2012 Proposed Amendments to the Constitution of the State of Florida

There are 11 amendments on the ballot Nov 6. There were 12 proposed but No. 7 was removed, leaving 11 on the official ballot. Therefore, the numbers on the proposals actually on the ballot are 1, 2, 3, 4, 5, 6, 8, 9, 11 and 12. All the amendments were proposed by the Florida Legislature.
The Outline of Our Amendment Analysis

1. Sponsors – Legislative Joint Resolution or Ballot Initiative

2. Ballot Title – As it will appear on the ballot

3. Ballot Summary – As it will appear on the ballot

4. Full Text of Proposed Amendment
   When the proposed amendment will cause a change in the language of the Florida Constitution, inserted text is underlined and deleted text is stricken.

5. Commentary

6. Proponents

7. Opponents

To the extent possible we have listed known Proponents and Opponents at the time this document was being prepared. We suggest that before the election you check your favorite media publication. Most can be viewed online.
Recommended Sources

The following are links to online sources that provide further information about the proposed Florida Constitutional Amendments. Many of these sources have more extensive lists of the proponents and opponents of each amendment; some sources may also contain opinion commentary.

Collins Center:
http://collinscenter.org/2012flamendments/proposed-constitutional-amendment-summary-information/

Florida TaxWatch:

Florida League of Cities:
http://www.floridaleagueofcities.com/Assets/Files/Amendment42012KnowtheFactsflyer.pdf

Florida League of Women Voters:
http://www.thefloridavoter.org/resources/issues/2012-constitutional-amendments

Florida Chamber of Commerce:

Florida Trend Magazine:
http://www.floridatrend.com/article/14807/wednesdays-daily-pulse
No. 1
CONSTITUTIONAL AMENDMENT
ARTICLE I, Section 28
(Legislative Joint Resolution)

Ballot Title:
HEALTH CARE SERVICES

Ballot Summary:
Proposing an amendment to the State Constitution to prohibit laws or rules from compelling any person or employer to purchase, obtain, or otherwise provide for health care coverage; permit a person or an employer to purchase lawful health care services directly from a health care provider; permit a health care provider to accept direct payment from a person or an employer for lawful health care services; exempt persons, employers, and health care providers from penalties and taxes for paying directly or accepting direct payment for lawful health care services; and prohibit laws or rules from abolishing the private market for health care coverage of any lawful health care service. Specifies that the amendment does not affect which health care services a health care provider is required to perform or provide; affect which health care services are permitted by law; prohibit care provided pursuant to general law relating to workers’ compensation; affect laws or rules in effect as of March 1, 2010; affect the terms or conditions of any health care system to the extent that those terms and conditions do not have the effect of punishing a person or an employer for paying directly for lawful health care services or a health care provider for accepting direct payment from a person or an employer for lawful health care services; or affect any general law passed by two-thirds vote of the membership of each house of the Legislature, passed after the effective date of the amendment, provided such law states with specificity the public necessity justifying the exceptions from the provisions of the amendment. The amendment expressly provides that it may not be construed to prohibit negotiated provisions in insurance contracts, network agreements, or other provider agreements contractually limiting copayments, coinsurance, deductibles, or other patient charges.

Full Text:

ARTICLE I
DECLARATION OF RIGHTS

SECTION 28. Health Care Services.—
(a) To preserve the freedom of all residents of the state to provide for their own health care:
   (1) A law or rule may not compel, directly or indirectly, any person or employer to purchase, obtain, or otherwise provide for health care coverage,
   (2) A person or an employer may pay directly for lawful health care services and may not be required to pay penalties or taxes for paying directly for lawful health care services. A health care provider may accept direct payment for lawful health care services and may not be required to pay penalties or taxes for accepting direct payment from a person or an employer for lawful health care services.

(b) The private market for health care coverage of any lawful health care service may not be abolished by law or rule.

(c) This section does not:
(1) Affect which health care services a health care provider is required to perform or provide.
(2) Affect which health care services are permitted by law.
(3) Prohibit care provided pursuant to general law relating to workers’ compensation.
(4) Affect laws or rules in effect as of March 1, 2010.
(5) Affect the terms or conditions of any health care system to the extent that those terms and conditions do not have the effect of punishing a person or an employer for paying directly for lawful health care services or a health care provider for accepting direct payment from a person or an employer for lawful health care services, except that this section may not be construed to prohibit any negotiated provision in any insurance contract, network agreement, or other provider agreement contractually limiting copayments, coinsurance, deductibles, or other patient charges.
(6) Affect any general law passed by a two-thirds vote of the membership of each house of the legislature after the effective date of this section, if the law states with specificity the public necessity that justifies an exception from this section.

d) As used in this section, the term:
(1) “Compel” includes the imposition of penalties or taxes.
(2) “Direct payment” or “pay directly” means payment for lawful health care services without a public or private third party, not including an employer, paying for any portion of the service.
(3) “Health care system” means any public or private entity whose function or purpose is the management of, processing of, enrollment of individuals for, or payment, in full or in part, for health care services, health care data, or health care information for its participants.
(4) “Lawful health care services” means any health-related service or treatment, to the extent that the service or treatment is permitted or not prohibited by law or regulation at the time the service or treatment is rendered, which may be provided by persons or businesses otherwise permitted to offer such services.
(5) “Penalties or taxes” means any civil or criminal penalty or fine, tax, salary or wage withholding or surcharge, or named fee with a similar effect established by law or rule by an agency established, created, or controlled by the government which is used to punish or discourage the exercise of rights protected under this section. For purposes of this section only, the term “rule by an agency” may not be construed to mean any negotiated provision in any insurance contract, network agreement, or other provider agreement contractually limiting copayments, coinsurance, deductibles, or other patient charges.

Commentary:
This amendment prohibits any law or rule compelling individuals and employers in Florida to purchase health insurance. As the term is used in the amendment, “compelling” includes imposing penalties or taxes on those without health insurance. The amendment is an attempt to excuse Floridians from compliance with federal health care legislation recently upheld as constitutional by the U.S. Supreme Court.

Proponents argue that the federal government has no authority to require individuals to purchase health insurance. While the U.S. Supreme Court has upheld the federal health care law, passage of the amendment could provide ammunition to those who support its repeal.
and send a message to Congress that some believe it has exceeded its authority. In the event
that the federal health care law is repealed, this amendment would constrain the Florida
decision-making ability to implement a state law requiring the purchase of health insurance.

**Opponents argue that** due to the Supremacy Clause of the U.S. Constitution, federal
legislation trumps a state constitutional provision. Thus, a vote for the amendment would be
largely symbolic. Even if the amendment passes, Floridians must comply with federal
health care legislation.

**Proponents of this Amendment:**
- Florida Chamber of Commerce
- State Representative Scott Plakon
- Senate President Mike Haridopolis
- Republican Party of Florida
- The James Madison Institute
- American Legislative Exchange Council
- Christian Coalition of South Florida

**Opponents of this Amendment:**
- Democratic Progressive Caucus of Florida
- League of Women Voters
- Sarasota Herald-Tribune Editorial Board
- *The Miami Herald* Editorial Board
- *The Gainesville Sun* Editorial Board
- *Tampa Bay Times*
No. 2  
CONSTITUTIONAL AMENDMENT  
ARTICLE VII, Section 6 and ARTICLE XII, Section 32  
(Legislative Joint Resolution)  

Ballot Title:  
VETERANS DISABLED DUE TO COMBAT INJURY; HOMESTEAD PROPERTY TAX DISCOUNT  

Ballot Summary:  
Proposing an amendment to Section 6 of Article VII and the creation of Section 32 of Article XII of the State Constitution to expand the availability of the property discount on the homesteads of veterans who became disabled as the result of a combat injury to include those who were not Florida residents when they entered the military and schedule the amendment to take effect January 1, 2013.  

