

The Florida Senate
HOUSE MESSAGE SUMMARY

Prepared By: The Professional Staff of the Finance and Tax Committee

[2008s1588.hms.doc]

BILL: SB 1588, Engrossed 2
INTRODUCER: Senator Haridopolos
SUBJECT: Property Taxation
DATE: April 23, 2008

I. Amendments Contained in Message:

House amendment 210103

II. Summary of Amendments Contained in Message:

Amendment 210103 to CS/SB 1588, 2nd eng. changes the calculation of the maximum millage rate that a county, municipality, or special district may levy by a majority vote. It provides that the rolled back rate (used for determining the millage rate that can be levied by a majority vote) must be calculated as if the tax base had not been reduced by Amendment 1. The millage rate that may be levied by a 2/3 vote or unanimous vote of the membership of the governing body is not changed.

This adjustment goes beyond making technical corrections to the implementation of Amendment 1.

A provision similar to this was a part of HB 1B, and would have applied if the constitutional amendment proposed in Special Session B had been approved by the voters. In deliberations on SB 4D, which implemented Amendment 1, however, this provision was explicitly excluded.