

By Senator Baker

20-00577B-10

20101064

Senate Joint Resolution

A joint resolution proposing the creation of Section 19 of Article VII of the State Constitution to permanently prohibit the state from imposing a sales tax on the sale of food and medical products and supplies.

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

That the following creation of Section 19 of Article VII of the State Constitution is agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 19. Permanent sales tax exemptions.-

(a) A sales tax may not be levied on:

(1) The sale of food and food ingredients intended for human consumption, except if sold as prepared food, or through a vending machine. This subsection does not apply to the sale of tobacco, alcoholic beverages, dietary supplements, soft drinks, or candy; or

(2) The sale of drugs, mobility-enhancing equipment, prosthetic devices, or durable medical equipment that are dispensed according to an individual prescription and intended for human use.

(b) The legislature shall define the terms used in this section and implement this section by law having an effective

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30 date of July 1, 2011, or earlier.

31 BE IT FURTHER RESOLVED that the following statement be
32 placed on the ballot:

33 CONSTITUTIONAL AMENDMENT

34 ARTICLE VII, SECTION 19

35 PERMANENT EXEMPTION OF FOOD AND MEDICAL PRODUCTS AND
36 SUPPLIES FROM SALES TAXES.-This proposed amendment to the State
37 Constitution provides that the sale of food and food ingredients
38 intended for human consumption are exempt from sales tax unless
39 sold as prepared food or through a vending machine. Drugs,
40 mobility-enhancing equipment, prosthetics, and durable medical
41 equipment dispensed by prescription and intended for humans are
42 also exempt from sales tax. The amendment must be implemented by
43 the Legislature.