

By Senator Burt

16-76-98

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Senate Joint Resolution No. ____

A joint resolution proposing an amendment to
Section 1 of Article VII of the State
Constitution to limit legislative authority
with respect to taxes.

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

That the following amendment to Section 1 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 and that, if approved, it shall take effect January 1,
1999:

ARTICLE VII

FINANCE AND TAXATION

SECTION 1. Taxation; appropriations; state expenses;
state revenue limitation.--

(a) No tax shall be levied except in pursuance of law.
No state ad valorem taxes shall be levied upon real estate or
tangible personal property. All other forms of taxation shall
be preempted to the state except as provided by general law.

(b) Motor vehicles, boats, airplanes, trailers,
trailer coaches and mobile homes, as defined by law, shall be
subject to a license tax for their operation in the amounts
and for the purposes prescribed by law, but shall not be
subject to ad valorem taxes.

(c) No money shall be drawn from the treasury except
in pursuance of appropriation made by law.

1 (d) Provision shall be made by law for raising
2 sufficient revenue to defray the expenses of the state for
3 each fiscal period. However, a law enacted after January 1,
4 1999, may not impose, expand the base of, increase the rate
5 of, or repeal an exemption from a tax unless the law is
6 enacted in a separate bill for that purpose only by a
7 two-thirds vote of the membership of each house of the
8 legislature.

9 (e) Except as provided herein, state revenues
10 collected for any fiscal year shall be limited to state
11 revenues allowed under this subsection for the prior fiscal
12 year plus an adjustment for growth. As used in this
13 subsection, "growth" means an amount equal to the average
14 annual rate of growth in Florida personal income over the most
15 recent twenty quarters times the state revenues allowed under
16 this subsection for the prior fiscal year. For the 1995-1996
17 fiscal year, the state revenues allowed under this subsection
18 for the prior fiscal year shall equal the state revenues
19 collected for the 1994-1995 fiscal year. Florida personal
20 income shall be determined by the legislature, from
21 information available from the United States Department of
22 Commerce or its successor on the first day of February prior
23 to the beginning of the fiscal year. State revenues collected
24 for any fiscal year in excess of this limitation shall be
25 transferred to the budget stabilization fund until the fund
26 reaches the maximum balance specified in Section 19(g) of
27 Article III, and thereafter shall be refunded to taxpayers as
28 provided by general law. State revenues allowed under this
29 subsection for any fiscal year may be increased by a
30 two-thirds vote of the membership of each house of the
31 legislature in a separate bill that contains no other subject

1 and that sets forth the dollar amount by which the state
2 revenues allowed will be increased. The vote may not be taken
3 less than seventy-two hours after the third reading of the
4 bill. For purposes of this subsection, "state revenues" means
5 taxes, fees, licenses, and charges for services imposed by the
6 legislature on individuals, businesses, or agencies outside
7 state government. However, "state revenues" does not include:
8 revenues that are necessary to meet the requirements set forth
9 in documents authorizing the issuance of bonds by the state;
10 revenues that are used to provide matching funds for the
11 federal Medicaid program with the exception of the revenues
12 used to support the Public Medical Assistance Trust Fund or
13 its successor program and with the exception of state matching
14 funds used to fund elective expansions made after July 1,
15 1994; proceeds from the state lottery returned as prizes;
16 receipts of the Florida Hurricane Catastrophe Fund; balances
17 carried forward from prior fiscal years; taxes, licenses,
18 fees, and charges for services imposed by local, regional, or
19 school district governing bodies; or revenue from taxes,
20 licenses, fees, and charges for services required to be
21 imposed by any amendment or revision to this constitution
22 after July 1, 1994. An adjustment to the revenue limitation
23 shall be made by general law to reflect the fiscal impact of
24 transfers of responsibility for the funding of governmental
25 functions between the state and other levels of government.
26 The legislature shall, by general law, prescribe procedures
27 necessary to administer this subsection.

28 BE IT FURTHER RESOLVED that the following statement be
29 placed on the ballot:

30 CONSTITUTIONAL AMENDMENT
31 ARTICLE VII, SECTION 1

1 LIMITATION ON IMPOSITION OF TAXES, INCREASES IN TAX
2 RATES, AND REPEAL OF TAX EXEMPTIONS.--Proposing an amendment
3 to the State Constitution, effective January 1, 1999,
4 requiring that a law that imposes new or increased taxes or
5 repeals exemptions from a tax be enacted in a bill for that
6 purpose only by a two-thirds vote of the membership of each
7 house of the Legislature.
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