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House 0195: Relating to Tax Exemption Review Committee

H195 GENERAL BILL by Ryan; (CO-SPONSORS) Bucher; Zapata (Linked H 8003, Similar S 0606, Compare S 0604)
Tax Exemption Review Committee; creates Joint Legislative Sales & Use Tax Exemption Review Committee for purpose of reviewing exemptions from general state sales & use tax; provides for appointments to & organization of committee; specifies duties & procedures re such review; requires continuing periodic review of sales & use tax exemptions; provides period of exemption from review for newly enacted exemptions, etc. Creates 11.95. EFFECTIVE DATE: Upon becoming law.
 09/27/05 HOUSE Filed
 10/18/05 HOUSE Referred to Economic Development, Trade & Banking (CC); Finance & Tax (FC); Fiscal Council; Commerce Council
 03/07/06 HOUSE Introduced, referred to Economic Development, Trade & Banking (CC); Finance & Tax (FC); Fiscal Council; Commerce Council
 -HJ 00027
 05/05/06 HOUSE Died in Committee on Economic Development, Trade & Banking (CC)

Bills

Version:	Posted:	Format:
H 0195	09/27/2005	Web Page PDF

Amendments

NO AMENDMENTS AVAILABLE

Bill Analyses

NO BILL ANALYSES AVAILABLE

Vote History

NO VOTE HISTORY AVAILABLE

Citations - Statute

0011.95

Citations - Constitution

NO CONSTITUTION CITATIONS FOUND FOR HOUSE BILL 0195.

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A bill to be entitled

An act relating to the Joint Legislative Sales and Use Tax Exemption Review Committee; creating s. 11.95, F.S.; creating the Joint Legislative Sales and Use Tax Exemption Review Committee for the purpose of reviewing exemptions from the general state sales and use tax; providing for appointments to and organization of the committee; specifying duties and procedures with respect to such review; providing for open meetings; providing for reports; requiring continuing periodic review of sales and use tax exemptions; providing a period of exemption from review for newly enacted exemptions; providing applicability to other legislation proposing to modify, repeal, or enact an exemption; providing an effective date.

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

Section 1. Section 11.95, Florida Statutes, is created to read:

11.95 Joint Legislative Sales and Use Tax Exemption Review Committee.--

(1) The Joint Legislative Sales and Use Tax Exemption Review Committee is created to conduct comprehensive, periodic reviews of all exemptions from the general state sales and use tax. The committee shall consist of nine senators appointed by the President of the Senate and nine representatives appointed by the Speaker of the House of Representatives. The terms of the

29 members of the initial committee for each review cycle shall
30 commence upon appointment and shall run to the general election
31 preceding the organization of the next Legislature. The terms of
32 the members of subsequent committees for each review cycle shall
33 be for 2 years and shall run from the organization of one
34 Legislature to the general election preceding the organization
35 of the next Legislature. A vacancy shall be filled in the same
36 manner as the original appointment. During even-numbered years,
37 the chair of the committee shall be appointed by the President
38 of the Senate, and the vice chair of the committee shall be
39 appointed by the Speaker of the House of Representatives. During
40 odd-numbered years, the chair of the committee shall be
41 appointed by the Speaker of the House of Representatives, and
42 the vice chair of the committee shall be appointed by the
43 President of the Senate.

44 (2) The committee for each review cycle shall have its
45 initial meeting no later than December 1 of the year of its
46 first regular session and thereafter as necessary at the call of
47 the chair at the time and place designated by the chair. A
48 quorum shall consist of a majority of the committee members from
49 each house. During the interim between regular sessions, the
50 committee may conduct its meetings through teleconferences or
51 other similar means. All meetings of the committee shall be open
52 and noticed to the public and subject to order and decorum in
53 accordance with s. 4(e), Art. III of the State Constitution.

54 (3) The committee shall be governed by joint rules adopted
55 by the Legislature pursuant to authority to adopt rules under s.
56 4, Art. III of the State Constitution.

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(4) For purposes of this section, the term:

(a) "General state sales and use tax" means the sales and use tax imposed under chapter 212.

(b) "Exemption" means a provision in chapter 212 that relieves from taxation a sale, use, or other transaction that would, but for such provision, be subject to tax under chapter 212. A transaction that is beyond the reach of chapter 212 by reason of definitional or other exclusions shall not be deemed the subject of an exemption for purposes of this section. Included among the transactions excluded from taxation under chapter 212 and therefore not the subject of an exemption to be reviewed by the committee under this section are the following:

1. Sales that are not retail sales pursuant to s. 212.02(14).

2. Export sales under s. 212.06(5)(a).

3. Sales for resale under s. 212.07.

4. Occasional and isolated sales.

5. The sale or use of intangible property.

6. The sale of real property.

7. The sale or use of services, excepting only those services enumerated as taxable in chapter 212.

(c) "Single exemption" means an exemption that describes a single transaction or an exemption set forth in a section, subsection, or paragraph of chapter 212, whichever describes the fewest number of transactions.