Full Text:  
ARTICLE VII  
FINANCE AND TAXATION  

SECTION 6. Homestead exemptions.—  
(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of twenty-five thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner’s or member’s proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.  

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.  

(c) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.  

(d) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant an additional homestead tax exemption not exceeding fifty thousand dollars to any person who has the legal or equitable title to real estate and maintains thereon the permanent
residence of the owner and who has attained age sixty-five and whose household income, as
deﬁned by general law, does not exceed twenty thousand dollars. The general law must
allow counties and municipalities to grant this additional exemption, within the limits
prescribed in this subsection, by ordinance adopted in the manner prescribed by general
law, and must provide for the periodic adjustment of the income limitation prescribed in
this subsection for changes in the cost of living.

(e) Each veteran who is age 65 or older who is partially or totally permanently
disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on
homestead property the veteran owns and resides in if the disability was combat related, the
veteran was a resident of this state at the time of entering the military service of the United
States, and the veteran was honorably discharged upon separation from military service.
The discount shall be in a percentage equal to the percentage of the veteran’s permanent,
service-connected disability as determined by the United States Department of Veterans
Affairs. To qualify for the discount granted by this subsection, an applicant must submit to
the county property appraiser, by March 1, proof of residency at the time of entering
military service, an ofﬁcial letter from the United States Department of Veterans Affairs
stating the percentage of the veteran’s service-connected disability and such evidence that
reasonably identiﬁes the disability as combat related, and a copy of the veteran’s honorable
discharge. If the property appraiser denies the request for a discount, the appraiser must
notify the applicant in writing of the reasons for the denial, and the veteran may reapply.
The Legislature may, by general law, waive the annual application requirement in
subsequent years. This subsection shall take effect December 7, 2006, is self-executing, and
does not require implementing legislation.

ARTICLE XII
SCHEDULE

SECTION 32. Veterans disabled due to combat injury; homestead property tax
discount.—The amendment to subsection (e) of Section 6 of Article VII relating to the
homestead property tax discount for veterans who became disabled as the result of a combat
injury shall take effect January 1, 2013.

Commentary:
This amendment removes the constitutional provision requiring that a disabled veteran was
a resident of Florida at the time of entering the military in order to qualify for the disabled
veteran property tax discount. The James Madison Institute estimates that about 74,000
more disabled combat veterans will qualify for a property tax break as a result of this
amendment.1

Proponents argue that this amendment corrects an inequity. This amendment provides a
discount on Florida property taxes for all disabled combat veterans instead of providing a
tax break only for veterans that were Florida residents at the time they entered service.2

The Naples Daily News sums up the proponent view, stating that the amendment is about
fairness and saying "thanks.”3

Opponents argue that expanding the homestead exemption is a bad idea in general and if this amendment is adopted it will open the floodgates to more exemptions which will reduce local government revenue.⁴

The League of Women Voters of Florida opposes addressing tax policy and revenue measures via a Constitutional Amendment and opposes this amendment because of this broad principle. Moreover, the League of Women Voters thinks this amendment would cost local governments an estimated $15 million over the first three years of implementation.⁵

Proponents of this Amendment:  
The Florida Legislature  
Sen. Mike Bennett, R-Bradenton  
*The Ledger, Lakeland*  
Conservative Countdown Radio Show  
*Naples Daily News*  
Libertarian Party of Collier County  
The James Madison Institute

Opponents of this Amendment:  
The League of Women Voters of Florida  
The *Miami Herald*  
The *South Florida Sun-Sentinel*  
The *Tampa Bay Times*  
The *The Palm Beach Post*  
The *Herald-Tribune*

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⁴ [http://www.miamiherald.com/2012/10/02/3031341/no-to-these-amendments.html](http://www.miamiherald.com/2012/10/02/3031341/no-to-these-amendments.html)
⁵ [http://www.thefloridavoter.org/resources/issues/2012-constitutional-amendments](http://www.thefloridavoter.org/resources/issues/2012-constitutional-amendments)
No. 3
CONSTITUTIONAL AMENDMENT
ARTICLE VII, Sections 1, 19 and ARTICLE XII, Section 32
(Legislative Joint Resolution)

Ballot Title:
STATE GOVERNMENT REVENUE LIMITATION

Ballot Summary:
This proposed amendment to the State Constitution replaces the existing state revenue limitation based on Florida personal income growth, with a new state revenue limitation based on inflation and population changes. Under the amendment, state revenues, as defined in the amendment, collected in excess of the revenue limitation must be deposited into the budget stabilization fund until the fund reaches its maximum balance, and thereafter shall be used for the support and maintenance of public schools by reducing the minimum financial effort required from school districts for participation in a state-funded education finance program, or if the minimum financial effort is no longer required, returned to the taxpayers. The Legislature may increase the state revenue limitation through a bill approved by a super majority vote of each house of the Legislature. The Legislature may also submit a proposed increase in the state revenue limitation to the voters. The Legislature must implement this proposed amendment by general law. The amendment will take effect upon approval by the electors and will first apply to the 2014–2015 state fiscal year.

Full Text:
ARTICLE VII
FINANCE AND TAXATION

SECTION 1. Taxation; appropriations; state expenses; state 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.
(d) Provision shall be made by law for raising sufficient revenue to defray the expenses of the state for each fiscal period.
(e) Except as provided herein, state revenues collected for any fiscal year shall be limited to state revenues allowed under this subsection for the prior fiscal year plus an adjustment for growth. As used in this subsection, “growth” means an amount equal to the average annual rate of growth in Florida personal income over the most recent twenty quarters times the state revenues allowed under this subsection for the prior fiscal year. For the 1995-1996 fiscal year, the state revenues allowed under this subsection for the prior fiscal year shall equal the state revenues collected for the 1994-1995 fiscal year. Florida personal income shall be determined by the legislature, from information available from the
United States Department of Commerce or its successor on the first day of February prior to the beginning of the fiscal year. State revenues collected for any fiscal year in excess of this limitation shall be transferred to the budget stabilization fund until the fund reaches the maximum balance specified in Section 19(g) of Article III, and thereafter shall be refunded to taxpayers as provided by general law. State revenues allowed under this subsection for any fiscal year may be increased by a two-thirds vote of the membership of each house of the legislature in a separate bill that contains no other subject and that sets forth the dollar amount by which the state revenues allowed will be increased. The vote may not be taken less than seventy-two hours after the third reading of the bill. 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. State revenue limitation.—
(a) STATE REVENUE LIMITATION.—Except as provided in this section, state revenues collected in any fiscal year are limited as follows:

(1) For the 2014-2015 fiscal year, state revenues are limited to an amount equal to the state revenues collected during the 2013-2014 fiscal year multiplied by the sum of the adjustment for growth plus four one-hundredths.

(2) For the 2015-2016 fiscal year, state revenues are limited to an amount equal to the state revenue limitation for fiscal year 2014-2015 multiplied by the sum of the adjustment for growth plus three one-hundredths.

(3) For the 2016-2017 fiscal year, state revenues are limited to an amount equal to the state revenue limitation for fiscal year 2015-2016 multiplied by the sum of the adjustment for growth plus two one-hundredths.

