

Amendment No. 29

Commissioner Story offered the following:

**Amendment to Substitute Amendment (Amendment No. 8) (with
ballot statement and title amendments)**

Remove lines 5-121 and insert:

SECTION 1. Taxation; appropriations; state expenses; ~~state
revenue limitation.~~--

(a) No tax shall be levied except in pursuance of law. No state ad valorem taxes shall be levied upon real estate or tangible personal property. All other forms of taxation shall be preempted to the state except as provided by general law.

(b) Motor vehicles, boats, airplanes, trailers, trailer coaches and mobile homes, as defined by law, shall be subject to a license tax for their operation in the amounts and for the purposes prescribed by law, but shall not be subject to ad valorem taxes.

(c) No money shall be drawn from the treasury except in pursuance of appropriation made by law.

(d) Provision shall be made by law for raising sufficient revenue to defray the expenses of the state for each fiscal period.

(e) The legislature or the governing board of a county, municipality, school board, or special district may not take the following actions unless the action is first approved by at least a two-thirds vote of the membership of each house of the legislature or at least a two-thirds vote of the governing board's membership:

Amendment No. 29

28 (1) Levy a new tax, special assessment, non-ad valorem
29 assessment, or fee;

30 (2) Increase the rate of an existing tax, special
31 assessment, non-ad valorem assessment, or fee;

32 (3) Expand a tax base or a geographic area subject to a
33 tax, special assessment, non-ad valorem assessment, or fee; or

34 (4) Eliminate an exemption from a tax, special assessment,
35 non-ad valorem assessment, or fee.

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37 The two-thirds vote required by this subsection shall not apply
38 to penalties, fines, or charges for goods and services. The two-
39 thirds vote required by this subsection shall not apply to ad
40 valorem taxes as long as there exists a statutory limit on
41 maximum millage rates that requires a super-majority vote of the
42 governing body to exceed the limit. Except as provided herein,
43 ~~state revenues collected for any fiscal year shall be limited to~~
44 ~~state revenues allowed under this subsection for the prior~~
45 ~~fiscal year plus an adjustment for growth. As used in this~~
46 ~~subsection, "growth" means an amount equal to the average annual~~
47 ~~rate of growth in Florida personal income over the most recent~~
48 ~~twenty quarters times the state revenues allowed under this~~
49 ~~subsection for the prior fiscal year. For the 1995-1996 fiscal~~
50 ~~year, the state revenues allowed under this subsection for the~~
51 ~~prior fiscal year shall equal the state revenues collected for~~
52 ~~the 1994-1995 fiscal year. Florida personal income shall be~~
53 ~~determined by the legislature, from information available from~~
54 ~~the United States Department of Commerce or its successor on the~~
55 ~~first day of February prior to the beginning of the fiscal year.~~

Amendment No. 29

~~State revenues collected for any fiscal year in excess of this limitation shall be transferred to the budget stabilization fund until the fund reaches the maximum balance specified in Section 19(g) of Article III, and thereafter shall be refunded to taxpayers as provided by general law. State revenues allowed under this subsection for any fiscal year may be increased by a two thirds vote of the membership of each house of the legislature in a separate bill that contains no other subject and that sets forth the dollar amount by which the state revenues allowed will be increased. The vote may not be taken less than seventy-two hours after the third reading of the bill. For purposes of this subsection, "state revenues" means taxes, fees, licenses, and charges for services imposed by the legislature on individuals, businesses, or agencies outside state government. However, "state revenues" does not include: revenues that are necessary to meet the requirements set forth in documents authorizing the issuance of bonds by the state; revenues that are used to provide matching funds for the federal Medicaid program with the exception of the revenues used to support the Public Medical Assistance Trust Fund or its successor program and with the exception of state matching funds used to fund elective expansions made after July 1, 1994; proceeds from the state lottery returned as prizes; receipts of the Florida Hurricane Catastrophe Fund; balances carried forward from prior fiscal years; taxes, licenses, fees, and charges for services imposed by local, regional, or school district governing bodies; or revenue from taxes, licenses, fees, and charges for services required to be imposed by any amendment or~~

Amendment No. 29

~~revision to this constitution after July 1, 1994. An adjustment to the revenue limitation shall be made by general law to reflect the fiscal impact of transfers of responsibility for the funding of governmental functions between the state and other levels of government. The legislature shall, by general law, prescribe procedures necessary to administer this subsection.~~

== B A L L O T S T A T E M E N T A M E N D M E N T ==

Remove lines 124-136 and insert:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 1

SUPERMAJORITY VOTES REQUIRED FOR THE CREATION OF NEW OR INCREASED TAXES, ASSESSMENTS, AND FEES.--Replaces the existing limit on state revenues with a requirement that new or increased taxes, assessments, fees, including the elimination of exemptions, be approved by a two-thirds vote of the membership of each house of the legislature or a two-thirds vote of the governing board of a local government. Provides that supermajority voting requirements do not apply to penalties, fines, or charges for services, or ad valorem taxes that are limited by statute.

===== T I T L E A M E N D M E N T =====

Remove lines 139-144 and insert:

Resolution of the Taxation and Budget Reform Commission
A resolution proposing an amendment to Section 1 of Article VII of the State Constitution to replace the existing state revenue limit with a requirement that new or increased taxes,

Amendment No. 29

112 assessments, and fees be approved by a supermajority vote of the
113 Legislature or a supermajority vote of a local governing board,
114 with certain exceptions.