the increase to reduce the required  
169 local effort for school districts,

848281

10/22/2007 10:07:02 AM