(4) For the 2017-2018 fiscal year, state revenues are limited to an amount equal to the state revenue limitation for fiscal year 2016-2017 multiplied by the sum of the adjustment for growth plus one one-hundredth.

(5) For the 2018-2019 fiscal year and thereafter, state revenues are limited to an amount equal to the state revenue limitation for the previous fiscal year multiplied by the adjustment for growth.

(6) The adjustment for growth for a fiscal year shall be determined by March 1 preceding the fiscal year using the latest information available. Once the adjustment for growth is determined for a fiscal year, it may not be changed based on revisions to the information used to make the determination.
(b) REVENUES IN EXCESS OF THE LIMITATION.—State revenues collected in any fiscal year in excess of the revenue limitation shall be transferred to the budget stabilization fund until the fund reaches the maximum balance specified in Section 19(g) of Article III, and thereafter shall be used for the support and maintenance of public schools by reducing the minimum financial effort required from school districts for participation in a state-funded education finance program, or, if the minimum financial effort is no longer required, returned to taxpayers as provided by general law.

(c) AUTHORITY OF THE LEGISLATURE TO INCREASE THE REVENUE LIMITATION.—

(1) The state revenue limitation for any fiscal year may be increased by a two-thirds vote of the membership of each house of the legislature. Unless otherwise provided by the bill increasing the revenue limitation, the increased revenue limitation enacted under this paragraph shall be used to determine the revenue limitation for future fiscal years.

(2) The state revenue limitation for any one fiscal year may be increased by a three-fifths vote of the membership of each house of the legislature. Increases to the revenue limitation enacted under this paragraph must be disregarded when determining the revenue limitation in subsequent fiscal years.

(3) A bill increasing the revenue limitation may not contain any other subject and must set forth the dollar amount by which the state revenue limitation will be increased. The vote may not be taken less than seventy-two hours after the third reading in either house of the legislature of the bill in the form that will be presented to the governor.

(d) AUTHORITY OF THE ELECTORS TO INCREASE THE REVENUE LIMITATION.—The legislature may propose an increase in the state revenue limitation pursuant to a concurrent resolution enacted by a three-fifths vote of the membership of each house. The proposed increase shall be submitted to the electors at the next general election held more than ninety days after the resolution is filed with the custodian of state records. However, the legislature may submit the proposed increase at an earlier special election held more than ninety days after it is filed with the custodian of state records pursuant to a law enacted by the affirmative vote of three-fourths of the membership of each house of the legislature. The resolution must set forth the dollar amount by which the state revenue limitation will be increased. Unless otherwise provided in the resolution, the increased revenue limitation shall be used to determine the revenue limitation for future fiscal years. The proposed increase shall take effect if it is approved by a vote of at least 60 percent of the electors voting on the matter.

(e) REVENUE LIMIT ADJUSTMENT BY THE LEGISLATURE.—The legislature shall provide by general law for adjustments to the state revenue limitation to reflect:

(1) The fiscal impact of transfers of responsibility for the funding of governmental functions between the state and other levels of government occurring after May 6, 2011; or
(2) The fiscal impact of a new federal mandate.

(f) GENERAL LAW IMPLEMENTATION.—The legislature shall, by general law, prescribe procedures necessary to administer this section.

(g) DEFINITIONS.—As used in this section, the term:

(1) “Adjustment for growth” means an amount equal to the average for the previous five years of the product of the inflation factor and the population factor.

(2) “Inflation factor” means an amount equal to one plus the percent change in the calendar year annual average of the Consumer Price Index. The term “Consumer Price Index” means the Consumer Price Index for All Urban Consumers, U.S. city average (not seasonally adjusted, current base for all items), as published by the United States
Department of Labor. In the event the index ceases to exist, the legislature shall determine the successor index by general law.

(3) “Population factor” means an amount equal to one plus the percent change in population of the state as of April 1 compared to April 1 of the prior year. For purposes of calculating the annual rate of change in population, the state’s official population estimates shall be used.

(4) “State revenues” means taxes, fees, licenses, fines, and charges for services imposed by the legislature on individuals, businesses, or agencies outside state government. However, the term “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 for bonds issued before July 1, 2012; 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 optional expansions made after July 1, 1994; proceeds from the state lottery returned as prizes; receipts of the Florida Hurricane Catastrophe Fund and Citizens Property Insurance Corporation; receipts of public universities and colleges; balances carried forward from prior fiscal years; taxes, fees, licenses, fines, and charges for services imposed by local, regional, or school district governing bodies; or revenue from taxes, fees, licenses, fines, and charges for services authorized by any amendment or revision to this constitution after May 6, 2011.

ARTICLE XII
SCHEDULE

SECTION 32. State revenue limitation.—The amendment to Section 1 and the creation of Section 19 of Article VII, revising the state revenue limitation, and this section take effect upon approval by the electors and apply beginning in the 2014-2015 state fiscal year.

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

ARTICLE VII, SECTIONS 1 and 19
ARTICLE XII, SECTION 32
CONSTITUTIONAL AMENDMENT

STATE GOVERNMENT REVENUE LIMITATION.—This proposed amendment to the State Constitution replaces the existing state revenue limitation based on Florida personal income growth with a new state revenue limitation based on inflation and population changes. Under the amendment, state revenues, as defined in the amendment, collected in excess of the revenue limitation must be deposited into the budget stabilization fund until the fund reaches its maximum balance, and thereafter shall be used for the support and maintenance of public schools by reducing the minimum financial effort required from school districts for participation in a state-funded education finance program, or, if the minimum financial effort is no longer required, returned to the taxpayers. The Legislature may increase the state revenue limitation through a bill approved by a super majority vote of each house of the Legislature. The Legislature may also submit a proposed increase in the state revenue limitation to the voters. The Legislature must implement this proposed amendment by general law. The amendment will take effect upon approval by the electors and will first apply to the 2014-2015 state fiscal year.

Commentary:
Amendment 3 proposes a state revenue limitation that is based on last year’s fiscal revenues multiplied by the population growth of the state, as well as other adjustments. 6 State revenue includes "taxes, fees, licenses, fines, and charges for services imposed by the legislature on individuals, businesses, or agencies outside of state government." 7 If revenue exceeds the limitation, the excess funds are pooled into a state budget stabilization fund. 8 However, the revenue limitation may be increased upon a two-thirds vote from both houses of the legislature, a three-fifths vote from one house (for one fiscal year), and a 60% approval vote of a resolution. 9

Florida State Senate vote: 27 yeas - 13 nays.
Florida House of Representatives vote: 78 yeas - 40 nays.

