

By Commissioner Anthony

1 A proposal to revise
2 ARTICLE VII, s. 1, Fla. Const.; authorizing a
3 county or municipality to levy a tax within its
4 boundaries pursuant to ordinance; providing for
5 any such tax to apply only within the
6 unincorporated area of the county.

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8 It is proposed by the Florida Constitution Revision Commission
9 that:

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11 Section 1. Subsection (a) of Section 1 of Article VII
12 of the Florida Constitution is revised by amending that
13 subsection to read:

14 ARTICLE VII
15 FINANCE AND TAXATION

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

18 (a) No tax shall be levied except in pursuance of law.
19 No state ad valorem taxes shall be levied upon real estate or
20 tangible personal property. Except as herein provided, all
21 other forms of taxation shall be preempted to the state except
22 as provided by general law. A county or municipality may by
23 ordinance levy any tax within its boundaries which may be
24 levied by the state or its other political subdivisions;
25 however, any such tax levied by a county shall apply only
26 within the unincorporated area of the county.

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