

**HOUSE OF REPRESENTATIVES
FINAL BILL ANALYSIS**

BILL #:	CS/HB 195	FINAL HOUSE FLOOR ACTION:	
SPONSOR(S):	Regulatory Affairs Committee; Rodrigues, R.; Berman and others	108 Y's	0 N's
COMPANION BILLS:	CS/HJR 193; CS/CS/CS/SB 172	GOVERNOR'S ACTION:	Pending

SUMMARY ANALYSIS

CS/HB 195 passed the House on March 7, 2016, and subsequently passed the Senate on March 9, 2016.

The bill provides for a special election on August 30, 2016, to be held concurrently with other statewide elections held on that date, if any. At that election, an amendment to the Florida Constitution proposed in CS/HJR 193 will be submitted to the electors for approval or rejection. The amendment authorizes the Legislature, by general law, to exempt from ad valorem taxation the assessed value of solar devices or renewable energy source devices that are subject to tangible personal property tax and to prohibit the consideration of the installation of such devices in determining the assessed value of residential and nonresidential real property for the purpose of ad valorem taxation.

Subject to the Governor's veto powers, the bill is effective upon becoming a law because it was enacted by a vote of at least three-fourths of each house of the Legislature and CS/HJR 193 was adopted by both houses.

I. SUBSTANTIVE INFORMATION

A. EFFECT OF CHANGES:

Present Situation

Amendments to the Florida Constitution

Article XI, section 5(a) of the Florida Constitution, provides:

A proposed amendment to or revision of this constitution, or any part of it, shall be submitted to the electors at the next general election held more than ninety days after the joint resolution or report of revision commission, constitutional convention or taxation and budget reform commission proposing it is filed with the custodian of state records, unless, pursuant to law enacted by the affirmative vote of three-fourths of the membership of each house of the legislature and limited to a single amendment or revision, it is submitted at an earlier special election held more than ninety days after such filing.

Article XI, section 5(d) of the Florida Constitution, requires that the proposed amendment, with notice of the date it will be submitted to the electors, be published in one newspaper of general circulation in each Florida county where a newspaper is published once in the 10th week and once in the sixth week immediately preceding the week in which the election is held.

Florida Elections

A General Election is held in November of every even-numbered year. The Primary Election for nominating party nominees for the General Election is held 10 weeks before the General Election. Additionally, a Presidential Preference Primary Election is held in Presidential Election years. Special elections may be called at any time during the year. The election dates for 2016 are:

- Presidential Preference Primary Election: March 15, 2016
- Primary Election: August 30, 2016
- General Election: November 8, 2016¹

Tied CS/HJR 193

On March 9, 2016, the Legislature passed CS/HJR 193, which is tied to this bill. The joint resolution proposes an amendment to the Florida Constitution that authorizes the Legislature, by general law, to do the following:

- Exempt from ad valorem taxation the assessed value of solar devices or renewable energy source devices that are subject to tangible personal property tax (article VII, subsection (e) of section 3 of the Florida Constitution); and
- Prohibit the consideration of the installation of such devices in determining the assessed value of residential and nonresidential real property for the purpose of ad valorem taxation (article VII, subsection (i) of section 4 of the Florida Constitution).

If approved by 60 percent of the voters, the joint resolution provides that the proposed amendment will take effect on January 1, 2018, and expire on December 31, 2037. Upon expiration, the amended sections will be repealed and the text of both constitutional subsections will revert to that in existence on December 31, 2017.

¹ Florida Department of State, Division of Elections, Election Dates, <http://dos.myflorida.com/elections/for-voters/election-dates/> (last visited Mar. 15, 2016).

Effects of Proposed Changes

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II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None.

2. Expenditures:

None.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None.

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None.

D. FISCAL COMMENTS:

This bill does not have a direct fiscal impact, however, the tied amendment in CS/HJR 193 does have a fiscal impact. The Department of State, Division of Elections, estimates the average cost per word to advertise an amendment to the State Constitution is \$135.97.² Based on cost factors used by the Department of State, staff estimates the publication costs for advertising the constitutional amendment provided in CS/HJR 193 to be approximately \$357,873.³

Supervisors of elections may incur minimal costs from adding one additional issue to the ballot.

² Florida Department of State, Agency Analysis of 2016 Senate Bill 170, p. 3 (Sept. 13, 2015).

³ This estimated cost was calculated by multiplying the per word cost estimate, provided by the Department of State, by the number of words in the ballot language contained in the final version of CS/HJR 193.