**Proponents argue that** limiting the state’s revenue would force the state to spend efficiently when revenue intake is high and save funds when revenue intake is low. 10 Those in favor also argue that the amendment will create predictable tax increases. 11

**Opponents argue that** the revenue limitation will decrease the amount of money available to fund education and other public services, such as the upkeep of roads and bridges, and funding of fire departments and police forces. 12 Those opposed note a similar amendment was passed in Colorado that led to detrimental results and was ultimately suspended. 13

**Proponents of this Amendment:**
Florida Chamber of Commerce
Associated Industries of Florida
Senator Mike Haridopolos
Senator Ellyn Bogdanoff
*Northwest Florida Daily News*

**Opponents of this Amendment:**
PICO United Florida
The Federations of Congregations United to Serve (FOCUS)
Florida League of Women Voters
AFL-CIO
AARP
Democratic Progressive Caucus of Florida
1000 Friends of Florida
Audubon Florida
Sierra Club Florida
Florida Alliance for Retired Americans
Florida Business Watch
Florida Parent Teacher Association
Florida Professional Firefighters Union
Fraternal Order of Police

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6 http://edis.ifas.ufl.edu/fe908
7 Amendment 3, State Government Revenue Limitation, Section 19, Subsection 4(g)
8 http://edis.ifas.ufl.edu/fe908
9 Id.
11 Id.
13 Id.
Hillsborough County School Board
Florida Consumer Action Network
Sun Sentinel
Tampa Bay Times
Palm Beach Post
Ballot Title: PROPERTY TAX LIMITATIONS; PROPERTY VALUE DECLINE; REDUCTION FOR NONHOMESTEAD ASSESSMENT INCREASES; DELAY OF SCHEDULED REPEAL

Ballot Summary:

(1) This would amend Florida Constitution Article VII, Section 4 (Taxation; assessments) and Section 6 (Homestead exemptions). It also would amend Article XII, Section 27, and add Sections 32 and 33, relating to the Schedule for the amendments.

(2) In certain circumstances, the law requires the assessed value of homestead and specified nonhomestead property to increase when the just value of the property decreases. Therefore, this amendment provides that the Legislature may, by general law, provide that the assessment of homestead and specified nonhomestead property may not increase if the just value of that property is less than the just value of the property on the preceding January 1, subject to any adjustment in the assessed value due to changes, additions, reductions, or improvements to such property which are assessed as provided for by general law. This amendment takes effect upon approval by the voters. If approved at a special election held on the date of the 2012 presidential preference primary, it shall operate retroactively to January 1, 2012, or, if approved at the 2012 general election, shall take effect January 1, 2013.

(3) This amendment reduces from 10 percent to 5 percent the limitation on annual changes in assessments of nonhomestead real property. This amendment takes effect upon approval of the voters. If approved at a special election held on the date of the 2012 presidential preference primary, it shall operate retroactively to January 1, 2012, or, if approved at the 2012 general election, takes effect January 1, 2013.

(4) This amendment also authorizes general law to provide, subject to conditions specified in such law, an additional homestead exemption to every person who establishes the right to receive the homestead exemption provided in the Florida Constitution within 1 year after purchasing the homestead property and who has not owned property in the previous 3 calendar years to which the Florida homestead exemption applied. The additional homestead exemption shall apply to all levies except school district levies. The additional exemption is an amount equal to 50 percent of the homestead property's just value on January 1 of the year the homestead is established. The additional homestead exemption may not exceed an amount equal to the median just value of all homestead property within the county where the property at issue is located for the calendar year immediately preceding January 1 of the year the homestead is established. The additional exemption shall apply for the shorter of 5 years or the year of sale of the property. The amount of the additional exemption shall be reduced in each subsequent year by an amount equal to 20 percent of the amount of the additional exemption received in the year the homestead was established or by an amount equal to the difference between the just value of the property and the assessed value of the property determined under Article VII, Section 4(d), whichever is greater. Not more than one such exemption shall be allowed per homestead property at one time. The additional exemption applies to property purchased on
or after January 1, 2011, if approved by the voters at a special election held on the date of the 2012 presidential preference primary, or to property purchased on or after January 1, 2012, if approved by the voters at the 2012 general election. The additional exemption is not available in the sixth and subsequent years after it is first received. The amendment shall take effect upon approval by the voters. If approved at a special election held on the date of the 2012 presidential preference primary, it shall operate retroactively to January 1, 2012, or, if approved at the 2012 general election, takes effect January 1, 2013.

(5) This amendment also delays until 2023, the repeal, currently scheduled to take effect in 2019, of constitutional amendments adopted in 2008 which limit annual assessment increases for specified nonhomestead real property. This amendment delays until 2022 the submission of an amendment proposing the abrogation of such repeal to the voters.

Full Text:

ARTICLE VII
FINANCE AND TAXATION

SECTION 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) As provided by general law and subject to conditions, limitations, and reasonable definitions specified therein, land used for conservation purposes shall be classified by general law and assessed solely on the basis of character or use.

(c) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be classified for tax purposes, or may be exempted from taxation.

(d) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change as provided in this subsection.

(1) Assessments subject to this subsection shall change annually on January 1, but those changes in assessments:

a. A change in an assessment may not exceed the lower of the following:
   1. Three percent (3%) of the assessment for the prior year.
   2. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or a successor index reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

b. The legislature may provide by general law that, except for changes, additions, reductions, or improvements to homestead property assessed as provided in paragraph (5), an assessment may not increase if the just value of the property is less than the just value of the property on the preceding January 1.

(2) No assessment shall exceed just value.

(3) After a change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, unless the provisions of paragraph (8) apply. Thereafter, the homestead shall be assessed as provided in this subsection.
(4) New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the homestead, unless the provisions of paragraph (8) apply. That assessment shall only change only as provided in this subsection.

(5) Changes, additions, reductions, or improvements to homestead property shall be assessed as provided for by general law; provided. However, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7) The provisions of this subsection amendment are severable. If any provision of this subsection is amendment shall be held unconstitutional by a court of competent jurisdiction, the decision of such court does not affect or impair any remaining provisions of this subsection amendment.

(8)a. A person who establishes a new homestead as of January 1, 2009, or January 1 of any subsequent year and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of either of the two years immediately preceding the establishment of a new homestead is entitled to have the new homestead assessed at less than just value. If this revision is approved in January of 2008, a person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007. The assessed value of the newly established homestead shall be determined as follows:

1. If the just value of the new homestead is greater than or equal to the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of $500,000 or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided in this subsection.

2. If the just value of the new homestead is less than the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the prior homestead and multiplied by the assessed value of the prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this sub subparagraph is greater than $500,000, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals $500,000. Thereafter, the homestead shall be assessed as provided in this subsection.

b. By general law and subject to conditions specified therein, the legislature shall provide for application of this paragraph to property owned by more than one person.

e. The legislature may, by general law, for assessment purposes and subject to the provisions of this subsection, allow counties and municipalities to authorize by ordinance that historic property may be assessed solely on the basis of character or use. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The requirements for eligible properties must be specified by general law.

f. A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of
the property for the purpose of providing living quarters for one or more natural or
adoptive grandparents or parents of the owner of the property or of the owner's spouse if
at least one of the grandparents or parents for whom the living quarters are provided is 62
years of age or older. Such a reduction may not exceed the lesser of the following:

(1) The increase in assessed value resulting from construction or reconstruction of
the property.

(2) Twenty percent of the total assessed value of the property as improved.

(g) For all levies other than school district levies, assessments of residential real
property, as defined by general law, which contains nine units or fewer and which is not
subject to the assessment limitations set forth in subsections (a) through (d) shall change
only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date
of assessment provided by law. However, those changes in assessments may not exceed 5
percent (10%) of the assessment for the prior year. The legislature may provide by general law that, except for changes, additions, reductions, or improvements
to property assessed as provided in paragraph (4), an assessment may not increase if the
just value of the property is less than the just value of the property on the preceding date
of assessment provided by law.

(2) An assessment may not exceed just value.

(3) After a change of ownership or control, as defined by general law, including
any change of ownership of a legal entity that owns the property, such property shall be
assessed at just value as of the next assessment date. Thereafter, such property shall be
assessed as provided in this subsection.

