

Reference:

Article III, Section 20

Ballot Title:

Fairness Initiative Requiring Legislative Determination that Sales Tax Exemptions and Exclusions Serve A Public Purpose

Ballot Summary:

The Legislature shall periodically review sales tax exemptions or excluded services and transactions except: food; prescription drugs; health services; and residential rent, electricity, and heating fuel; and shall continue or create only exemptions or exclusions serving a defined public purpose. Each law shall contain the single subject of a single exemption or exclusion and be approved by three-fifths vote of each legislative house. Exemptions and exclusions not reenacted or adopted by the Legislature are eliminated.

Full Text:

FULL TEXT OF PROPOSED AMENDMENT: BE IT ENACTED BY THE PEOPLE OF FLORIDA THAT:

Article III of the Florida Constitution is hereby amended to add the following as Section 20:

Legislative review and enactment of exemptions and exclusions from the sales tax.--

(a) FAIRNESS INITIATIVE. Except for the current exemptions provided for: food; prescription drugs; health services; and residential rent, electricity and heating fuel, which secure tax fairness, the legislature shall, prior to July 1, 2007, and prior to the first day of July for each tenth year thereafter, review all exemptions and services or transactions excluded from the sales tax existing on or created subsequent to the effective date of this amendment. The Legislature shall reenact only those exemptions or adopt and continue only those exclusions that advance or serve the public purpose of: encouraging economic development and competitiveness; supporting educational, governmental, literary, scientific, religious, or charitable initiatives or institutions; or securing tax fairness. All exemptions or exclusions that are not reenacted or adopted and continued by the adoption of a law in conformity with the enactment requirements provided in this section shall be eliminated effective January 1 subsequent to the July 1 deadline established in this section for the review of all exemptions and exclusions. Each law creating or reenacting a sales tax exemption or creating or continuing an exclusion shall require approval by three-fifths vote of the membership of each house of the Legislature, shall contain the single subject-matter of a single exemption or a single exclusion and shall contain a factual determination that each exemption or exclusion advances or serves a public purpose as enumerated in this section.

(b) CONSTRUCTION. For purpose of this section:

(1) The term sales tax shall mean the tax on sales, use and other transactions levied by the state or authorized to be levied by a local government in chapter 212, Florida Statutes, as of January 1, 2003, except that the term sales tax shall not include the convention development tax, the local option food and beverage tax or the rental car surcharge provided in sections 212.0305, 212.0306, or 212.0606,

Florida Statutes, or the taxation of: the sales of tangible personal property purchased for resale or imported, produced, or manufactured in this state for export; sales of real property; sales of intangible personal property; payment of employee salaries and benefits; or transactions subject to the communications services tax imposed in chapter 202, Florida Statutes.

(2) The term "exclusion" and the phrase "a service or transaction excluded from the sales tax" shall mean a sale or use of tangible personal property or the rendering of services for consideration that is not subject to the sales tax and not specifically exempted on the effective date of this amendment.

(3) To satisfy the enactment limitation of this section that each law shall contain only the single subject-matter of a single exclusion, each law adopting or continuing an exclusion from the sales tax shall include or reference the sale or use or the rendering of a service by a business, industry or profession with at least the same first four digits in its NAICS code number as described by the North American Classification System code published by the United States Census Bureau, or its successor in function.

CONSTITUTIONAL AMENDMENT PETITION FORM

PLEASE PRINT LEGIBLY

FLORIDA REGISTERED VOTERS ONLY

SIGN ONLY ONCE

104.185---A person who knowingly signs a petition or petitions for a candidate, a minor political party, or an issue more than one time commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

BALLOT TITLE:

Extending existing sales tax to non-taxed services where exclusion fails to serve public purpose

BALLOT SUMMARY:

Except for the payment of employee salaries and benefits, all non-taxed services provided for compensation shall be reviewed by the Legislature to determine whether the exclusion of each service from taxation serves a public purpose. Upon completion of such review, services currently not taxed and which are not exempted from taxation by the Legislature shall be subject to the sales tax on January 1, 2009.

I am a registered voter of Florida and hereby petition the Secretary of State to place the following amendment to the Florida Constitution on the ballot in the general election.

IS THIS A CHANGE OF ADDRESS WITHIN THE SAME COUNTY ONLY FOR VOTER REGISTRATION? ☐ YES ☐ NO

NAME _____

Please print name as it appears on Voter I.D. Card

STREET ADDRESS _____

CITY _____

ZIP _____

COUNTY _____

VOTER REGISTRATION NUMBER _____

(OR) DATE OF BIRTH _____ / _____ / _____

FULL TEXT OF PROPOSED AMENDMENT: BE IT ENACTED BY THE PEOPLE OF FLORIDA THAT:

Article III of the Florida Constitution is hereby amended to add the following as Section 22:

Extension of sales tax to non-taxed services.--

(a) The legislature shall, prior to July 1, 2008, review each service rendered for compensation that is not taxed under the existing sales tax authorized in Chapter 212, Florida Statutes, and shall exempt from future taxation only those services whose exemption is determined to advance or serve a public purpose. Except for the payment of employee salaries and benefits, all services that are not exempted by the legislature shall be subject to the existing sales tax effective January 1, 2009.

