

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