(4) Changes, additions, reductions, or improvements to such property shall be
assessed as provided for by general law. However, after the adjustment for any change,
addition, reduction, or improvement, the property shall be assessed as provided in this
subsection.

(h) For all levies other than school district levies, assessments of real property that
is not subject to the assessment limitations set forth in subsections (a) through (d) and (g)
shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date
of assessment provided by law. However, those changes in assessments may not exceed 5
percent (10%) of the assessment for the prior year. The legislature may provide by general law that, except for changes, additions, reductions, or improvements
to property assessed as provided in paragraph (5), an assessment may not increase if the
just value of the property is less than the just value of the property on the preceding date
of assessment provided by law.

(2) An assessment may not exceed just value.

(3) The legislature must provide that such property shall be assessed at just value
as of the next assessment date after a qualifying improvement, as defined by general law,
is made to such property. Thereafter, such property shall be assessed as provided in this
subsection.

(4) The legislature may provide that such property shall be assessed at just value
as of the next assessment date after a change of ownership or control, as defined by
general law, including any change of ownership of the legal entity that owns the property.
Thereafter, such property shall be assessed as provided in this subsection.

(5) Changes, additions, reductions, or improvements to such property shall be
assessed as provided for by general law. However, after the adjustment for any change,
addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(i) The legislature, by general law and subject to conditions specified therein, may prohibit the consideration of the following in the determination of the assessed value of real property used for residential purposes:
   (1) Any change or improvement made for the purpose of improving the property's resistance to wind damage.
   (2) The installation of a renewable energy source device.

(j)(1) The assessment of the following working waterfront properties shall be based upon the current use of the property:
   a. Land used predominantly for commercial fishing purposes.
   b. Land that is accessible to the public and used for vessel launches into waters that are navigable.
   c. Marinas and drystacks that are open to the public.
   d. Water-dependent marine manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support activities.

SECTION 6. Homestead exemptions.—

(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of $25,000 twenty-five thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than $50,000 fifty thousand dollars and up to $75,000 seventy-five thousand dollars, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of 98 ninety-eight years. The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of Section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

(c) By general law and subject to conditions specified therein, the legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

(d) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant an additional homestead tax exemption not exceeding $50,000 fifty thousand dollars to any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner and who has attained age 65 sixty five and whose household income, as defined by general law, does not exceed $20,000 twenty thousand dollars.
dollars. The general law must allow counties and municipalities to grant this additional exemption, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

(e) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related, the veteran was a resident of this state at the time of entering the military service of the United States, and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this subsection, an applicant must submit to the county property appraiser, by March 1, proof of residency at the time of entering military service, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related, and a copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The legislature may, by general law, waive the annual application requirement in subsequent years. This subsection shall take effect December 7, 2006, is self-executing, and does not require implementing legislation.

(f) As provided by general law and subject to conditions specified therein, every person who establishes the right to receive the homestead exemption provided in subsection (a) within 1 year after purchasing the homestead property and who has not owned property in the previous 3 calendar years to which the homestead exemption provided in subsection (a) applied is entitled to an additional homestead exemption for all levies except school district levies. The additional exemption is an amount equal to 50 percent of the homestead property's just value on January 1 of the year the homestead is established. The additional exemption may not exceed the median just value of all homestead property within the county where the property at issue is located for the calendar year immediately preceding January 1 of the year the homestead is established. The additional exemption shall apply for a period of 5 years or until the year the property is sold, whichever occurs first. The amount of the additional exemption shall be reduced in each subsequent year by an amount equal to 20 percent of the amount of the additional exemption received in the year the homestead was established or by an amount equal to the difference between the just value of the property and the assessed value of the property determined under Section 4(d), whichever is greater. Not more than one exemption provided under this subsection shall be allowed per homestead property at one time. The additional exemption applies to property purchased on or after January 1, 2011, if this amendment is approved at a special election held on the date of the 2012 presidential preference primary, or to property purchased on or after January 1, 2012, if this amendment is approved at the 2012 general election, but the additional exemption is not available in the sixth and subsequent years after it is first received.

ARTICLE XII

SCHEDULE

SECTION 27. Property tax exemptions and limitations on property tax assessments.—The amendments to Sections 3, 4, and 6 of Article VII, providing a
$25,000 exemption for tangible personal property, providing an additional $25,000 homestead exemption, authorizing transfer of the accrued benefit from the limitations on the assessment of homestead property, and this section, if submitted to the electors of this state for approval or rejection at a special election authorized by law to be held on January 29, 2008, shall take effect upon approval by the electors and shall operate retroactively to January 1, 2008, or, if submitted to the electors of this state for approval or rejection at the next general election, shall take effect January 1 of the year following such general election. The amendments to Section 4 of Article VII creating subsections (f) and (g) of that section, creating a limitation on annual assessment increases for specified real property, shall take effect upon approval of the electors and shall first limit assessments beginning January 1, 2009, if approved at a special election held on January 29, 2008, or shall first limit assessments beginning January 1, 2010, if approved at the general election held in November of 2008. Subsections (g) and (h) of Section 4 of Article VII, initially adopted as subsections (f) and (g), are repealed effective January 1, 2023; however, the legislature shall by joint resolution propose an amendment abrogating the repeal of subsections (g) and (h), which shall be submitted to the electors of this state for approval or rejection at the general election of 2022 and, if approved, shall take effect January 1, 2023.

SECTION 32. Property assessments.—This section and the amendment of Section 4 of Article VII addressing homestead and specified nonhomestead property having a declining just value and reducing the limit on the maximum annual increase in the assessed value of nonhomestead property, if submitted to the electors of this state for approval or rejection at a special election authorized by law to be held on the date of the 2012 presidential preference primary, shall take effect upon approval by the electors and shall operate retroactively to January 1, 2012, or, if submitted to the electors of this state for approval or rejection at the 2012 general election, shall take effect January 1, 2013.

SECTION 33. Additional homestead exemption for owners of homestead property who recently have not owned homestead property.—This section and the amendment to Section 6 of Article VII providing for an additional homestead exemption for owners of homestead property who have not owned homestead property during the 3 calendar years immediately preceding purchase of the current homestead property, if submitted to the electors of this state for approval or rejection at a special election authorized by law to be held on the date of the 2012 presidential preference primary, shall take effect upon approval by the electors and shall operate retroactively to January 1, 2012, and the additional homestead exemption shall be available for properties purchased on or after January 1, 2011, or if submitted to the electors of this state for approval or rejection at the 2012 general election, shall take effect January 1, 2013, and the additional homestead exemption shall be available for properties purchased on or after January 1, 2012.

Commentary:
This amendment will reduce the maximum annual increase in taxable value of non-homestead properties from 10 percent to 5 percent; provide an extra homestead exemption for first-time home buyers; and allow lawmakers to prohibit assessment increases for properties with decreasing market values.

Proponents argue that this amendment would make Florida property taxation more equitable, stimulate the housing and commercial real estate markets, and attract investors to
the state. The amendment also allows the legislature to address the recapture rule, which has caused considerable consternation among homeowners who have seen their tax bill increase while their homes have lost value. It may have a positive economic impact, at least in the short term potentially increasing jobs and personal income.

**Opponents argue that** this amendment would shift the tax burden onto new businesses and Florida residents while providing special benefits to out-of-state and non-homestead property owners. Additionally, it would decrease revenue for already strapped city and county governments. It must be remembered that one person’s exemption is another person’s tax. Exemptions do not come free.

