

Amendment No. 11

Commissioner Corcoran offered the following:

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

Remove lines 5-121 and insert:

That the following amendment to Section 1 of Article VII of the State Constitution is agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 1. Taxation; appropriations; state expenses; state and local government 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.

Amendment No. 11

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

(e) Except as provided herein, state revenues collected for any fiscal year shall be limited to state revenues allowed under this subsection for the prior fiscal year plus an adjustment for growth. As used in this subsection, "growth" means an amount equal to ~~the average annual rate of growth in Florida personal income over the most recent twenty quarters~~ times the state revenues allowed under this subsection for the prior fiscal year multiplied by the sum of one percentage point plus the combined average annual rate of change in population and in the Consumer Price Index as initially reported by the United States Department of Labor, or successor reports, over the most recent five years. For the 2009-2010 ~~1995-1996~~ fiscal year, the state revenues allowed under this subsection for the prior fiscal year shall equal the state revenues collected in the 2007-2008 fiscal year plus an adjustment for growth for the 2008-2009 ~~1994-1995~~ fiscal year. ~~Florida personal income shall be determined by the legislature, from information available from the United States Department of Commerce or its successor on the first day of February prior to the beginning of the fiscal year.~~ 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, or returned ~~and thereafter shall be refunded~~ to taxpayers as provided by general law. State revenues allowed under this subsection for any fiscal

Amendment No. 11

54 year may be increased by a two-thirds vote of the membership of
55 each house of the legislature in a separate bill that contains
56 no other subject and that sets forth the dollar amount by which
57 the state revenues allowed will be increased. The vote may not
58 be taken less than seventy-two hours after the third reading of
59 the bill. For purposes of this subsection, "state revenues"
60 means taxes, fees, licenses, fines and charges for services
61 imposed by the legislature on individuals, businesses, or
62 agencies outside state government. However, "state revenues"
63 does not include: revenues that are necessary to meet the
64 requirements set forth in documents authorizing the issuance of
65 bonds by the state prior to July 1, 2008; ~~revenues that are used~~
66 ~~to provide matching funds for the federal Medicaid program with~~
67 ~~the exception of the revenues used to support the Public Medical~~
68 ~~Assistance Trust Fund or its successor program and with the~~
69 ~~exception of state matching funds used to fund elective~~
70 ~~expansions made after July 1, 1994~~; proceeds from the state
71 lottery returned as prizes; receipts of the Florida Hurricane
72 Catastrophe Fund and Citizens Property Insurance Corporation;
73 receipts of public universities and community colleges; balances
74 carried forward from prior fiscal years; taxes, licenses, fees,
75 and charges for services imposed by local, regional, or school
76 district governing bodies; or revenue from taxes, licenses,
77 fees, and charges for services required to be imposed by any
78 amendment or revision to this constitution after July 1, 1994.
79 An adjustment to the revenue limitation shall be made by general
80 law to reflect the fiscal impact of transfers of responsibility
81 for the funding of governmental functions between the state and

Amendment No. 11

other levels of government. The legislature shall, by general law, prescribe procedures necessary to administer this subsection.

(f)(1) The legislature shall enact revenue limits by general law applicable to counties, municipalities, independent special districts, and school districts.

(2) General law establishing the revenue limits shall:

a. address fiscally responsible counties and municipalities with additional flexibility;

b. address additional flexibility to fiscally distressed counties and municipalities;

c. address the needs for financing economic development initiatives and address the needs for adjustments to revenue limits for counties, municipalities, and independent special districts for additional revenues resulting from economic development programs specifically designed to create private-sector job growth or redevelopment of slum, blighted, or economically distressed areas;

d. provide for adjustments to a revenue limit to reflect the fiscal impact of transfers of responsibility for the funding of governmental functions among local governments or between local governments and the state;

e. require supermajority vote of a local governing board to exceed a revenue limit;

f. determine the revenue sources to be included within the revenue limits;

g. include a growth index for the revenue limits on the counties, municipalities, and independent special districts that

Amendment No. 11

reflects population changes and inflation as measured by the
Consumer Price Index or successor index, except that the
property tax base shall be used instead of population when
population statistics are not available;

h. include a growth index for the revenue limits on school
districts that reflects enrollment changes and inflation as
measured by the Consumer Price Index or successor index; and

i. provide for suspensions of revenue limits for areas
declared disaster areas by the Governor or President of the
United States.

ARTICLE XII

SCHEDULE

SECTION 28. Local government revenue limits.--Implementing
legislation for the creation of local government revenue limits
required by Section 1(f) of Article VII, shall take effect no
later than October 1, 2010.

== 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

ARTICLE XII, SECTION 28

REVISED STATE REVENUE LIMIT TO REDUCE STATE REVENUE GROWTH;
CREATION OF LOCAL GOVERNMENT REVENUE LIMITS.--Limits state
revenues based on population changes and inflation plus one
percent, rather than personal income growth under the existing
limit. Requires the Legislature to provide revenue limits for
counties, municipalities, school districts, and independent

Amendment No. 11

special districts that reflect population or enrollment changes
and inflation. Requires voter approval of new local taxes.
Requires supermajority vote of local governing board to exceed a
revenue limit.

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

Remove line(s) 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 revise the state revenue limit and
require the Legislature to enact local government revenue
limits.