

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: PCB GEAC 07D-03 Special Election Property Tax
SPONSOR(S): Government Efficiency & Accountability Council and Attkisson
TIED BILLS: **IDEN./SIM. BILLS:**

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
Orig. Comm.: Government Efficiency & Accountability Council	13 Y, 0 N	Kruse	Cooper
1) _____	_____	_____	_____
2) _____	_____	_____	_____
3) _____	_____	_____	_____
4) _____	_____	_____	_____
5) _____	_____	_____	_____

SUMMARY ANALYSIS

Section 5 of Article XI of the Florida Constitution provides that proposed amendments to the constitution are to be submitted to the electors at a general election. However, pursuant to a law enacted by the affirmative vote of three-fourths of the membership of each house, the Legislature may submit a proposed amendment to the voters at a special election held no sooner than 90 days after the proposed amendment is filed with the custodian of state records. The next general election is scheduled for November 4, 2008. There is a presidential preference primary scheduled for January 29, 2008.

The bill provides for a special election to be held on January 29, 2008, to submit a proposed House Joint Resolution (HJR), contained in PCB GEAC 07D-01, to the electors for approval or rejection.

The proposed HJR includes:

- Doubling the Homestead Exemption;
- Save Our Homes Portability;
- A New Homesteaders Exemption;
- A New Exemption for Low Income Seniors;
- Incentives for Affordable Housing;
- Tax Protections for Working Waterfronts; and
- Election of All Property Appraisers.

The bill contains an appropriation of \$60,000 to the Department of State to implement the special election.

The bill has an effective date of upon becoming law, contingent on passage of the HJR.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. HOUSE PRINCIPLES ANALYSIS:

The bill does not appear to implicate any House principles.

B. EFFECT OF PROPOSED CHANGES:

Section 5 of Article XI of the Florida Constitution provides that proposed amendments to the constitution are to be submitted to the electors at a general election. However, pursuant to a law enacted by the affirmative vote of three-fourths of the membership of each house, the Legislature may submit a proposed amendment to the voters at a special election held no sooner than 90 days after the proposed amendment is filed with the custodian of state records. The next general election is scheduled for November 4, 2008. There is a presidential preference primary scheduled for January 29, 2008.

The bill provides for a special election to be held on January 29, 2008 to submit a proposed HJR (PCB GEAC 07D-01) to the electors for approval or rejection.

The proposed HJR includes:

- Doubling the Homestead Exemption;
- Save Our Homes Portability;
- A New Homesteaders Exemption;
- A New Exemption for Low Income Seniors;
- Incentives for Affordable Housing;
- Tax Protections for Working Waterfronts; and
- Election of All Property Appraisers.

C. SECTION DIRECTORY:

Section 1. Provides for the special election.

Section 2. Provides for publication of notice.

Section 3. Provides an appropriation of \$60,000 to the Department of State.

Section 4. Provides an effective date.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None.

2. Expenditures:

The bill appropriates \$60,000 in non-recurring general revenue to the Department of State in order to advertise the special election.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None.

2. Expenditures:

Supervisors of Elections may incur additional costs from adding one additional issue to the ballot. These costs are expected to be minimal.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None.

D. FISCAL COMMENTS:

None.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

The bill is exempt from the mandates provision because it is an elections law.

2. Other:

None.

B. RULE-MAKING AUTHORITY:

None.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

D. STATEMENT OF THE SPONSOR

None.

IV. AMENDMENTS/COUNCIL SUBSTITUTE CHANGES

None.