

**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.)

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Prepared By: The Professional Staff of the Committee on Governmental Oversight and Accountability

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BILL: SJR 1756

INTRODUCER: Senator Fine

SUBJECT: Succession to Office of Governor, Auditing, and Government Efficiency

DATE: March 17, 2025

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	McVaney	McVaney	GO	<b>Pre-meeting</b>
2.			AP	
3.			RC	

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**I. Summary:**

Senate Joint Resolution (SJR) 1756 proposes a constitutional amendment to create the Commissioner of Government Efficiency (COGE) as a Cabinet officer responsible for investigating and reporting on fraud, waste, and abuse. The proposed amendment also eliminates the Office of the Lieutenant Governor, the Government Efficiency Task Force, and the requirement that the legislature appoint an auditor to audit public records and perform related duties. If approved by the Legislature, the amendment will appear on the ballot for the 2026 general election.

If approved by the electorate, the initial COGE will be appointed by the Legislature by March 2, 2027. The office of the COGE will transition to an elected position and will be on the ballot in November 2028 for a two-year term. Beginning with the 2030 general election, the COGE will be elected for the same four-year term as the Governor and other Cabinet officers and will be subject to the same eight-year term limit. At the 2044 general election, the ballot will include a question regarding the repeal of the office of the COGE. If approved by the electorate in 2044, the COGE position will be repealed on December 31, 2046.

The fiscal impact of the SJR is indeterminate but likely insignificant.

The bill requires a three-fifths vote of the membership of each house of the Legislature for final passage.

## II. Present Situation:

### Governor and Cabinet

The State of Florida, unlike the Federal Government, does not have a single head of the executive branch. Since 1870,<sup>1</sup> the state has divided the administration of the executive branch among the Governor and an independently elected Cabinet:<sup>2</sup> the Attorney General (AG),<sup>3</sup> the Chief Financial Officer (CFO),<sup>4</sup> and the Commissioner of Agriculture.<sup>5</sup> The Governor and Cabinet are elected during a statewide general election held in even-numbered years that are not multiples of four (i.e. years in which the presidential election does not occur).<sup>6</sup> In the primary election, candidates for Governor may choose to run without naming a Lieutenant Governor. But, in the general election, candidates for Governor must run with a Lieutenant Governor candidate as a joint ticket, meaning voters cast one vote for both positions. The Governor, Lieutenant Governor, and Cabinet members serve four-year terms and are subject to an eight-year term limit.<sup>7</sup>

### Gubernatorial Succession

The State Constitution establishes a framework for succession to the office of the Governor in the event of a vacancy, impeachment, or incapacity.<sup>8</sup> If the office becomes vacant, the Lieutenant Governor assumes the office of Governor and serves for the remainder of the term. If the Governor is impeached or incapacitated due to physical or mental issues, the Lieutenant Governor serves as Acting Governor until the issue is resolved. The State Constitution authorizes the Legislature to establish further succession procedures by law.

The Legislature has provided that if both the offices of Governor and Lieutenant Governor become vacant, the AG assumes the role of Governor. If the AG's office is also vacant, succession proceeds to the CFO, followed by the Commissioner of Agriculture. If no statutory successor is available, the Speaker of the House of Representatives and the President of the Senate must convene the Legislature within 15 days to select a Governor by majority vote. The same line of succession applies in cases of impeachment or incapacity.<sup>9</sup>

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<sup>1</sup> Talbot D'Alemberte, *The Florida Constitution*, pg. 137 (2nd ed. 2016).

<sup>2</sup> Art. IV, s. 4(a), FLA. CONST.

<sup>3</sup> The AG is the state's chief legal officer. Art. IV, s. 4(b), FLA. CONST.

<sup>4</sup> The CFO is the state's chief fiscal officer, responsible for settling state accounts and keeping all state funds and securities. Art. IV, s. 4(c), FLA. CONST.

<sup>5</sup> The Commissioner of Agriculture is responsible for supervising matters pertaining to agriculture. Art. IV, s. 4(d), FLA. CONST.

<sup>6</sup> Art. IV, s. 5(a), FLA. CONST.

<sup>7</sup> See art. IV, s. 5(b) and art. VI, s. 4(c), FLA. CONST. Note that the Governor, Lieutenant Governor, and Cabinet members may serve in office for more than eight consecutive years under certain circumstances.

<sup>8</sup> Art. IV, s. 3, FLA. CONST.

<sup>9</sup> Sections 14.055 and 14.056, F.S.

