

Revised Meeting Agenda  
Finance and Taxation Committee  
Taxation and Budget Reform Commission  
**37 Senate Office Building**  
Tallahassee, Florida  
**February 11, 2008**  
1:00 p.m. – 6:00 p.m.

AND

Continued  
**301 Senate Office Building**  
Tallahassee, Florida  
**February 12, 2008**  
1:30 p.m. – 6:00 p.m.

*(Issues not completed at February 11 meeting will carry forward to February 12)*

- 1) Call to Order
- 2) Roll Call
- 3) Chair's Remarks
  - Introduction of, and presentation by Dr. Antonio Villamil, TBRC Economist, regarding economic development review of proposals and issues to come before the committee and commission
- 4) Constitutional Proposal 0045 by Commissioner Mike Hogan – relating to state and local spending limits
- 5) Constitutional Proposal 0041 by Commissioner Barney Barnett – relating to revenue caps for local and state governments
- 6) Committee discussion on issues related to January 29 ballot outcome, whether and how to proceed with property tax issues
- 7) Consideration of proposals related to ad valorem and tax equity issues
  - Constitutional Proposal 0006 by Commissioner Wilkinson – relating to valuation of properties used as working waterfronts
  - Constitutional Proposal 0008 by Commissioner Scott – relating to valuation of properties used as working waterfronts

- Constitutional Proposal 0034 by Commissioner Lacasa – relating to valuation of properties used as working waterfronts
- Statutory Recommendation 0013 by Finance and Tax Committee - relating to just valuation of property for ad valorem assessment
- Constitutional Proposal 0023 by Commissioner Margolis – relating to a one time homestead exemption on residential property owned by non-residents
- Constitutional Proposal 0042 by Commissioner Barney Barnett – relating to removal of presumption of correctness from property appraisers, shifting burden of proof to property appraiser, and allowing for award of attorney’s fees following a challenge
- Constitutional Proposal 0043 by Commissioner Barney Barnett – relating to shifting of burden of proof on assessments to property appraiser

8) Consideration of proposals related to ad valorem, tax equity, and sales tax issues

- Constitutional Proposal 0002 by Commissioner McKay (co-sponsored by Commissioners Rouson and Les Miller) – relating to reduction of ad valorem required local effort and replacement of revenues from sales tax review
- Constitutional Proposal 0021 by Commissioner Lacasa – relating to tangible personal property taxation, homestead exemptions and increased sales tax

9) Consideration of proposals related to review of sales taxes on goods and services

- Constitutional Proposal 0007 by Finance and Tax Committee – relating to a mandatory legislative review of sales tax exemptions
- Statutory Recommendation 0029 by Finance and Tax Committee – relating to a mandatory legislative review of sales tax exemptions
- Constitutional Proposal 0012 by Finance and Tax Committee – relating to a mandatory legislative review of exclusions of sales taxes on services

10) Discussion of next steps of Finance and Tax Committee in advancing any proposals favorably recommended

11) Announcements

12) Adjourn