

PCB GEAC 08-25

ORIGINAL

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House Joint Resolution

A joint resolution proposing an amendment to Section 1 of Article VII of the State Constitution to revise the state revenue limit and provide a local government revenue limit to be implemented by the legislature.

Be It Resolved by the Legislature of the State of Florida:

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.

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

31 (e) Except as provided herein, state revenues collected  
 32 for any fiscal year shall be limited to state revenues allowed  
 33 under this subsection for the prior fiscal year plus an  
 34 adjustment for growth. As used in this subsection, "growth"  
 35 means an amount equal to ~~the average annual rate of growth in~~  
 36 ~~Florida personal income over the most recent twenty quarters~~  
 37 ~~times~~ the state revenues allowed under this subsection for the  
 38 prior fiscal year multiplied by the sum of one percentage point  
 39 plus the combined average annual rate of change in population  
 40 and in the Consumer Price Index as initially reported by the  
 41 United States Department of Labor, or successor reports, over  
 42 the most recent five years. For the 2009-2010 ~~1995-1996~~ fiscal  
 43 year, the state revenues allowed under this subsection for the  
 44 prior fiscal year shall equal the state revenues collected in  
 45 the 2007-2008 fiscal year plus an adjustment for growth for the  
 46 2008-2009 ~~1994-1995~~ fiscal year. ~~Florida personal income shall~~  
 47 ~~be determined by the legislature, from information available~~  
 48 ~~from the United States Department of Commerce or its successor~~  
 49 ~~on the first day of February prior to the beginning of the~~  
 50 ~~fiscal year.~~ State revenues collected for any fiscal year in  
 51 excess of this limitation shall be transferred to the budget  
 52 stabilization fund until the fund reaches the maximum balance  
 53 specified in Section 19(g) of Article III, or returned ~~and~~  
 54 ~~thereafter shall be refunded~~ to taxpayers as provided by general  
 55 law. State revenues allowed under this subsection for any fiscal

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

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

87 (f) Revenues collected by counties, municipalities, school  
 88 districts and special districts may not exceed revenues  
 89 calculated using the adjustment for growth in subsection (e),  
 90 except that enrollment shall be used instead of population for  
 91 school districts and the property tax base shall be used instead  
 92 of population when population statistics are not available. The  
 93 legislature shall, by general law, implement this subsection.  
 94 The legislature shall determine the types of revenues to be  
 95 included within the limitation, the applicability of the  
 96 limitation to different types of governments, including  
 97 exempting types of governments from the limitation, and provide  
 98 for the use of excess revenues and conditions under which the  
 99 limitation may be exceeded.

100

101

102 BE IT FURTHER RESOLVED that the following statement be  
 103 placed on the ballot:

104 CONSTITUTIONAL AMENDMENT

105 ARTICLE VII, SECTION 1

106 STATE AND LOCAL GOVERNMENT REVENUE LIMITATIONS.--Proposing  
 107 an amendment to the State Constitution to revise the state  
 108 revenue limitation by providing that state revenue growth will  
 109 be limited to changes in population and inflation, plus one  
 110 percentage point, and changing the types of revenues that are  
 111 subject to the limitation; and providing a revenue limitation

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112 | for counties, municipalities, school districts and special  
113 | districts to be implemented by the legislature.