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LEGISLATIVE ACTION

Senate

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House

The Committee on Governmental Oversight and Accountability
(Haridopolos) recommended the following:

Senate Amendment (with ballot amendment)

Delete lines 161 - 202
and insert:

(e) EXCESS REVENUES. State and local governments may not impose taxes, fees, licenses, fines, or charges for services expected to exceed the revenue limit, as projected by the state and local governments at the adoption of their respective budgets for the fiscal year.

(1)a. State revenue collected in any fiscal year in excess of the revenue limit shall be transferred to the budget



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13 stabilization fund specified in Section 19(g) of Article III
14 until the fund reaches the maximum amount specified in that
15 section. Additional excess revenue shall be held in a separate
16 cash reserve, with such excess revenue and any investment income
17 thereon treated as revenue in the first or second fiscal year
18 after the collection of those revenues, as prescribed by general
19 law.

20 b. Revenue collected by a local government in excess of the
21 revenue limit in any fiscal year shall be transferred to a
22 budget stabilization fund, if such fund has been created by the
23 applicable local government, until the fund reaches a maximum of
24 three percent of the last completed fiscal year's revenue
25 collection. Additional excess revenue, or revenue collected in
26 excess of the revenue limit by a local government that does not
27 create a budget stabilization fund, shall be held in a separate
28 cash reserve, with such excess revenue and any investment income
29 thereon treated as revenue in the first or second fiscal year
30 after the collection of those excess revenues, as prescribed by
31 general law.

32 (2) Except as provided in paragraph (3), the expenditure of
33 revenue collected in excess of a revenue limit must be approved
34 as follows:

35 a. Revenues accruing to the state may be spent upon
36 approval by a least a two-thirds vote of the membership of each
37 house of the legislature.

38 b. Revenues accruing to a municipality, county, or school
39 district may be spent upon approval by at least:

40 1. Four-fifths of the membership of a governing body having
41 five or fewer members.



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42 2. Five members of a governing body having six or seven
43 members.

44 3. Seven members of a governing body having eight or nine
45 members.

46 4. Three-fourths of the membership of a governing body
47 having ten or more members.

48 c. Revenues accruing to a water management district may be
49 spent upon approval by a two-thirds vote of the membership of
50 each house of the legislature.

51 d. Revenues accruing to an independent special district
52 that is a local government and has an elected governing body may
53 be spent upon approval of:

54 1. Four-fifths of the membership of a governing body having
55 five or fewer members.

56 2. Five members of a governing body having six or seven
57 members.

58 3. Seven members of a governing body having eight or nine
59 members.

60 4. Three-fourths of the membership of a governing body
61 having ten or more members.

62 e. Revenues accruing to an independent special district
63 that is a local government and has an appointed governing body
64 may be spent upon approval by a two-thirds vote of the
65 membership of each house of the legislature.

66 (3) The procedures in paragraph (2) to approve the
67 expenditure of revenues in excess of a revenue limit do not
68 apply to:

69 a. The collection and expenditure of specific revenues
70 expressly required by this constitution or the Florida Statutes.



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71 b. A federal grant-in-aid program relating to the
72 preservation of the health, safety, welfare, or education of
73 citizens of this state.

74 (4) The legislature shall provide criteria for withdrawing
75 funds from budget stabilization funds created by local
76 governments only for the purpose of covering revenue shortfalls
77 of the general revenue fund or for providing funding in an
78 emergency in which substantial harm occurs to the population or
79 to property within the boundaries of a local government, as
80 prescribed by general law. Expenditure of budget stabilization
81 funds for emergency purposes shall require a declaration of a
82 state of emergency by the governor and a two-thirds majority
83 vote of the members of the legislature or governing body of a
84 local government by a recorded roll call vote. Funds may not be
85 withdrawn for any purpose other than those specified in this
86 subsection.

87 (5) To the extent that this subsection conflicts with
88 section 18 of Article VII, this subsection prevails.

90 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====

91 And the ballot statement is amended as follows:

92 Delete lines 276 - 277

93 and insert:

94
95 in budget stabilization funds, used to reduce future taxes, or
96 spent if the expenditure is approved by a supermajority vote of
97 the Legislature or the governing body of a local government.