

1 House Joint Resolution

2 A joint resolution proposing an amendment to Section 1 of  
 3 Article VII of the State Constitution revising the state  
 4 revenue limitation and providing a local government  
 5 revenue limitation to be implemented by general law.

6  
 7 Be It Resolved by the Legislature of the State of Florida:

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 9 That the following amendment to Section 1 of Article VII of  
 10 the State Constitution is agreed to and shall be submitted to  
 11 the electors of this state for approval or rejection at the next  
 12 general election or at an earlier special election specifically  
 13 authorized by law for that purpose:

14 ARTICLE VII

15 FINANCE AND TAXATION

16 SECTION 1. Taxation; appropriations; state expenses; state  
 17 and local government revenue limitation.--

18 (a) No tax shall be levied except in pursuance of law. No  
 19 state ad valorem taxes shall be levied upon real estate or  
 20 tangible personal property. All other forms of taxation shall be  
 21 preempted to the state except as provided by general law.

22 (b) Motor vehicles, boats, airplanes, trailers, trailer  
 23 coaches and mobile homes, as defined by law, shall be subject to  
 24 a license tax for their operation in the amounts and for the  
 25 purposes prescribed by law, but shall not be subject to ad  
 26 valorem taxes.

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

29 (d) Provision shall be made by law for raising sufficient  
 30 revenue to defray the expenses of the state for each fiscal  
 31 period.

32 (e) Except as provided herein, state revenues collected  
 33 for any fiscal year shall be limited to state revenues allowed  
 34 under this subsection for the prior fiscal year plus an  
 35 adjustment for growth. As used in this subsection, "growth"  
 36 means an amount equal to ~~the average annual rate of growth in~~  
 37 ~~Florida personal income over the most recent twenty quarters~~  
 38 ~~times~~ the state revenues allowed under this subsection for the  
 39 prior fiscal year multiplied by the sum of one percentage point  
 40 plus the combined average annual rate of change in population  
 41 and in the Consumer Price Index as initially reported by the  
 42 United States Department of Labor, or successor reports, over  
 43 the most recent five years. For the 2009-2010 ~~1995-1996~~ fiscal  
 44 year, the state revenues allowed under this subsection for the  
 45 prior fiscal year shall equal the state revenues collected in  
 46 the 2007-2008 fiscal year plus an adjustment for growth for the  
 47 2008-2009 ~~1994-1995~~ fiscal year. ~~Florida personal income shall~~  
 48 ~~be determined by the legislature, from information available~~  
 49 ~~from the United States Department of Commerce or its successor~~  
 50 ~~on the first day of February prior to the beginning of the~~  
 51 ~~fiscal year.~~ State revenues collected for any fiscal year in  
 52 excess of this limitation shall be transferred to the budget  
 53 stabilization fund until the fund reaches the maximum balance  
 54 specified in Section 19(g) of Article III, or returned ~~and~~  
 55 ~~thereafter shall be refunded~~ to taxpayers as provided by general  
 56 law. State revenues allowed under this subsection for any fiscal

57 | year may be increased by a two-thirds vote of the membership of  
58 | each house of the legislature in a separate bill that contains  
59 | no other subject and that sets forth the dollar amount by which  
60 | the state revenues allowed will be increased. The vote may not  
61 | be taken less than seventy-two hours after the third reading of  
62 | the bill. For purposes of this subsection, "state revenues"  
63 | means taxes, fees, licenses, fines, and charges for services  
64 | imposed by the legislature on individuals, businesses, or  
65 | agencies outside state government. However, "state revenues"  
66 | does not include: revenues that are necessary to meet the  
67 | requirements set forth in documents authorizing the issuance of  
68 | bonds by the state prior to July 1, 2008; ~~revenues that are used~~  
69 | ~~to provide matching funds for the federal Medicaid program with~~  
70 | ~~the exception of the revenues used to support the Public Medical~~  
71 | ~~Assistance Trust Fund or its successor program and with the~~  
72 | ~~exception of state matching funds used to fund elective~~  
73 | ~~expansions made after July 1, 1994~~; proceeds from the state  
74 | lottery returned as prizes; receipts of the Florida Hurricane  
75 | Catastrophe Fund and Citizens Property Insurance Corporation;  
76 | receipts of public universities and community colleges; balances  
77 | carried forward from prior fiscal years; taxes, licenses, fees,  
78 | and charges for services imposed by local, regional, or school  
79 | district governing bodies; or revenue from taxes, licenses,  
80 | fees, and charges for services required to be imposed by any  
81 | amendment or revision to this constitution after July 1, 1994.  
82 | An adjustment to the revenue limitation shall be made by general  
83 | law to reflect the fiscal impact of transfers of responsibility  
84 | for the funding of governmental functions between the state and

85 | other levels of government. The legislature shall, by general  
 86 | law, prescribe procedures necessary to administer this  
 87 | subsection.

88 | (f) Revenues collected by counties, municipalities, school  
 89 | districts, and special districts may not exceed revenues  
 90 | calculated using the adjustment for growth in subsection (e),  
 91 | except that enrollment shall be used instead of population for  
 92 | school districts and the property tax base shall be used instead  
 93 | of population when population statistics are not available. By  
 94 | general law, the legislature shall implement this subsection.  
 95 | The legislature shall determine the types of revenues to be  
 96 | included within the limitation, the applicability of the  
 97 | limitation to different types of governments, including  
 98 | exempting types of governments from the limitation, providing  
 99 | for the use of excess revenues and conditions under which the  
 100 | limitation may be exceeded, and granting special consideration  
 101 | to revenues resulting from economic development programs or  
 102 | activities. The Legislature shall provide for an increase in the  
 103 | revenue limitation to account for revenues expended to comply  
 104 | with state and federal mandates.

105 | BE IT FURTHER RESOLVED that the following statement be  
 106 | placed on the ballot:

107 | CONSTITUTIONAL AMENDMENT

108 | ARTICLE VII, SECTION 1

109 | STATE AND LOCAL GOVERNMENT REVENUE LIMITATIONS.--Proposing  
 110 | an amendment to the State Constitution to revise the state  
 111 | revenue limitation by providing that state revenue growth shall  
 112 | be limited to changes in population and inflation, plus one

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113 | percentage point, and by changing the types of revenues that are  
114 | subject to the limitation; and to provide a revenue limitation  
115 | for counties, municipalities, school districts, and special  
116 | districts to be implemented by the Legislature and requiring the  
117 | Legislature to provide for an increase in the revenue limitation  
118 | to account for revenues expended to comply with state and  
119 | federal mandates.