

House Joint Resolution

A joint resolution proposing the creation of section 19 of Article VII of the State Constitution to provide that no state tax or fee may be imposed, authorized, or raised by the legislature except through legislation approved by two-thirds of the membership of each house of the legislature and presented to the Governor for approval; providing for applicability; providing definitions; requiring any tax or fee imposed or raised under this section to be contained in a separate bill that contains no other subject.

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

That the following creation of Section 19 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:

ARTICLE VII

FINANCE AND TAXATION

SECTION 19. Supermajority vote required to impose, authorize, or raise state taxes or fees.-

(a) SUPERMAJORITY VOTE REQUIRED TO IMPOSE OR AUTHORIZE NEW STATE TAX OR FEE. No new state tax or fee may be imposed or

26 authorized by the legislature except through legislation  
 27 approved by two-thirds of the membership of each house of the  
 28 legislature and presented to the Governor for approval pursuant  
 29 to Article III, Section 8.

30 (b) SUPERMAJORITY VOTE REQUIRED TO RAISE STATE TAXES OR  
 31 FEES. No state tax or fee may be raised by the legislature  
 32 except through legislation approved by two-thirds of the  
 33 membership of each house of the legislature and presented to the  
 34 Governor for approval pursuant to Article III, Section 8.

35 (c) APPLICABILITY. This section does not authorize the  
 36 imposition of any state tax or fee otherwise prohibited by this  
 37 Constitution, and does not apply to any tax or fee imposed by,  
 38 or authorized to be imposed by, a county, municipality, school  
 39 board, or special district.

40 (d) DEFINITIONS. As used in this section, the following  
 41 terms shall have the following meanings:

42 (1) "Fee" means any charge or payment required by law,  
 43 including any fee for service, fee or cost for licenses, and  
 44 charge for service.

45 (2) "Raise" means:

46 a. To increase or authorize an increase in the rate of a  
 47 state tax or fee imposed on a percentage or per mill basis;

48 b. To increase or authorize an increase in the amount of a  
 49 state tax or fee imposed on a flat or fixed amount basis; or

50 c. To decrease or eliminate a state tax or fee exemption

51 | or credit.

52 |       (e) SINGLE-SUBJECT. A state tax or fee imposed,  
 53 | authorized, or raised under this section must be contained in a  
 54 | separate bill that contains no other subject.

55 |  
 56 |           BE IT FURTHER RESOLVED that the following statement be  
 57 | placed on the ballot:

58 |                           CONSTITUTIONAL AMENDMENT

59 |                           ARTICLE VII, SECTION 19

60 |           SUPERMAJORITY VOTE REQUIRED TO IMPOSE, AUTHORIZE, OR RAISE  
 61 | STATE TAXES OR FEES.—Prohibits the legislature from imposing,  
 62 | authorizing, or raising a state tax or fee except through  
 63 | legislation approved by a two-thirds vote of each house of the  
 64 | legislature in a bill containing no other subject. This proposal  
 65 | does not authorize a state tax or fee otherwise prohibited by  
 66 | the Constitution and does not apply to fees or taxes imposed or  
 67 | authorized to be imposed by a county, municipality, school  
 68 | board, or special district.

69 |  
 70 |           BE IT FURTHER RESOLVED that the following statement be  
 71 | placed on the ballot if a court declares the preceding statement  
 72 | defective and the decision of the court is not reversed:

73 |                           CONSTITUTIONAL AMENDMENT

74 |                           ARTICLE VII, SECTION 19

75 |           SUPERMAJORITY VOTE REQUIRED TO IMPOSE, AUTHORIZE, OR RAISE

76 STATE TAXES OR FEES.—Proposing the following amendment to the  
 77 State Constitution:

78 ARTICLE VII

79 FINANCE AND TAXATION

80 SECTION 19. Supermajority vote required to impose,  
 81 authorize, or raise state taxes or fees.—

82 (a) SUPERMAJORITY VOTE REQUIRED TO IMPOSE OR AUTHORIZE NEW  
 83 STATE TAX OR FEE. No new state tax or fee may be imposed or  
 84 authorized by the legislature except through legislation  
 85 approved by two-thirds of the membership of each house of the  
 86 legislature and presented to the Governor for approval pursuant  
 87 to Article III, Section 8.

88 (b) SUPERMAJORITY VOTE REQUIRED TO RAISE STATE TAXES OR  
 89 FEES. No state tax or fee may be raised by the legislature  
 90 except through legislation approved by two-thirds of the  
 91 membership of each house of the legislature and presented to the  
 92 Governor for approval pursuant to Article III, Section 8.

93 (c) APPLICABILITY. This section does not authorize the  
 94 imposition of any state tax or fee otherwise prohibited by this  
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 97 board, or special district.

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104 a. To increase or authorize an increase in the rate of a  
105 state tax or fee imposed on a percentage or per mill basis;

106 b. To increase or authorize an increase in the amount of a  
107 state tax or fee imposed on a flat or fixed amount basis; or

108 c. To decrease or eliminate a state tax or fee exemption  
109 or credit.

110 (e) SINGLE-SUBJECT. A state tax or fee imposed,  
111 authorized, or raised under this section must be contained in a  
112 separate bill that contains no other subject.