

Amendment No. 4

Commissioner M. Barnett offered the following:

Amendment (with ballot statement and title amendments)

Remove lines 10-86 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:

ARTICLE VII

FINANCE AND TAXATION

SECTION 19. Legislative review of exemptions from the tax on sales, use, and other transactions and services not subject to the tax on sales, use, and other transactions.--

(a) The legislature shall, by general law, prior to January 1, 2010, establish a procedure to review, except as provided in subsection (b), each exemption from the tax on sales, use, and other transactions codified in chapter 212, Florida Statutes. This procedure will also include a review of services not subject to the tax on sales, use, and other transactions. The legislature shall consider as part of the review whether an exemption or exclusion of a service meets criteria that are to be established by general law. This procedure shall be repeated every twenty years.

(b) The review mandated by this section shall not include a review of exemptions for items purchased for subsequent resale, intangible personal property, tangible personal property

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imported or produced for export, sale of real property, and purchases of agricultural products for further processing for resale.

(c) The review shall produce recommendations to the legislature on which exemptions should be retained, repealed, or modified and which services should be made subject to taxation. It may also produce recommendations for the creation of new exemptions from the tax on sales, use, and other transactions which advance a public purpose as established by law.

(d) No exemption shall be repealed or modified and no new exemption shall be created without a majority vote of each house of the legislature.

(e) Nothing contained in this section shall preclude, or be construed to limit, a legislator from filing for any legislative session a bill proposing to repeal, modify, or enact any exemption from the state general sales and use tax or the imposition of such tax on the sale of any service.

== 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 90-100 and insert:

ARTICLE VII, SECTION 19

LEGISLATIVE REVIEW OF SALES TAX EXEMPTIONS AND SERVICES NOT SUBJECT TO THE SALES TAX.--This proposed amendment to the State Constitution requires the Legislature to review sales tax exemptions and services not subject to the sales tax every 20 years. As part of the review, the Legislature must consider whether an exemption or service satisfies criteria to be established by law. The review shall result in recommendations

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for new exemptions; the repeal, modification, and retention of
existing exemptions; and identification of services that should
be subject to sales tax.

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

Remove line(s) 2-6 and insert:

A resolution proposing the creation of Section 19 of
Article VII of the State Constitution to require the
Legislature to create a process by law to review sales tax
exemptions and services not subject to the sales tax at
twenty-year intervals.