(b) To accomplish the public purpose review of each service that is mandated in this section, a single service shall be that rendered by a business, industry or profession with at least the same first four digits in its NAICS code number as described by the North American Industry Classification System code published by the United States Census Bureau, or its successor in function.

RETURN TO: FLORIDIANS AGAINST INEQUITIES IN RATES (FAIR)
P.O. BOX 13689
TALLAHASSEE, FL 32317

For Office Use Only:
Serial Number: _____
Date Approved: _____

X _____
Signature of Registered Voter

Date Signed

*Pd. Pol. Adv. Paid for by
Floridians Against Inequities in Rates (FAIR)
Senator John McKay, Chairman.*

CONSTITUTIONAL AMENDMENT PETITION FORM

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BALLOT TITLE:

Initiative requiring legislative determination that sales tax exemptions serve a public purpose

BALLOT SUMMARY:

The legislature shall periodically review all sales tax exemptions except those currently provided for: food; prescription drugs; health services; and residential rent, electricity and heating fuel. After such review, the legislature shall reenact and continue only those exemptions that advance or serve a legislatively determined public purpose. Sales tax exemptions not reenacted and continued by the legislature shall be eliminated.

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IS THIS A CHANGE OF ADDRESS WITHIN THE SAME COUNTY ONLY
FOR VOTER REGISTRATION? ☐ YES ☐ NO

NAME _____

Please print name as it appears on Voter I.D. Card

STREET ADDRESS _____

CITY _____

ZIP _____

COUNTY _____

VOTER REGISTRATION NUMBER _____

(OR) DATE OF BIRTH _____ / _____ / _____

FULL TEXT OF PROPOSED AMENDMENT: BE IT ENACTED BY THE PEOPLE OF FLORIDA THAT:

Article III of the Florida Constitution is hereby amended to add the following as Section 20:

Periodic legislative review of sales tax exemptions.—

Except for the current exemptions provided for: food; prescription drugs; health services; and residential rent, electricity and heating fuel, the legislature shall, prior to July 1, 2008, and prior to the first day of July for each tenth year thereafter, review all exemptions from the sales tax existing on or created subsequent to the effective date of this amendment. The Legislature shall reenact and continue only those exemptions determined to advance or serve a public purpose. Those exemptions not reenacted and continued shall lapse and end effective January 1 subsequent to the July 1 deadline enumerated in this section for the review of sales tax exemptions.

RETURN TO: FLORIDIANS AGAINST INEQUITIES IN RATES (FAIR)

P.O. BOX 13689

TALLAHASSEE, FL 32317

For Office Use Only

Serial Number: _____

Date Approved: _____

X

Signature of Registered Voter

Date

Date Signed

*Pd. Pol. Adv. Paid for by
Floridians Against Inequities in Rates (FAIR)
Senator John McKay, Chairman.*

To volunteer, contribute, or for more information: www.fairamendment.com

THREE PETITIONS • READ EACH CAREFULLY • SIGN AND DATE ANY OR ALL

CONSTITUTIONAL AMENDMENT PETITION FORM

PLEASE PRINT LEGIBLY FLORIDA REGISTERED VOTERS ONLY SIGN ONLY ONCE

104.185—A person who knowingly signs a petition or petitions for a candidate, a minor political party, or an issue more than one time commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

BALLOT TITLE:

Initiative directing manner by which sales tax exemptions are granted by the legislature

BALLOT SUMMARY:

Each law granting an exemption to the sales tax shall contain a legislative determination that such exemption advances or serves a public purpose and shall contain the single subject of a single exemption.

I am a registered voter of Florida and hereby petition the Secretary of State to place the following amendment to the Florida Constitution on the ballot in the general election.

IS THIS A CHANGE OF ADDRESS WITHIN THE SAME COUNTY ONLY
FOR VOTER REGISTRATION? ☐ YES ☐ NO

NAME _____

Please print name as it appears on Voter I.D. Card

STREET ADDRESS _____

CITY _____ ZIP _____

COUNTY _____

VOTER REGISTRATION NUMBER _____

(OR) DATE OF BIRTH _____ / _____ / _____

FULL TEXT OF PROPOSED AMENDMENT: BE IT ENACTED BY THE PEOPLE OF FLORIDA THAT:

Article III of the Florida Constitution is hereby amended to add the following as Section 21:

Laws creating sales tax exemptions.—

Each law creating or reenacting a sales tax exemption shall contain the single subject matter of a single exemption and shall contain a factual statement of the public purpose advanced or served by the exemption.

**RETURN TO: FLORIDIANS AGAINST INEQUITIES IN RATES (FAIR)
P.O. BOX 13689
TALLAHASSEE, FL 32317**

For Office Use Only:

Serial Number: _____

Date Approved: _____

X _____

Signature of Registered Voter

Date _____

Date Signed

*Pl. Pol. Adv. Paid for by
Floridians Against Inequities in Rates (FAIR)
Senator John McKay, Chairman.*

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