## Office of the Lieutenant Governor

The Lieutenant Governor is a constitutional officer elected alongside the Governor.<sup>10</sup> The Lieutenant Governor's responsibilities include succeeding the Governor in case of a vacancy, carrying out executive duties as assigned by the Governor, and serving on various bodies as required by law.<sup>11</sup>

The role of Lieutenant Governor has not always existed in Florida's government. The position was first established in the 1865 State Constitution,<sup>12</sup> which provided that the Lieutenant Governor was elected independently of the Governor and served as the ex officio President of the Senate, with the power to cast tie-breaking votes. However, the role was abolished by the 1885 Constitution, and succession duties were transferred to the Senate President.<sup>13</sup> The Lieutenant Governor position did not exist again until the 1968 revision of the State Constitution reinstated the position.

## Government Efficiency Task Force

The Government Efficiency Task Force is mandated to meet every four years to evaluate ways to improve government operations and reduce costs.<sup>14</sup> The task force was established following a 2006 constitutional amendment approved by voters and was first convened in 2007. The task force consists of 15 appointed members—five each from the Governor, the Senate President, and the Speaker of the House of Representatives—and is required to be composed of legislators and representatives from both the public and private sectors.<sup>15</sup> Staff assistance is provided by the Legislature and Governor's Office.<sup>16</sup> The task force reviews audits and reports from oversight bodies such as the Auditor General, the Office of Program Policy Analysis and Government Accountability, and agency inspectors general. It must complete its work within one year and submit its findings and recommendations to the Legislative Budget Commission, the Governor, and the Chief Justice of the Supreme Court.<sup>17</sup>

## Auditor General

The Auditor General is a constitutional officer appointed by the Legislature to audit public records and perform other related functions as provided by law.<sup>18</sup> Current law specifies that the

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<sup>10</sup> Art. IV, s. 5(a), FLA. CONST.

<sup>11</sup> See Art. IV, ss. 2 and 3, FLA. CONST.; See also ss. 282.319, 282.802, and 381.4015, F.S.

<sup>12</sup> Art. II, s. 4, FLA. CONST. (1865). Art. V, s. 14, FLA. CONST. (1868); Art. XVIII, s. 4, FLA. CONST. (1885).

<sup>13</sup> Art. IV, s. 19, FLA. CONST. (1885).

<sup>14</sup> Art. III, s. 19(i), FLA. CONST.

<sup>15</sup> Section 11.9005(1), F.S.

<sup>16</sup> Section 11.9005(4), F.S.

<sup>17</sup> Section 11.9005(6), F.S.

<sup>18</sup> Art. III, s. 2, FLA. CONST.

Auditor General is appointed by a majority vote of the Joint Legislative Auditing Committee (JLAC)<sup>19</sup> and confirmed by both houses of the Legislature.<sup>20</sup>

The Auditor General operates independently but under the broad policies set by law and JLAC.<sup>21</sup> The duties and responsibilities of the Auditor General include conducting regular audits of governmental entities, including state agencies, universities, school districts, and local government entities.<sup>22</sup> The Auditor General performs operational audits to assess the efficiency of governmental programs and compliance with laws and regulations, performance audits that evaluate the effectiveness of public programs, and financial audits to ensure financial statements are presented accurately and in accordance with generally accepted accounting principles.<sup>23</sup> Audit findings and recommendations are documented in reports provided to the Legislature and other relevant entities as required by law.

### **State Board of Administration**

The State Board of Administration (SBA) is established in the State Constitution and serves as the state's investment arm.<sup>24</sup> The SBA is governed by the Governor, the AG, and the CFO, sitting as its Board of Trustees, with the Governor serving as chair. The SBA is responsible for investing the assets of the Florida Retirement System (FRS) Pension Plan<sup>25</sup> and administering the FRS Investment Plan,<sup>26</sup> which combined represent approximately \$220.1 billion, or approximately 81.4 percent, of the \$270.4 billion in assets managed by the SBA.<sup>27</sup> The SBA also manages over 25 other investment portfolios, with combined assets of approximately \$50.3 billion, including the Florida Hurricane Catastrophe Fund, the Florida Lottery Fund, the Florida Prepaid College Plan, and various debt-service accounts for state bond issues.

### **Internal Improvement Trust Fund**

The Internal Improvement Trust Fund (IITF) is established in the State Constitution as a separate fund to manage and protect state-owned lands and their associated revenues. The IITF is governed by the Governor and Cabinet, sitting as its Board of Trustees. Florida originally received 500,000 acres of land from the federal government in 1845 for internal improvement projects, and additional swamplands were granted to the state in 1850.<sup>28</sup> These lands and the proceeds from their sale were designated to support environmental development, forming the

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<sup>19</sup> JLAC is a joint committee of the Florida Legislature that may investigate matters related to audits conducted by the Auditor General and the Office of Program Policy Analysis and Government Accountability. It has the authority to direct state agencies to withhold funds from certain noncompliant entities and to notify certain state officials of reporting failures or other noncompliance. *See* s. 11.40(1), F.S.