(5) The committee shall have the power and duty to conduct a comprehensive review of all current exemptions from the general state sales and use tax. The committee shall establish

85 criteria by which each exemption shall be evaluated. In
86 developing the evaluation criteria, the committee shall consider
87 the following principles of taxation:

88 (a) Equity.--The Florida tax system should treat
89 individuals equitably. It should impose similar tax burdens on
90 people in similar circumstances and should minimize
91 regressivity.

92 (b) Compliance.--The Florida tax system should facilitate
93 taxpayer compliance. It should be simple and easy to understand
94 so as to minimize compliance costs and increase the visibility
95 and awareness of the taxes being paid. Enforcement and
96 collection of tax revenues should be done in a fair, consistent,
97 professional, predictable, and cost-effective manner.

98 (c) Pro-competitiveness.--The Florida tax system should be
99 responsive to interstate and international competition in order
100 to encourage savings and investment in plants, equipment,
101 people, and technology in Florida.

102 (d) Neutrality.--The Florida tax system should affect
103 competitors uniformly and not become a tool for "social
104 engineering." It should minimize government involvement in
105 investment decisions, making any such involvement explicit, and
106 should minimize pyramiding.

107 (e) Stability.--The Florida tax system should produce
108 revenues in a stable and reliable manner that is sufficient to
109 fund appropriate governmental functions and expenditures.

110 (f) Integration.--The Florida tax system should balance
111 the need for integration of federal, state, and local taxation.

112 (g) Public purpose.--Any sales and use tax exemption under

113 the Florida tax system should be based upon a determination that
114 the exemption promotes an important state interest, including,
115 but not limited to, economic development, job creation and
116 retention, economic diversification, and community
117 revitalization.

118 (6) In conducting its review of each exemption from the
119 general state sales and use tax, the committee shall make
120 findings of fact and recommend whether the exemption should be
121 retained, modified, or repealed. Each recommendation must be
122 made by majority vote of the committee members. If a majority
123 vote of the committee members cannot be achieved, the committee
124 must recommend that the exemption be retained. The findings of
125 fact and recommendations of the committee shall be made by
126 reports to the President of the Senate and the Speaker of the
127 House of Representatives.

128 (7) The committee may use its discretion in determining
129 the order in which it reviews the exemptions; however, the
130 committee should review approximately one-third of the
131 exemptions each year of a 3-year review period. No exemption
132 shall be reviewed more than once during any 3-year review
133 period. For the initial 3-year review, the committee shall
134 submit, to the President of the Senate and the Speaker of the
135 House of Representatives, its reports not later than 30 days
136 prior to each regular session in the years 2007, 2008, and 2009.
137 The committee shall begin a new 3-year review cycle of all
138 exemptions from the general state sales and use tax every 10
139 years following the termination of the previous review cycle.
140 For each subsequent 3-year review, the committee shall submit

its reports not later than 30 days prior to the regular session of each year of that review period, beginning with the 10th year after the year of the final report for the previous review.

(8) At the regular session following submission of each annual report to the presiding officers of the Legislature, the ranking member of each house of the Legislature on the committee shall sponsor and file for introduction in his or her respective house of the Legislature bills presenting for modification or repeal those exemptions from the general state sales and use tax that were recommended by the committee for modification or repeal in the report submitted immediately prior to the session in which introduced. However, if either such member voted against the recommendation of the committee, another member of the committee from that house of the Legislature who voted for the recommendation of the committee shall sponsor the bill in that house of the Legislature. Each bill filed under this subsection shall be exempt from any filing limits applicable in either house of the Legislature and shall be limited to a single exemption and for that purpose only. Upon introduction, each bill filed under this subsection shall be placed on the calendar of the respective house of the Legislature without reference to any committee and must be submitted to a vote of the members of the house of the Legislature in which introduced no later than the eighth week of the session in which introduced, unless the substance of the bill has already been voted on by the members of the other house of the Legislature in another bill during that session and defeated. In addition, each bill filed under this subsection that receives a majority vote in the house of

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169 the Legislature in which introduced must be submitted to a vote
170 of the members of the other house of the Legislature during that
171 session, unless the substance of the bill has already been voted
172 on by the members of the other house of the Legislature in
173 another bill during that session and defeated.

174 (9) In no event shall the repeal of an exemption take
175 effect sooner than 180 days following its passage by the
176 Legislature.

177 (10) Any new exemption from taxation under chapter 212 is
178 exempt from review under this section for 6 years after it takes
179 effect.

180 (11) Nothing contained in this section shall preclude, or
181 be construed to limit, a legislator from filing for any
182 legislative session a bill proposing to modify, repeal, or enact
183 any exemption from the general state sales and use tax or the
184 imposition of such taxation on the sales of any service.

185 Section 2. This act shall take effect upon becoming a law.