<table>
<thead>
<tr>
<th>Proponents of this Amendment:</th>
<th>Opponents of this Amendment:</th>
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<tr>
<td>Taxpayers First (PAC backed by the Florida Association of Realtors)</td>
<td>Democratic Progressive Caucus of Florida League of Women Voters</td>
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<td>Florida Chamber of Commerce Associated Industries of Florida</td>
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No. 5
CONSTITUTIONAL AMENDMENT
ARTICLE V, Sections 2, 11, 12
(Legislative Joint Resolution)

Ballot Title:
STATE COURTS

Ballot Summary:
Proposing a revision of Article V of the State Constitution relating to the judiciary. The State Constitution authorizes the Supreme Court to adopt rules for the practice and procedure in all courts. The constitution further provides that a rule of court may be repealed by a general law enacted by a two-thirds vote of the membership of each house of the Legislature. This proposed constitutional revision eliminates the requirement that a general law repealing a court rule pass by a two-thirds vote of each house, thereby providing that the Legislature may repeal a rule of court by a general law approved by a majority vote of each house of the Legislature that expresses the policy behind the repeal. The court could readopt the rule in conformity with the public policy expressed by the Legislature, but if the Legislature determines that a rule has been readopted and repeals the readopted rule, this proposed revision prohibits the court from further readopting the repealed rule without the Legislature’s prior approval. Under current law, rules of the judicial nominating commissions and the Judicial Qualifications Commission may be repealed by general law enacted by a majority vote of the membership of each house of the Legislature. Under this proposed revision, a vote to repeal those rules is changed to repeal by general law enacted by a majority vote of the legislators present. Under current law, the Governor appoints a justice of the Supreme Court from a list of nominees provided by a judicial nominating commission, and appointments by the Governor are not subject to confirmation. This revision requires Senate confirmation of a justice of the Supreme Court before the appointee can take office. If the Senate votes not to confirm the appointment, the judicial nominating commission must reconvene and may not renominate any person whose prior appointment to fill the same vacancy was not confirmed by the Senate. For the purpose of confirmation, the Senate may meet at any time. If the Senate fails to vote on the appointment of a justice within 90 days, the justice will be deemed confirmed and will take office. The Judicial Qualifications Commission is an independent commission created by the State Constitution to investigate and prosecute before the Florida Supreme Court alleged misconduct by a justice or judge. Currently under the constitution, commission proceedings are confidential until formal charges are filed by the investigative panel of the commission. Once formal charges are filed, the formal charges and all further proceedings of the commission are public. Currently, the constitution authorizes the House of Representatives to impeach a justice or judge. Further, the Speaker of the House of Representatives may request, and the Judicial Qualifications Commission must make available, all information in the commission’s possession for use in deciding whether to impeach a justice or judge. This proposed revision requires the commission to make all of its files available to the Speaker of the House of Representatives but provides that such files would remain confidential during any investigation by the House of Representatives and until such information is used in the pursuit of an impeachment of a justice or judge. This revision also removes the power of the Governor to request files of the Judicial Qualifications Commission to conform to a prior constitutional change. This revision also makes technical and clarifying additions and deletions.
relating to the selection of chief judges of a circuit and relating to the Judicial Qualifications Commission, and makes other nonsubstantive conforming and technical changes in the judicial article of the constitution.

Full Text:

ARTICLE V
JUDICIARY

Section 2. Administration; practice and procedure.

(a) The supreme court shall adopt rules for the practice and procedure in all courts including the time for seeking appellate review, the administrative supervision of all courts, the transfer to the court having jurisdiction of any proceeding when the jurisdiction of another court has been improvidently invoked, and a requirement that no cause shall be dismissed because an improper remedy has been sought. The supreme court shall adopt rules to allow it the court and the district courts of appeal to submit questions relating to military law to the federal Court of Appeals for the Armed Forces for an advisory opinion. Rules of court may be repealed by general law that expresses the policy behind the repeal enacted by two thirds vote of the membership of each house of the legislature. The court may readopt the repealed rule only in conformity with the public policy expressed by the legislature. If the legislature determines that a rule has been readopted and repeals the readopted rule, the rule may not be readopted thereafter without prior approval of the legislature.

(b) The chief justice of the supreme court shall be chosen by a majority of the members of the court; shall be the chief administrative officer of the judicial system; and shall have the power to assign justices or judges, including consenting retired justices or judges, to temporary duty in any court for which the judge is qualified and to delegate to a chief judge of a judicial circuit the power to assign judges for duty in that circuit.

(c) A chief judge for each district court of appeal shall be chosen by a majority of the judges thereof or, if there is no majority, by the chief justice. The chief judge shall be responsible for the administrative supervision of the court.

(d) A chief judge in each circuit shall be chosen from among the circuit judges as provided by supreme court rule. The chief judge of a circuit shall be responsible for the administrative supervision of the circuit courts and county courts in the his circuit.

Section 11. Vacancies.

(a) Whenever a vacancy occurs in a judicial office to which election for retention applies, the governor shall fill the vacancy by appointing for a term ending on the first Tuesday after the first Monday in January of the year following the next general election occurring at least one year after the date of appointment, one of not fewer than three persons nor more than six persons nominated by the appropriate judicial nominating commission.
(b) The governor shall fill each vacancy on a circuit court or on a county court, wherein the judges are elected by a majority vote of the electors, by appointing for a term ending on the first Tuesday after the first Monday in January of the year following the next primary and general election occurring at least one year after the date of appointment, one of not fewer than three persons nor more than six persons nominated by the appropriate judicial nominating commission. An election shall be held to fill that judicial office for the term of the office beginning at the end of the appointed term.

(c) The nominations shall be made within thirty days from the occurrence of a vacancy unless the period is extended by the governor for a time not to exceed thirty days. The governor shall make the appointment within sixty days after the nominations have been certified to the governor.

(d) Each appointment of a justice of the supreme court is subject to confirmation by the senate. The senate may sit for the purpose of confirmation regardless of whether the house of representatives is in session or not. If the senate fails to vote on the appointment of a justice within 90 days, the justice shall be deemed confirmed. If the senate votes to not confirm the appointment, the supreme court judicial nominating commission shall reconvene as though a new vacancy had occurred but may not renominate any person whose prior appointment to fill the same vacancy was not confirmed by the senate. The appointment of a justice is effective upon confirmation by the senate.

(e) There shall be a separate judicial nominating commission as provided by general law for the supreme court, one for each district court of appeal, and one for each judicial circuit for all trial courts within the circuit. Uniform rules of procedure shall be established by the judicial nominating commissions at each level of the court system. Such rules, or any part thereof, may be repealed by general law enacted by a majority vote of the membership of each house of the legislature, or by the supreme court, five justices concurring. Except for deliberations of the judicial nominating commissions, the proceedings of the commissions and their records shall be open to the public.

Section 12. Discipline; removal and retirement.

(a) Judicial qualifications commission.—A judicial qualifications commission is created.

(1) There shall be a judicial qualifications commission vested with jurisdiction to investigate and recommend to the Supreme Court of Florida the removal from office of any justice or judge whose conduct, during term of office or otherwise, demonstrates a present unfitness to hold office, and to investigate and recommend the discipline of a justice or judge whose conduct, during term of office or otherwise, warrants such discipline. For purposes of this section, discipline is defined as any or all of the following: reprimand, fine, suspension with or without pay, or lawyer discipline. The commission shall have jurisdiction over justices and judges regarding allegations that misconduct occurred before or during service as a justice or judge if a complaint is made no later than one year following service as a justice or judge. The commission shall have jurisdiction regarding allegations of incapacity during service as a justice or judge. The commission shall be composed of:
a. Two judges of district courts of appeal selected by the judges of those courts, two circuit judges selected by the judges of the circuit courts and two judges of county courts selected by the judges of those courts;

b. Four electors who reside in the state, who are members of the bar of Florida, and who shall be chosen by the governing body of the bar of Florida; and

c. Five electors who reside in the state, who have never held judicial office or been members of the bar of Florida, and who shall be appointed by the governor.