<sup>20</sup> Section 11.42(2), F.S. The Auditor General must be certified as a public accountant for at least 10 years and have at least 10 years' experience in an accounting or auditing related field.

<sup>21</sup> Section 11.45(3), F.S.

<sup>22</sup> *See* s. 11.45(2), F.S.

<sup>23</sup> *See* s. 11.45(1)(d), (i), (j), and (2), F.S.

<sup>24</sup> Art. IV, s. 4(e), FLA. CONST.

<sup>25</sup> Section 121.151, F.S.

<sup>26</sup> Section 121.4501(8), F.S.; *see also*, r. 19-13.001, F.A.C.

<sup>27</sup> State Board of Administration, *Performance Report Month Ending: December 31, 2024*, [https://www.sbafla.com/media/sr1avumn/monthly-trustee-report\\_december-2024.pdf](https://www.sbafla.com/media/sr1avumn/monthly-trustee-report_december-2024.pdf) (last visited Mar. 14, 2025).

<sup>28</sup> Section 253.01, F.S.; DEP, *History of State Lands*, <https://floridadep.gov/lands/lands-director/content/history-state-lands> (last visited Mar. 14, 2025).

basis of the IITF. Today, all revenues generated from designated sources for the IITF are required by law to be used for the acquisition, management, administration, protection, and conservation of state lands.<sup>29</sup> The Board of Trustees of the IITF oversees these funds and is responsible for the management and disposition of state-owned lands.<sup>30</sup> The Board of Trustees of the IITF hold broad authority over state land use, including granting easements for rights-of-way; however, significant land transactions require approval by at least three of the four trustees.<sup>31</sup> The Division of State Lands within the Florida Department of Environmental Protection (DEP) serves as the primary administrative agency supporting the trustees in managing environmental resources.<sup>32</sup>

### **Land Acquisition Trust Fund**

The Land Acquisition Trust Fund (LATF) is established in the State Constitution as a separate fund created to finance land acquisition and environmental conservation efforts in Florida.<sup>33</sup> The LATF is governed by the Governor and Cabinet, sitting as its Board of Trustees. Established to support state programs like Florida Forever<sup>34</sup> and Everglades restoration, the LATF is funded primarily through documentary stamp tax revenues collected from real estate transactions.<sup>35</sup> Unlike the IITF, which focuses on managing and maintaining state-owned lands, the LATF is dedicated to purchasing new conservation lands, restoring ecosystems, and funding environmental protection projects. The LATF is administered by DEP, but the Board of Trustees of the IITF holds title to all lands acquired through the LATF.<sup>36</sup>

### **U.S. Department of Government Efficiency**

The Department of Government Efficiency (DOGE) is a federal initiative established by President Donald Trump through an executive order on January 20, 2025.<sup>37</sup> The DOGE is not a traditional Cabinet-level department but instead operates as a temporary organization<sup>38</sup> under the U.S. DOGE Service, formerly known as the U.S. Digital Service, within the executive office of the President. Its primary mission is to advance the President's agenda of federal spending cuts and deregulation by modernizing federal technology and software to enhance governmental efficiency and productivity.<sup>39</sup> The initiative has been involved in various activities, including

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<sup>29</sup> Section 253.01(2), F.S.

<sup>30</sup> Section 253.02(1), F.S.

<sup>31</sup> Sections 253.02(2) and 253.03(1), F.S.

<sup>32</sup> See ch. 253, F.S.; see also DEP, *History of State Lands*, <https://floridadep.gov/lands/lands-director/content/history-state-lands> (last visited Mar. 14, 2025).

<sup>33</sup> Section 375.041(1), F.S.

<sup>34</sup> Florida Forever is the state's conservation and recreation land acquisition program, aimed at protecting natural resources, enhancing water quality, preserving cultural resources, and expanding public access to outdoor recreation. See DEP, *Florida Forever Frequently Asked Questions*, <https://floridadep.gov/lands/environmental-services/content/florida-forever-frequently-asked-questions> (last visited Mar. 14, 2025).

<sup>35</sup> Sections 201.15 and 375.041, F.S.

<sup>36</sup> See s. 375.031(1), F.S.

<sup>37</sup> Executive Order 14158 (2025), *Establishing and Implementing the President's "Department of Government Efficiency"*, <https://www.whitehouse.gov/presidential-actions/2025/01/establishing-and-implementing-the-presidents-department-of-government-efficiency/> (last visited Mar. 14, 2025).

