

House Joint Resolution

A joint resolution proposing the creation of section 19 of Article VII of the State Constitution to provide that no state tax or fee may be imposed or raised except through legislation approved by two-thirds of the membership of each house of the legislature and presented to the Governor for approval; providing for applicability; providing definitions; requiring any tax or fee imposed or raised under this section to be contained in a separate bill that contains no other subject.

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

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. Supermajority vote required to impose or raise state taxes or fees.—

(a) SUPERMAJORITY VOTE REQUIRED TO IMPOSE NEW STATE TAX OR FEE. No new state tax or fee may be imposed by the legislature

26 except through legislation approved by two-thirds of the
 27 membership of each house of the legislature and presented to the
 28 Governor for approval pursuant to Article III, Section 8.

29 (b) SUPERMAJORITY VOTE REQUIRED TO RAISE STATE TAXES OR
 30 FEES. No state tax or fee may be raised by the legislature
 31 except through legislation approved by two-thirds of the
 32 membership of each house of the legislature and presented to the
 33 Governor for approval pursuant to Article III, Section 8.

34 (c) APPLICABILITY. This section does not authorize the
 35 imposition of any state tax or fee otherwise prohibited by this
 36 Constitution, and does not apply to any tax or fee imposed by a
 37 county, municipality, school board, or special district.

38 (d) DEFINITIONS. As used in this section, the following
 39 terms shall have the following meanings:

40 (1) "Fee" means any charge or payment required by law,
 41 including any fee for service, fee or cost for licenses, and
 42 charge for service.

43 (2) "Raise" means:

44 a. To increase the rate of a state tax or fee imposed on a
 45 percentage or per mill basis;

46 b. To increase the amount of a state tax or fee imposed on
 47 a flat or fixed amount basis; or

48 c. To decrease or eliminate a state tax or fee exemption
 49 or credit.

50 (e) SINGLE-SUBJECT. A state tax or fee imposed or raised
 51 under this section must be contained in a separate bill that
 52 contains no other subject.

53
 54 BE IT FURTHER RESOLVED that the following statement be
 55 placed on the ballot:

56 CONSTITUTIONAL AMENDMENT

57 ARTICLE VII, SECTION 19

58 SUPERMAJORITY VOTE REQUIRED TO IMPOSE OR RAISE STATE TAXES
 59 OR FEES.—Prohibits the legislature from imposing or raising a
 60 state tax or fee except through legislation approved by a two-
 61 thirds vote of each house of the legislature in a bill
 62 containing no other subject. This proposal does not authorize a
 63 state tax or fee otherwise prohibited by the Constitution and
 64 does not apply to fees or taxes imposed by a county,
 65 municipality, school board, or special district.