

Amendment No. 12

Commissioner Levesque offered the following:

Amendment (with ballot statement and title amendments)

Remove line(s) 11-81 and insert:

That the following creation of Section 19 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:

SECTION 19. Mandated repeal of exemptions and exclusions from state sales tax to replace the ad valorem property taxes set by the legislature under the Florida Education Finance Program.--

(a) The legislature shall eliminate the ad valorem property tax applicable to assessments beginning January 1, 2011, set as the required local effort for all school districts under the Florida Education Finance Program, or its successor in function. Thereafter, the full revenue impact of the elimination of the required local effort shall be offset by:

(1) the repeal of sales tax exemptions determined not to advance or serve a 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) a sales tax increase of up to one cent in the sales tax rate in existence on January 6, 2009; and

Amendment No. 12

27 (3) spending reductions for other components of the state
28 budget and revenue increases resulting from economic growth
29 attributable to lower property taxes.

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

37 (c) Commencing in the 2011-2012 fiscal year and each
38 fiscal year thereafter, the legislature shall be preempted from
39 requiring the levy of an ad valorem property tax as a required
40 local funding effort participation by school districts in the
41 Florida Education Finance Program. Nothing contained in this
42 section replaces or eliminates: the ad valorem tax millage
43 dedicated to capital outlay, school renovation and repair, or
44 for the payment of lease purchase obligations authorized by
45 general law; voter-approved millage authorized in the
46 constitution; or discretionary ad valorem millage for school
47 districts authorized by law.

48 (d) (1) The term "required local effort" means the ad
49 valorem property taxes set by the Legislature pursuant to
50 section 1011.62(4), Florida Statutes. Such term does not include
51 the voter-approved millage currently authorized in section
52 1011.73, Florida Statutes, or the discretionary ad valorem tax
53 millage authorized in section 1011.62(5) and 1011.71(1), Florida
54 Statutes.

Amendment No. 12

55 (2) The term "sales tax" means the tax on sales, use, and
56 other transactions levied by the state on November 4, 2008,
57 except that the term "sales tax" does not include the convention
58 development tax, the local option food and beverage tax or the
59 rental car surcharge provided in sections 212.0305, 212.0306, or
60 212.0606, Florida Statutes, or the taxation of: the sales of
61 tangible personal property purchased for resale or imported,
62 produced, or manufactured in this state for export; sales of
63 real property; or sales of intangible personal property; or
64 sales of services.

65
66 == B A L L O T S T A T E M E N T A M E N D M E N T ==

67 Remove lines 86-97 and insert:

68 ARTICLE VII, SECTION 19

69 REPLACEMENT OF CERTAIN PROPERTY TAXES WITH OTHER REVENUES
70 TO FUND EDUCATION.--This proposed amendment to the State
71 Constitution directs the Legislature to replace school property
72 taxes required under the Florida Education Finance Program with
73 funds generated from the repeal of sales tax exemptions and up
74 to a one cent increase in the sales tax, spending reductions on
75 other programs, and additional revenues resulting from the
76 economic growth created by lower property taxes.

77
78 ===== T I T L E A M E N D M E N T =====

79 Remove lines 2-6 and insert:

80 A resolution proposing the creation of Section 19 of
81 Article VII of the State Constitution to provide for the

TBRC AMENDMENT

Measure No. CP0002

Amendment No. 12

82 replacement of certain property taxes with other revenues
83 to