

By Commissioner Rouson

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1 A proposal to create
2 Section 19 of Article VII of the State Constitution to
3 require that newly adopted constitutional tax
4 exemptions or the expansion of an existing
5 constitutional tax exemption be subject to repeal
6 unless readopted by the electors of the state in a
7 subsequent election.

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9 Be It Proposed by the Constitution Revision Commission of
10 Florida:

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12 Section 19 of Article VII of the State Constitution is
13 created to read:

14 ARTICLE VII
15 FINANCE AND TAXATION

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17 SECTION 19. Tax exemption review.—A new tax exemption or
18 the expansion of an existing tax exemption herein which takes
19 effect on or after January 8, 2019, shall be repealed not more
20 than eight years after the effective date of the new exemption
21 or the expansion of an existing exemption. Such an exemption or
22 an expansion must include a provision requiring that the chief
23 election officer of the state place on the ballot at the general
24 election immediately preceding the scheduled repeal date a
25 measure as to whether the electors of this state wish to retain
26 the new tax exemption or the expansion of an existing exemption
27 or to let it stand repealed. The ballot question shall read
28 substantially as follows: "The following tax exemption
29 ...(description of tax exemption)... which has a value of
30 ...(value of tax exemption)... is scheduled for repeal on
31 ...(repeal date).... Do you wish to retain this exemption?" If
32 approved, the tax exemption, or the expansion thereof, shall

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33 remain in force and effect beyond the scheduled repeal date. If
34 rejected, the tax exemption is repealed on the January 1
35 immediately following the general election. However, if the
36 electors of the state reject the abrogation of the repeal of an
37 existing tax exemption that was expanded effective on or after
38 January 8, 2019, the tax exemption shall revert to the text in
39 existence before the effective date of the most recent
40 amendment, except that any amendments to such text otherwise
41 adopted shall be preserved and continue to operate to the extent
42 that such amendments are not dependent upon the portions of text
43 which expire in accordance with this section.