

HB 445

2021

1 A bill to be entitled
2 An act relating to the prohibition of a state income
3 tax; amending s. 220.02, F.S.; prohibiting the
4 Legislature from imposing a state income tax upon
5 natural persons and residents; providing an effective
6 date.

7
8 Be It Enacted by the Legislature of the State of Florida:

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10 Section 1. Subsection (10) is added to section 220.02,
11 Florida Statutes, to read:

12 220.02 Legislative intent.—

13 (10) Notwithstanding any law to the contrary, the
14 Legislature may not enact a law which imposes a state income tax
15 upon any natural person or resident of the state for income
16 derived by that person or resident in the state.

17 Section 2. This act shall take effect July 1, 2021.