

## Amendment No. 1

Commissioner McKay offered the following:

**Amendment (with ballot statement amendment)**

Remove lines 177-210 and insert:

(a) The legislature shall eliminate, in the budget adopted for the 2010-2011 fiscal year, the ad valorem property tax set as the required local effort for all school districts under the Florida Education Finance Program, or its successor in function, by the combination of the following legislative actions:

(1) repeal of sales tax exemptions determined not to advance or serve a paramount public purpose, except for the current exemptions for: food; prescription drugs; health services; and residential rent, electricity and heating fuel, which exemptions advance tax fairness;

(2) an increase of up to one percentage point to the sales tax rate;

(3) spending reductions within the state budget; or

(4) other revenues or tax reform initiatives identified or enacted by the legislature.

In implementing and adopting the legislative actions enumerated in this section, the amount appropriated in the General Appropriations Act in the 2010-2011 fiscal year shall be not less than the amount appropriated in the 2008-2009 fiscal year for the funding of public schools under the Florida Education Finance Program and for the funding of state public community colleges and regionally accredited state and private colleges

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and universities, as increased by the average historical growth for such amounts during the prior two state fiscal years, which appropriated amounts shall be referred to in this section as the "education hold harmless amount."

(b) Nothing contained herein shall be construed to replace or eliminate: the ad valorem tax millage dedicated to capital outlay, school renovation and repair, or for the payment of lease purchase obligations authorized by general law; voter-approved millage authorized in this constitution; or discretionary ad valorem millage for school districts authorized by law.

(c) Each law creating a sales tax exemption shall contain the single subject matter of a single exemption and a legislative finding that the exemption advances or serves the public purpose of: encouraging economic development and competitiveness; supporting educational, governmental, literary, scientific, religious, or charitable initiatives or institutions; or securing tax fairness.

== 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 233-243 and insert:

REPLACEMENT OF SCHOOL PROPERTY TAXES AS REQUIRED LOCAL EFFORT SET BY LEGISLATURE.--Directing Legislature to replace school property taxes required by the Legislature by repealing sales tax exemptions, a one cent increase in the sales tax rate and other legislative spending reductions or revenue initiatives. Excluded from repeal are exemptions for food; prescription drugs; health services; and residential rent,

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56 electricity and heating fuel. Limiting subject matter of laws  
57 granting future exemptions. Limiting annual increases in  
58 assessment of non-homestead real property.