(3) Members of the judicial qualifications commission not subject to impeachment shall be subject to removal from the commission pursuant to the provisions of Article IV, Section 7, Florida Constitution.

(4) The commission shall adopt rules regulating its proceedings, the filling of vacancies by the appointing authorities, the disqualification of members, the rotation of members between the panels, and the temporary replacement of disqualified or incapacitated members. The commission's rules, or any part thereof, may be repealed by general law enacted by a majority vote of the membership of each house of the legislature, or by the supreme court, five justices concurring. The commission shall have power to issue subpoenas. Until formal charges against a justice or judge are filed by the investigative panel with the clerk of the supreme court of Florida all proceedings by or before the commission shall be confidential; provided, however, upon a finding of probable cause and the filing by the investigative panel with said clerk of such formal charges against a justice or judge such charges and all further proceedings before the commission shall be public.

(5) The commission shall have access to all information from all executive, legislative and judicial agencies, including grand juries, subject to the rules of the commission. At any time, on request of the speaker of the house of representatives or the governor, the commission shall make available to the house of representatives all information in the possession of the commission, which information shall remain confidential during any investigation and until such information is used in the pursuit for use in consideration of impeachment or suspension, respectively.

(b) Panels.–The commission shall be divided into an investigative panel and a hearing panel as established by rule of the commission. The investigative panel is vested with the jurisdiction to receive or initiate complaints, conduct investigations, dismiss complaints, and upon a vote of a simple majority of the panel submit formal charges to the hearing panel. The hearing panel is vested with the authority to receive and hear formal charges from the investigative panel and upon a two-thirds vote of the panel recommend to the supreme court the removal of a justice or judge or the involuntary retirement of a justice or judge for any permanent disability that seriously interferes with the performance of judicial duties. Upon a simple majority vote of the membership of the hearing panel, the panel may recommend to the supreme court that the justice or judge be subject to appropriate discipline.

(c) Supreme court.–The supreme court shall receive recommendations from the judicial qualifications commission's hearing panel.
(1) The supreme court may accept, reject, or modify in whole or in part the findings, conclusions, and recommendations of the commission and it may order that the justice or judge be subjected to appropriate discipline, or be removed from office with termination of compensation for willful or persistent failure to perform judicial duties or for other conduct unbecoming a member of the judiciary demonstrating a present unfitness to hold office, or be involuntarily retired for any permanent disability that seriously interferes with the performance of judicial duties. Malafides, scienter or moral turpitude on the part of a justice or judge shall not be required for removal from office of a justice or judge whose conduct demonstrates a present unfitness to hold office. After the filing of a formal proceeding and upon request of the investigative panel, the supreme court may suspend the justice or judge from office, with or without compensation, pending final determination of the inquiry.

(2) The supreme court may award costs to the prevailing party.

(d) Removal powers.—The power of removal conferred by this section shall be both alternative and cumulative to the power of impeachment.

(e) Proceedings involving supreme court justice.—Notwithstanding any of the foregoing provisions of this section, if the person who is the subject of proceedings by the judicial qualifications commission is a justice of the supreme court of Florida all justices of such court automatically shall be disqualified to sit as justices of such court with respect to all proceedings therein concerning such person and the supreme court for such purposes shall be composed of a panel consisting of the seven chief judges of the judicial circuits of the state of Florida most senior in tenure of judicial office as circuit judge. For purposes of determining seniority of such circuit judges in the event there be judges of equal tenure in judicial office as circuit judge the judge or judges from the lower numbered circuit or circuits shall be deemed senior. In the event any such chief circuit judge is under investigation by the judicial qualifications commission or is otherwise disqualified or unable to serve on the panel, the next most senior chief circuit judge or judges shall serve in place of such disqualified or disabled chief circuit judge.

(f) Schedule to section 12.—

(1) Except to the extent inconsistent with the provisions of this section, all provisions of law and rules of court in force on the effective date of this article shall continue in effect until superseded in the manner authorized by the constitution.

(2) After this section becomes effective and until adopted by rule of the commission consistent with it:

a. The commission shall be divided, as determined by the chairperson, into one investigative panel and one hearing panel to meet the responsibilities set forth in this section.

b. The investigative panel shall be composed of:

1. Four judges,
2. Two members of the bar of Florida, and

3. Three non-lawyers.

c. The hearing panel shall be composed of:

1. Two judges,

2. Two members of the bar of Florida, and

3. Two non-lawyers.

d. Membership on the panels may rotate in a manner determined by the rules of the commission provided that no member shall vote as a member of the investigative and hearing panel on the same proceeding.

e. The commission shall hire separate staff for each panel.

f. The members of the commission shall serve for staggered terms of six years.

g. The terms of office of the present members of the judicial qualifications commission shall expire upon the effective date of the amendments to this section approved by the legislature during the regular session of the legislature in 1996 and new members shall be appointed to serve the following staggered terms:

1. Group I. The terms of five members, composed of two electors as set forth in s. 12(a)(1)c. of Article V, one member of the bar of Florida as set forth in s. 12(a)(1)b. of Article V, one judge from the district courts of appeal and one circuit judge as set forth in s. 12(a)(1)a. of Article V, shall expire on December 31, 1998.

2. Group II. The terms of five members, composed of one elector as set forth in s. 12(a)(1)c. of Article V, two members of the bar of Florida as set forth in s. 12(a)(1)b. of Article V, one circuit judge and one county judge as set forth in s. 12(a)(1)a. of Article V shall expire on December 31, 2000.

3. Group III. The terms of five members, composed of two electors as set forth in s. 12(a)(1)c. of Article V, one member of the bar of Florida as set forth in s. 12(a)(1)b., one judge from the district courts of appeal and one county judge as set forth in s. 12(a)(1)a. of Article V, shall expire on December 31, 2002.

g. h. An appointment to fill a vacancy of the commission shall be for the remainder of the term.

h. i. Selection of members by district courts of appeal judges, circuit judges, and county court judges, shall be by no less than a majority of the members voting at the respective courts'
conferences. Selection of members by the board of governors of the bar of Florida shall be by no less than a majority of the board.

i. j. The commission shall be entitled to recover the costs of investigation and prosecution, in addition to any penalty levied by the supreme court.

i. k. The compensation of members and referees shall be the travel expenses or transportation and per diem allowance as provided by general law.

**Commentary:**
Amendment 5 would make three reforms to Florida’s judiciary. First, Amendment 5 would allow the Legislature to repeal court rules by simple (rather than two-thirds) majority. It would require the Legislature to express the policy reason for its repeal, and the Supreme Court could then adopt a new rule in line with that policy. The Amendment would also limit the Supreme Court’s power to readopt rules repealed by the Legislature. Second, Amendment 5 would require Senate confirmation for the Governor’s appointments to the Supreme Court. The Governor would continue to select from a list sent by the judicial nominating commission. If the Senate rejected an appointment, the nominating commission would send a new list, but the commission could not renominate any person rejected by the Senate. If the Senate failed to vote on a nominee in ninety days, the appointment would be deemed confirmed. Finally, Amendment 5 would make records of the Judicial Qualifications Commission (JQC) available to the House of Representatives on request. Those records would remain confidential during any investigation and until the House used the records to impeach a justice or judge.

