

Amendment No. 8

1 Commissioner Hogan offered the following:

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3 **Substitute Amendment to Amendment (Amendment No. 1) (with**
4 **ballot statement and title amendments)**

5 Remove lines 23-243 and insert:

6 That the following amendment to Section 1 of Article VII
7 and the creation of Section 19 of Article VII and a new section
8 in Article XII of the State Constitution is agreed to and shall
9 be submitted to the electors of this state for approval or
10 rejection at the next general election or at an earlier special
11 election specifically authorized by law for that purpose:

12 ARTICLE VII

13 FINANCE AND TAXATION

14 SECTION 1. Taxation; appropriations; state expenses; ~~state~~
15 ~~revenue limitation.--~~

16 (a) No tax shall be levied except in pursuance of law. No
17 state ad valorem taxes shall be levied upon real estate or
18 tangible personal property. All other forms of taxation shall be
19 preempted to the state except as provided by general law.

20 (b) Motor vehicles, boats, airplanes, trailers, trailer
21 coaches and mobile homes, as defined by law, shall be subject to
22 a license tax for their operation in the amounts and for the
23 purposes prescribed by law, but shall not be subject to ad
24 valorem taxes.

25 (c) No money shall be drawn from the treasury except in
26 pursuance of appropriation made by law.

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

30 (e) Except as provided herein, state revenues collected
31 for any fiscal year shall be limited to state revenues allowed
32 under this subsection for the prior fiscal year plus an
33 adjustment for growth. As used in this subsection, "growth"
34 means an amount equal to the average annual rate of growth in
35 Florida personal income over the most recent twenty quarters
36 times the state revenues allowed under this subsection for the
37 prior fiscal year. For the 1995-1996 fiscal year, the state
38 revenues allowed under this subsection for the prior fiscal year
39 shall equal the state revenues collected for the 1994-1995
40 fiscal year. Florida personal income shall be determined by the
41 legislature, from information available from the United States
42 Department of Commerce or its successor on the first day of
43 February prior to the beginning of the fiscal year. State
44 revenues collected for any fiscal year in excess of this
45 limitation shall be transferred to the budget stabilization fund
46 until the fund reaches the maximum balance specified in Section
47 19(g) of Article III, and thereafter shall be refunded to
48 taxpayers as provided by general law. State revenues allowed
49 under this subsection for any fiscal year may be increased by a
50 two-thirds vote of the membership of each house of the
51 legislature in a separate bill that contains no other subject
52 and that sets forth the dollar amount by which the state
53 revenues allowed will be increased. The vote may not be taken
54 less than seventy-two hours after the third reading of the bill.

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For purposes of this subsection, "state revenues" means taxes, fees, licenses, and charges for services imposed by the legislature on individuals, businesses, or agencies outside state government. However, "state revenues" does not include: revenues that are necessary to meet the requirements set forth in documents authorizing the issuance of bonds by the state; revenues that are used to provide matching funds for the federal Medicaid program with the exception of the revenues used to support the Public Medical Assistance Trust Fund or its successor program and with the exception of state matching funds used to fund elective expansions made after July 1, 1994; proceeds from the state lottery returned as prizes; receipts of the Florida Hurricane Catastrophe Fund; balances carried forward from prior fiscal years; taxes, licenses, fees, and charges for services imposed by local, regional, or school district governing bodies; or revenue from taxes, licenses, fees, and charges for services required to be imposed by any amendment or revision to this constitution after July 1, 1994. An adjustment to the revenue limitation shall be made by general law to reflect the fiscal impact of transfers of responsibility for the funding of governmental functions between the state and other levels of government. The legislature shall, by general law, prescribe procedures necessary to administer this subsection.

SECTION 19. Taxpayer Protection Amendment.--

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

(b) General law establishing revenue limits shall:

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- 83 (1) reward fiscally responsible counties and
84 municipalities with additionally flexibility;
- 85 (2) provide additional flexibility to fiscally distressed
86 counties and municipalities;
- 87 (3) require voter approval of new taxes;
- 88 (4) provide for adjustments to a revenue limit to reflect
89 the fiscal impact of transfers of responsibility for the funding
90 of governmental functions among local governments or between
91 local governments and the state;
- 92 (5) require supermajority vote of the legislature or a
93 local governing board to exceed a revenue limit;
- 94 (6) determine the revenue sources to be included within
95 the revenue limits;
- 96 (7) include a growth index for the revenue limits on the
97 state, counties, municipalities, and independent special
98 districts that reflects population changes and inflation as
99 measured by the Consumer Price Index or successor index, except
100 that the property tax base shall be used instead of population
101 when population statistics are not available;
- 102 (8) include a growth index for the revenue limits on
103 school districts that reflects enrollment changes and inflation
104 as measured by the Consumer Price Index or successor index; and
- 105 (9) provide for suspensions of revenue limits for areas
106 declared disaster areas by the Governor or President of the
107 United States.

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ARTICLE XII

SCHEDULE

(a) The amendment to Section 1 of Article VII repealing the state revenue limit based on personal income growth shall take effect July 1, 2010.

(b) Implementing legislation required by Section 19 of Article VII, shall take effect no later than July 1, 2010, for the state revenue limit and October 1, 2010 for the revenue limits applicable to counties, municipalities, independent special districts, and school districts.

== BALLOT STATEMENT AMENDMENT ==

Remove line(s) 247-259 and insert:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTIONS 1 AND 19

ARTICLE XII, NEW SECTION

TAXPAYER PROTECTION AMENDMENT.--Requires the Legislature to enact revenue limits for the state and local governments that reflect inflation and population changes. Revenue limits for school districts must reflect inflation and enrollment changes. Implementing legislation shall provide for: voter approval of new taxes; a supermajority vote of the Legislature or a local governing board to exceed a revenue limit; flexibility to fiscally distressed counties and municipalities; and flexibility to fiscally responsible local governments.

===== TITLE AMENDMENT =====

TBRC AMENDMENT

Measure No. CS for CS for CP0045

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139 Remove lines 1-19 and insert:
140 Resolution of the Taxation and Budget Reform Commission
141 A resolution proposing an amendment to Section 1 of
142 Article VII and the creation of Section 19 of Article VII
143 of the State Constitution to require the Legislature to
144 enact state and local government revenue limits.