

1 Resolution of the Taxation and Budget Reform Commission  
2 A joint resolution proposing an amendment to Section 9 of  
3 Article VII of the State Constitution to require the  
4 Legislature to authorize local option taxes to supplement  
5 funding for public community colleges.  
6

7 Be It Resolved by the Taxation and Budget Reform Commission:  
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9 That the following amendment to Section 9 of Article VII of  
10 the State Constitution is agreed to and shall be submitted to  
11 the electors of this state for approval or rejection at the next  
12 general election or at an earlier special election specifically  
13 authorized by law for that purpose:

14 ARTICLE VII

15 FINANCE AND TAXATION

16 SECTION 9. Local taxes.--

17 (a) Counties, school districts, and municipalities shall,  
18 and special districts may, be authorized by law to levy ad  
19 valorem taxes and may be authorized by general law to levy other  
20 taxes, for their respective purposes, except ad valorem taxes on  
21 intangible personal property and taxes prohibited by this  
22 constitution.

23 (b) Ad valorem taxes, exclusive of taxes levied for the  
24 payment of bonds and taxes levied for periods not longer than  
25 two years when authorized by vote of the electors who are the  
26 owners of freeholds therein not wholly exempt from taxation,  
27 shall not be levied in excess of the following millages upon the  
28 assessed value of real estate and tangible personal property:  
29 for all county purposes, ten mills; for all municipal purposes,

30 ten mills; for all school purposes, ten mills; for water  
31 management purposes for the northwest portion of the state lying  
32 west of the line between ranges two and three east, 0.05 mill;  
33 for water management purposes for the remaining portions of the  
34 state, 1.0 mill; and for all other special districts a millage  
35 authorized by law approved by vote of the electors who are  
36 owners of freeholds therein not wholly exempt from taxation. A  
37 county furnishing municipal services may, to the extent  
38 authorized by law, levy additional taxes within the limits fixed  
39 for municipal purposes.

40 (c) Counties served by an open-access public institution  
41 whose primary mission and responsibility includes providing  
42 lower level undergraduate instruction and awards associate  
43 degrees shall be authorized by law to levy a local option sales  
44 tax to supplement the funding of the institution upon approval  
45 of the electors. The tax shall not be levied unless it is  
46 approved by the electors of each county served by the  
47 institution. The local option tax shall sunset after five years  
48 and may be reauthorized by the electors as provided by law.

49  
50 BE IT FURTHER RESOLVED that the following statement be  
51 placed on the ballot:

52 CONSTITUTIONAL AMENDMENT

53 ARTICLE VII, SECTION 9

54 LOCAL OPTION COMMUNITY COLLEGE FUNDING.—This proposed  
55 amendment to the State Constitution requires the Legislature to  
56 provide a process by law to permit counties to submit a  
57 referendum to the voters for a local option sales tax to

F L O R I D A T B R C

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58 supplement community college funding. Approved taxes will sunset  
59 after five years and may be reauthorized by the voters.

