

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 prohibit ad valorem taxation of real estate and tangible personal property and repeal provisions relating to such taxation to conform, 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 with a cap of 10 percent, limit sales tax exemptions, 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

29 | agreed to and shall be submitted to the electors of this state
 30 | for approval or rejection at the next general election or at an
 31 | earlier special election specifically authorized by law for that
 32 | purpose:

33 | ARTICLE VII

34 | FINANCE AND TAXATION

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

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

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

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

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

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

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

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

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

108 | ~~SECTION 3. Taxes; exemptions.~~

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

113 ~~to the taxing unit in which the property is located. Such~~
 114 ~~portions of property as are used predominantly for educational,~~
 115 ~~literary, scientific, religious or charitable purposes may be~~
 116 ~~exempted by general law from taxation.~~

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

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

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

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

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

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

166 ~~(a) Agricultural land, land producing high water recharge~~
167 ~~to Florida's aquifers, or land used exclusively for~~

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168 ~~nonecommercial recreational purposes may be classified by general~~
169 ~~law and assessed solely on the basis of character or use.~~

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

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

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

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

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

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

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

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

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

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

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

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

217 ~~(e) A county may, in the manner prescribed by general law,~~
 218 ~~provide for a reduction in the assessed value of homestead~~
 219 ~~property to the extent of any increase in the assessed value of~~
 220 ~~that property which results from the construction or~~
 221 ~~reconstruction of the property for the purpose of providing~~

222 ~~living quarters for one or more natural or adoptive grandparents~~
 223 ~~or parents of the owner of the property or of the owner's spouse~~
 224 ~~if at least one of the grandparents or parents for whom the~~
 225 ~~living quarters are provided is 62 years of age or older. Such a~~
 226 ~~reduction may not exceed the lesser of the following:~~

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

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

231 ~~SECTION 6. Homestead exemptions.—~~

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

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

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249 ~~which the interest in the corporation bears to the assessed~~
250 ~~value of the property.~~

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

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

275 ~~(e) By general law and subject to conditions specified~~
276 ~~therein, the Legislature may provide to renters, who are~~

277 ~~permanent residents, ad valorem tax relief on all ad valorem tax~~
 278 ~~levies. Such ad valorem tax relief shall be in the form and~~
 279 ~~amount established by general law.~~

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

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

305 ~~subsection, an applicant must submit to the county property~~
 306 ~~appraiser, by March 1, proof of residency at the time of~~
 307 ~~entering military service, an official letter from the United~~
 308 ~~States Department of Veterans Affairs stating the percentage of~~
 309 ~~the veteran's service-connected disability and such evidence~~
 310 ~~that reasonably identifies the disability as combat related, and~~
 311 ~~a copy of the veteran's honorable discharge. If the property~~
 312 ~~appraiser denies the request for a discount, the appraiser must~~
 313 ~~notify the applicant in writing of the reasons for the denial,~~
 314 ~~and the veteran may reapply. The Legislature may, by general~~
 315 ~~law, waive the annual application requirement in subsequent~~
 316 ~~years. This subsection shall take effect December 7, 2006, is~~
 317 ~~self-executing, and does not require implementing legislation.~~

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

324 SECTION 9. ~~Local taxes.~~

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

331 ~~(b) Ad valorem taxes, exclusive of taxes levied for the~~
 332 ~~payment of bonds and taxes levied for periods not longer than~~

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

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

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

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

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360 SECTION 19. Revised state sales and use tax; first year
361 revenue neutrality; distribution to counties, municipalities,
362 and school districts.--As provided by general law, the rate of
363 the state tax on sales, use, and other transactions shall be
364 revised to generate in the first year after this section takes
365 effect the same amount of revenues as the aggregate total
366 revenues generated from such tax and ad valorem taxes in the
367 year immediately preceding the date this section takes effect.
368 Thereafter, the revised rate shall be adjusted each year by the
369 lesser of 3 percent or the percentage change that year in the
370 Consumer Price Index as compiled by the United States Department
371 of Labor; however, the rate may not exceed 10 percent. Revenues
372 from the revised sales and use tax shall be distributed to the
373 state, counties, municipalities, and school districts as
374 provided by general law. As provided by general law, only food,
375 medicine, and clothing with a retail price of less than twenty-
376 five dollars may be exempt from the sales tax. As provided by
377 general law, an elected taxing authority may, by supermajority
378 vote (majority plus 1), adopt an ordinance levying an additional
379 local option sales tax of 0.3 percent solely for emergency
380 purposes. The ordinance shall be effective only upon approval by
381 the voters in a referendum held solely for purposes of approval
382 or rejection of the ordinance. The criteria for determination of
383 an emergency shall be as provided by general law; and the
384 ordinance, if approved, shall be effective only for the duration
385 of the emergency.

