

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Military and Veterans Affairs and Space

BILL: SB 1078

INTRODUCER: Senator Wright

SUBJECT: Special Election/Surviving Spouse Ad Valorem Tax Reduction

DATE: January 14, 2019

REVISED: _____

| | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION |
|----|---------|----------------|-----------|--------------------|
| 1. | Brown | Caldwell | MS | Pre-meeting |
| 2. | | | EE | |
| 3. | | | RC | |

I. Summary:

SB 1078 calls for a special election to be held on August 18, 2020, concurrent to other statewide elections held on that date, if any, for voters to approve or reject Senate Joint Resolution 1076 (SJR 1076) or a similar joint resolution having substantially the same specific intent and purpose enacted in the 2020 Regular Session.

SJR 1076, if enacted, proposes to amend the constitution to provide a tax discount on homestead property for a surviving spouse of a qualifying veteran. Specifically, the constitutional amendment would allow the homestead property tax discount for a veteran aged 65 and older who has a permanent, combat-related disability to carry over to the veteran's surviving spouse, provided that the veteran applied for and received the discount.

As the bill provides for a special election, its passage requires at least three-fourths vote approval of the membership of each house of the legislature.

The bill takes effect upon becoming a law.

II. Present Situation:

Current law provides a tax discount on homestead property for a partially or totally permanently combat-disabled veteran aged 65 or older, provided that he or she received an honorable discharge from military service.¹ While other discounts and exemptions on homestead property extend to a surviving spouse of a qualifying veteran, the discount provided in s. 196.82, F.S., does not.

¹ Section 196.82, F.S.

III. Effect of Proposed Changes:

SB 1078 calls for a special election to be held on August 18, 2020, concurrent with other statewide elections held on that date, if any, for voters to approve or reject Senate Joint Resolution 1076 (SJR 1076) or a similar joint resolution having substantially the same specific intent and purpose enacted in the 2020 Regular Session. August 18, 2020, is the date of the Primary Election in Florida.²

SJR 1076, if enacted, proposes to amend the constitution to provide a tax discount on homestead property for a surviving spouse of a qualifying veteran. Specifically, the constitutional amendment would allow the homestead property tax discount for a veteran aged 65 and older who has a permanent, combat-related disability to carry over to the veteran's surviving spouse, provided that the veteran applied for and received the discount.

The bill specifies that notice is to be given in accordance with section 5 of Article XI of the State Constitution, rather than the statutory requirement for a publication of notice for a special election, thereby providing a greater length of time for notice.³

As the bill provides for a special election, its passage requires at least three-fourths vote approval of the membership of each house of the legislature.

The bill takes effect upon becoming a law.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

The bill may require some municipalities to spend funds or take action requiring the expenditure of funds in order to comply with the new election date requirements created by the bill; however, section 18 of Article VII of the State Constitution explicitly exempts election laws from the county/municipality "mandates" provision within that section.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

² Department of State, *Election Dates for 2020*, available at <https://dos.myflorida.com/elections/for-voters/election-dates/> (last visited Jan. 8, 2020).

³ FLA. CONST. art XI, s. 5(d)(1968).

E. Other Constitutional Issues:

Section 1 of Article XI of the State Constitution, authorizes the Legislature to propose amendments to the State Constitution by joint resolution approved by a three-fifths vote of the membership of each house. The amendment must be placed before the electorate at the next general election held more than 90 days after the proposal has been filed with the Secretary of State or at a special election. For an amendment to be placed on the ballot at a special election, however, an affirmative vote of three-fourths of the membership of each house of the legislature is required.⁴

Section 5(e) of Article XI of the State Constitution, requires approval by 60 percent of voters for a constitutional amendment to take effect. The amendment, if approved, becomes effective on the first Tuesday after the first Monday in January following the election, or on such other date specified in the amendment.

Prior to holding an election, section 5(d) of Article XI of the State Constitution requires a notice of publication in a local newspaper of general circulation once in the tenth week, and once in the sixth week immediately preceding the week in which the election is held. Florida law provides that in the absence of specified notice for a special election, there shall be at least 30 days' notice of the election by publication in a local newspaper of general circulation. Publication must be made at least twice, once in the fifth week, and once in the third week prior to the week in which the election is to be held.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

A local government could incur a cost increase, based on a situation in which a county did not have any primary races and therefore no other elections on that date, or if the amendment resulted in a need for an additional page on the ballot. Any fiscal impact is indeterminate at this time.⁵

VI. Technical Deficiencies:

On lines 25 and 35 of the bill, the number of the Senate Joint Resolution is left blank. It is recommended that the Senate Joint Resolution be referenced in the bill as SJR 1076.

⁴ FLA. CONST. art XI, s. 5(d)(1968).

⁵ Email from Ronald A. Labasky, General Counsel, Florida Supervisors of Elections (Jan. 16, 2020)(on file with the Senate Committee on Military and Veterans Affairs and Space).

VII. Related Issues:

None.

VIII. Statutes Affected:

The bill creates an undesignated section of law.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.
