

By Senator Stargel

22-01244D-18

20181742\_\_

Senate Joint Resolution

A joint resolution proposing the creation of Section 19 of Article VII of the State Constitution to require a law that imposes a new tax, increases the rate or amount of a tax, or expands a tax base, and that results in a net increase in state revenues, to be approved by three-fifths of the membership of each house of the Legislature.

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. Supermajority vote required to increase state tax revenues by increasing taxes.-

(a) A law that imposes a new tax, increases the rate or amount of a tax, or expands a tax base, and that results in a net increase in state revenues, must be approved by three-fifths of the membership of each house of the legislature.

(b) As used in this section, the term:

(1) "Expands a tax base" means broadening the scope of a tax to include additional classes of property, activity, or income, but does not include the amendment or repeal of a credit or exemption.

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30       (2) "Net increase in state revenues" means the revenues  
31 produced by the tax increases contained in the law, minus any  
32 revenue reductions contained in the law. For purposes of this  
33 paragraph, whether a law results in a net increase is determined  
34 by the annual net revenues estimated to be collected in the  
35 first state fiscal year when all the changes in the bill are  
36 fully effective. For a law that both increases and reduces  
37 revenues, a revenue increase of less than one percent (1%) of  
38 the tax increases contained in the law is not considered a net  
39 increase in state revenues.

40       (c) This section does not authorize the imposition of any  
41 state tax otherwise prohibited by this constitution, and does  
42 not apply to any tax imposed by, or authorized to be imposed by,  
43 a county, municipality, school board, or special district.

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45       BE IT FURTHER RESOLVED that the following statement be  
46 placed on the ballot:

47                               CONSTITUTIONAL AMENDMENT

48                               ARTICLE VII, SECTION 19

49       SUPERMAJORITY VOTE REQUIRED TO INCREASE STATE TAX REVENUES  
50 BY INCREASING TAXES.—Requires a law that imposes a new tax,  
51 increases the rate or amount of a tax, or expands a tax base,  
52 and that results in a net increase in state revenues, to be  
53 approved by three-fifths of the membership of each house of the  
54 Legislature. Defines the terms "expands a tax base" and "net  
55 increase in state revenues." This amendment does not apply to  
56 county, municipality, school board, or special district taxes.