

House Joint Resolution

A joint resolution proposing the creation of Section 20 of Article VII of the State Constitution to provide that no local tax or fee may be imposed, authorized, or raised by a local jurisdiction or taxing district except through approval of two-thirds of the membership of the jurisdiction or taxing district; requiring any local tax or fee imposed or raised under this section to be contained in a separate resolution or ordinance.

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

That the following creation of Section 20 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 20. Supermajority vote required to impose, authorize, or raise local taxes or fees.—

(a) No new local tax or fee may be imposed or authorized and no local tax or fee may be raised by any municipality, county, school board, or special district except through a vote

26 | approved by two-thirds of the membership of the jurisdiction or
 27 | special district.

28 | (b) As used in this section, the term:

29 | (1) "Fee" means any charge or payment required by
 30 | ordinance or regulation.

31 | (2) "Raise" means:

32 | a. To increase or authorize an increase in the rate of a
 33 | local tax or fee imposed on a percentage or per mill basis;

34 | b. To increase or authorize an increase in the amount of a
 35 | local tax or fee imposed on a flat or fixed amount basis; or

36 | c. To decrease or eliminate a local tax or fee exemption.

37 | (c) A local tax or fee to be imposed, authorized, or
 38 | raised under this section must be contained in a separate
 39 | ordinance or resolution that contains no other subject.

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 41 | BE IT FURTHER RESOLVED that the following statement be
 42 | placed on the ballot:

43 | CONSTITUTIONAL AMENDMENT

44 | ARTICLE VII, SECTION 20

45 | SUPERMAJORITY VOTE REQUIRED TO IMPOSE, AUTHORIZE, OR RAISE
 46 | LOCAL TAXES OR FEES.—Proposing an amendment to the constitution
 47 | to prohibit a municipality, county, school board, or special
 48 | district from imposing, authorizing, or raising a local tax or
 49 | fee except by a vote approved by two-thirds of the membership of
 50 | the relevant jurisdiction, and requires any such proposed local

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51 | tax or fee imposition or increase to be contained in a separate
52 | resolution or ordinance.