ARTICLE VIII

LOCAL GOVERNMENT

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388 SECTION 1. Counties.--

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

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

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

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

412 (e) COMMISSIONERS. Except when otherwise provided by
413 county charter, the governing body of each county shall be a
414 board of county commissioners composed of five or seven members
415 serving staggered terms of four years. After each decennial

416 census the board of county commissioners shall divide the county
 417 into districts of contiguous territory as nearly equal in
 418 population as practicable. One commissioner residing in each
 419 district shall be elected as provided by law.

420 (f) NON-CHARTER GOVERNMENT. Counties not operating under
 421 county charters shall have such power of self-government as is
 422 provided by general or special law. The board of county
 423 commissioners of a county not operating under a charter may
 424 enact, in a manner prescribed by general law, county ordinances
 425 not inconsistent with general or special law, but an ordinance
 426 in conflict with a municipal ordinance shall not be effective
 427 within the municipality to the extent of such conflict.

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

436 ~~(h) TAXES, LIMITATION. Property situate within~~
 437 ~~municipalities shall not be subject to taxation for services~~
 438 ~~rendered by the county exclusively for the benefit of the~~
 439 ~~property or residents in unincorporated areas.~~

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

MISCELLANEOUS

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

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.~~

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

503 SECTION 27. Real estate and tangible personal property ad
 504 valorem tax repeal.--This section shall take effect upon
 505 approval by the electors. The amendments to Sections 1 and 8 of
 506 Article VII, Section 1 of Article VIII, and Section 4 of Article
 507 IX, the repeal of Sections 2, 3, 4, 6, 9, and 12 of Article VII
 508 and Sections 2, 15, 19, 22, and 26 of Article XII, and the
 509 creation of Section 19 of Article VII and Section 28 of Article
 510 X of the State Constitution shall take effect January 1 of the
 511 year following approval by the electors, except that any ad
 512 valorem tax assessments existing on such date necessary to repay
 513 any indebtedness secured by a pledge of revenues from ad valorem
 514 taxes on real estate and tangible personal property are hereby
 515 preserved.

516 BE IT FURTHER RESOLVED that the following statement be
 517 placed on the ballot:

518 CONSTITUTIONAL AMENDMENT
 519 ARTICLE VII, SECTIONS 1, 2, 3, 4, 6, 8, 9, 12, AND 19;
 520 ARTICLE VIII, SECTION 1;
 521 ARTICLE IX, SECTION 4;
 522 ARTICLE X, SECTION 28;
 523 ARTICLE XII, SECTIONS 2, 15, 19, 22, 26, AND 27
 524 AD VALOREM TAX REPEAL; REVISED STATE SALES TAX, ANNUAL
 525 ADJUSTMENT, CAP, DISTRIBUTION; BONDED INDEBTEDNESS
 526 PROTECTION.--Proposing amendments to the State Constitution to

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527 | prohibit ad valorem taxes on real estate and tangible personal
528 | property and repeal provisions relating to such taxation to
529 | conform; to provide for revising by general law the state sales
530 | and use tax rate to generate in the first year after enactment
531 | revenues equal to the total revenues from the sales and use tax
532 | and ad valorem taxes in the year preceding enactment, adjust the
533 | rate each year by the lesser of 3 percent or the percentage
534 | change in the Consumer Price Index, impose a 10-percent limit on
535 | the rate, limit sales tax exemptions to food, medicine, and
536 | clothing costing less than \$25, provide for temporary emergency
537 | local option sales tax increases, and provide for distributing
538 | revenues to the state, counties, municipalities, and school
539 | districts; and to provide for state assumption of responsibility
540 | for, and to guarantee repayment of, existing indebtedness
541 | secured by a pledge of revenues secured by ad valorem taxes on
542 | real and tangible personal property. Such provisions shall take
543 | effect January 1 of the year following approval by the electors,
544 | except that any ad valorem tax assessments existing on such date
545 | necessary to repay any indebtedness secured by a pledge of
546 | revenues from ad valorem taxes on real estate and tangible
547 | personal property are preserved.