

By the Committee on Finance and Taxation; and Commissioners Karlinsky, Jordan, Newsome, Diaz, Grady, Johnson, and Lester

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1 A proposal to create
2 a new section in Article VII of the State Constitution
3 to provide that no state tax or fee may be imposed,
4 authorized, or raised by the legislature except
5 through legislation approved by two-thirds of the
6 membership of each house of the legislature and
7 presented to the Governor for approval; providing for
8 applicability; providing definitions; requiring any
9 tax or fee imposed or raised under this section to be
10 contained in a separate bill that contains no other
11 subject.

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13 Be It Proposed by the Constitution Revision Commission of
14 Florida:

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16 A new section is added to Article VII of the State
17 Constitution to read:

18 ARTICLE VII

19 FINANCE AND TAXATION

20 Supermajority vote required to impose, authorize, or raise
21 state taxes or fees.-

22 (a) SUPERMAJORITY VOTE REQUIRED TO IMPOSE OR AUTHORIZE NEW
23 STATE TAX OR FEE. No new state tax or fee may be imposed or
24 authorized by the legislature except through legislation
25 approved by two-thirds of the membership of each house of the
26 legislature and presented to the Governor for approval pursuant
27 to Article III, Section 8.

28 (b) SUPERMAJORITY VOTE REQUIRED TO RAISE STATE TAXES OR
29 FEEES. No state tax or fee may be raised by the legislature
30 except through legislation approved by two-thirds of the
31 membership of each house of the legislature and presented to the

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32 Governor for approval pursuant to Article III, Section 8.

33 (c) APPLICABILITY. This section does not authorize the
34 imposition of any state tax or fee otherwise prohibited by this
35 Constitution, and does not apply to any tax or fee imposed by,
36 or authorized to be imposed by, a county, municipality, school
37 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 or authorize an increase in the rate of a
45 state tax or fee imposed on a percentage or per mill basis;

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

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

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