

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.

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 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 2011-2012 ~~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 2009-2010 fiscal year plus an adjustment for growth for the
 47 2010-2011 ~~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, 2010; ~~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.