<sup>38</sup> The DOGE is scheduled to terminate on July 4, 2026. *Id.*

<sup>39</sup> See Congressional Research Service, *Department of Government Efficiency (DOGE) Executive Order: Early Implementation*, <https://www.congress.gov/crs-product/IN12493> (last visited Mar. 14, 2025)

terminating contracts deemed unnecessary and recovering misallocated funds within federal agencies.<sup>40</sup>

### **State Constitutional Amendment**

The State Constitution provides that a joint resolution must pass by a three-fifths vote of the membership of each house of the Legislature. If a joint resolution is approved by the legislature, it must be submitted to the voters at the next general election.<sup>41</sup> The State Constitution requires the proposed amendment to be published<sup>42</sup> twice in newspapers of general circulation in each county in which a newspaper is published, once in the tenth week preceding the election and once in the sixth week, to notify the electors of the measure.<sup>43</sup>

If at least 60 percent of the electors voting on the measure approve it, the measure passes and becomes part of the State Constitution.<sup>44</sup> An approved amendment takes effect on the first Tuesday after the first Monday in January following the election, unless otherwise specified.<sup>45</sup>

### **III. Effect of Proposed Changes:**

The Senate Joint Resolution (SJR) proposes an amendment to the State Constitution to establish a new Cabinet position, the Commissioner of Government Efficiency (COGE). The COGE will be responsible for investigating and reporting on fraud, waste, and abuse. As a Cabinet officer, the COGE will serve, alongside the Governor and Cabinet, as the head of several departments, including the Department of Law Enforcement, the Department of Veteran's Affairs, and the Department of Highway Safety and Motor Vehicles. The SJR also adds the COGE on the boards of trustees of the Internal Improvement Trust Fund, the Land Acquisition Trust Fund, and the State Board of Administration.

The first COGE will be appointed by the Legislature no later than March 2, 2027. This appointee will serve until the 2028 general election, at which point the office will transition to an elected position for the remaining two years of the term. The individual appointed by the Legislature to serve as the COGE will be prohibited from running for election for the position. Beginning with the 2030 general election, the COGE will be elected on the same four-year cycle as the Governor and Cabinet and will be subject to the same eight-year term limit. At the 2044 general election, the SJR provides that the voters must be given an opportunity to vote on whether to repeal the COGE.

The SJR eliminates the Office of the Lieutenant Governor and modifies the gubernatorial succession procedure accordingly. Instead of the Lieutenant Governor assuming the role of Governor if that office is vacant, the SJR leaves the succession procedure to the Legislature to establish by law.

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<sup>40</sup> See Department of Government Efficiency, *Savings*, <https://doge.gov/savings> (last visited Mar. 14, 2025).

<sup>41</sup> Art. XI, s. 5(a), FLA. CONST.; see also s. 97.021(17), F.S.

<sup>42</sup> Such publication must also include notice of the date of the general election in which the proposed amendment or revision will be submitted to the electors. See Art. XI, s. 5(d), FLA. CONST.

<sup>43</sup> *Id.*

<sup>44</sup> Art. XI, s. 5(e), FLA. CONST.

<sup>45</sup> *Id.*

The SJR also repeals the Government Efficiency Task Force, which currently meets every four years to develop recommendations for improving government operations and reducing costs, and the requirement for the legislature to appoint an auditor to audit public records and perform other related duties.

Because the joint resolution proposes a state constitutional amendment, it requires a three-fifths vote of the membership of each house of the Legislature to appear on the next general election ballot. If the SJR is placed on the ballot, it must be approved by at least 60 percent of the electors voting on the measure for passage.

If the SJR is approved, the effective date of the provisions of the amendment eliminating the Government Efficiency Task Force and establishing the COGE is upon approval of the electors. The provisions of the amendment concerning the elimination of the Office of the Lieutenant Governor become effective on January 5, 2027.

#### **IV. Constitutional Issues:**

##### **A. Municipality/County Mandates Restrictions:**

Not applicable. This legislation is a proposed constitutional amendment and not a general law.

##### **B. Public Records/Open Meetings Issues:**

None.

##### **C. Trust Funds Restrictions:**

None.

##### **D. State Tax or Fee Increases:**

None.

##### **E. Other Constitutional Issues:**

None identified.

#### **V. Fiscal Impact Statement:**

##### **A. Tax/Fee Issues:**

None.

##### **B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

The SJR may result in additional costs to the state due to the creation of the COGE; however, any additional costs will be offset, at least in part, by the repeal of the Office of the Lieutenant Governor and the Government Efficiency Task Force.

The State Constitution requires publication of a proposed amendment in a newspaper of general circulation in each county. The Division of Elections within the Department of State must advertise the full text of the amendment twice in a newspaper of general circulation in each county where the amendment will appear on the ballot. The division must also provide each supervisor of elections with either booklets or posters displaying the full text of each proposed amendment.

The fiscal impact on the state is indeterminate at this time but likely insignificant.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This SJR substantially amends the following articles of the State Constitution: Article II, Article III, Article IV, Article VI, and Article XII.

**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.