**Proponents argue that** it would strengthen checks and balances in the judicial rulemaking process; bring state judicial selection more into line with the federal system by giving the Senate a say on judicial appointments; and facilitate investigations by the body responsible for impeaching judges without compromising confidentiality. Proponents maintain that the Amendment would improve accountability by fine-tuning the separation of powers.

**Opponents argue that** it would subjugate the Supreme Court to the Legislature by limiting the Court’s rulemaking power and giving the Legislature more control over appointments. They contend that the Amendment would undermine judicial independence and politicize judicial administration. Critics paint Amendment 5 as part of a systematic effort by lawmakers to curb the Court’s authority following a series of controversial rulings.

**Proponents of this Amendment:**
The Florida Chamber of Commerce
Florida House Speaker Dean Cannon

**Opponents of this Amendment:**
The Florida Bar
League of Women Voters of Florida
Democratic Progressive Caucus of Florida
American Civil Liberties Union of Florida
*The Miami Herald* Editorial Board
*Tampa Bay Times* Editorial Board
*Palm Beach Post* Editorial Board
*Sarasota Herald-Tribune* Editorial Board
No. 6  
CONSTITUTIONAL AMENDMENT  
ARTICLE I, Section 28  
(Legislative Joint Resolution)

Ballot Title:  
PROHIBITION ON PUBLIC FUNDING OF ABORTIONS; CONSTRUCTION OF ABORTION RIGHTS

Ballot Summary:  
This proposed amendment provides that public funds may not be expended for any abortion or for health-benefits coverage that includes coverage of abortion. This prohibition does not apply to an expenditure required by federal law, a case in which a woman suffers from a physical disorder, physical injury, or physical illness that would place her in danger of death unless an abortion is performed, or a case of rape or incest. This proposed amendment provides that the State Constitution may not be interpreted to create broader rights to an abortion than those contained in the United States Constitution. With respect to abortion, this proposed amendment overrules court decisions which conclude that the right of privacy under Article I, Section 23 of the State Constitution is broader in scope than that of the United States Constitution.

Full Text:  

ARTICLE I  
DECLARATION OF RIGHTS

SECTION 28. Prohibition on public funding of abortions; construction of abortion rights.—
(a) Public funds may not be expended for any abortion or for health-benefits coverage that includes coverage of abortion. This subsection does not apply to:
(1) An expenditure required by federal law;
(2) A case in which a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering, physical condition caused by or arising from the pregnancy itself, which would, as certified by a physician, place the woman in danger of death unless an abortion is performed; or
(3) A pregnancy that results from rape or incest.
(b) This constitution may not be interpreted to create broader rights to an abortion than those contained in the United States Constitution.

Commentary:  
First, this amendment would make the existing federal ban on public funding for most abortions part of the state constitution. Thus, while both federal and state law already prohibit the public financing of abortions, this amendment would add that ban to the state constitution. However, this amendment would not apply to expenditures required by federal law for cases in which a woman has a physical disorder, injury or illness that would place her in danger of death unless she has an abortion, or cases of rape or incest. Amendment 6 also would bar any public funding for health insurance policies that cover abortion, with the same exceptions.
Second, it would narrow the scope of a state privacy law that is sometimes used in Florida to challenge abortion laws. The amendment would specify that the privacy clause in the Florida Constitution does not confer broader rights to an abortion than the U.S. Constitution does. Historically, state courts have cited the privacy clause in the Florida Constitution, added by voters in 1980, to strike down abortion restrictions passed by lawmakers, including one that would require minors to get their parents' consent for abortions.

**Proponents argue that** the amendment would put reasonable limits on the use of tax dollars and would restore parental rights. Essentially, the amendment would create an opening to push for broader parental-consent laws for minors seeking abortions in Florida, an effort overturned in 1989 because of the state’s constitutional language. Fundamentally, they say that government should not pay for abortion, which would align with federal law.

**Opponents argue that** the amendment would allow Florida politicians to intrude on personal medical decisions between a woman, her family, and her doctor. Specifically, the League of Women Voters of Florida says that Amendment 6 is an example of big government at its worst and could potentially endanger women's lives. Further, other opponents say that government workers who rely on state-subsidized health coverage could find it more difficult to terminate their pregnancies. Also, by narrowing privacy laws, the Legislature, which is currently controlled by Republicans, will have an easier time approving, among other things, a bill requiring minors to get parental consent for an abortion. Currently, parents are notified if a minor seeks an abortion, but their consent is not required.

**Proponents of this Amendment:**

- Rufus “Randy” Armstrong (Tampa obstetrician who supports the amendment through the group Citizens for Protecting Taxpayers and Paternal Rights)
- Florida Family Action PAC
- Florida Right to Life
- Florida Catholic Conference
- *The Tampa Tribune*

**Opponents of this Amendment:**

- League of Women Voters of Florida
- The Florida Alliance of Planned Parenthood Affiliates
- Florida National Organization for Women Affiliates
- National Council on Jewish Women
- ACLU
- Democratic Progressive Caucus of Florida
- *The Orlando Sentinel*
- *The Gainesville Sun*
- *Tampa Bay Times*
No. 8
CONSTITUTIONAL AMENDMENT
ARTICLE I, Section 3
(Legislative Joint Resolution)

Ballot Title:
FLORIDA RELIGIOUS FREEDOM AMENDMENT

Ballot Summary:
Proposing an amendment to the State Constitution providing that no individual or entity may be denied, on the basis of religious identity or belief, governmental benefits, funding, or other support, except as required by the First Amendment to the United States Constitution, and deleting the prohibition against using revenues from the public treasury directly or indirectly in aid of any church, sect, or religious denomination or in aid of any sectarian institution.

Full Text:

ARTICLE I
DECLARATION OF RIGHTS

SECTION 3. Religious freedom.--There shall be no law respecting the establishment of religion or prohibiting or penalizing the free exercise thereof. Religious freedom shall not justify practices inconsistent with public morals, peace, or safety. Except to the extent required by the First Amendment of the United States Constitution, neither the government nor any agent of the government may deny any individual or entity the benefits of any program, funding, or other support on the basis of religious identity or belief. No revenue of the state or any political subdivision or agency thereof shall ever be taken from the public treasury directly or indirectly in aid of any church, sect, or religious denomination or in aid of any sectarian institution.

Commentary:
This amendment would repeal Florida’s “Blaine Amendment,” named after Maine congressman, James G. Blaine. The original Blaine Amendment was a proposed amendment to the United States Constitution, which, if passed, would have prohibited public funding for religious schools. The primary purpose of this proposed 1875 federal amendment, most scholars agree, was to prohibit Catholic schools from receiving public funding. However, once this amendment failed to pass at the federal level, many states adopted similar provisions in their state constitutions. Florida was one such state. However, Florida’s “Blaine Amendment” or “no aid provision,” as it has come to be called, is even broader, and not only prohibits public funding to religious schools, but also to all organizations with a religious affiliation, including hospitals, elder care programs, and drug rehabilitation programs.

Proponents argue that it is needed to eliminate vestiges of discrimination against religious individuals so that everyone, religious and non-religious alike, can equally participate in the public sphere.

Opponents argue that this amendment will erode the separation between church and state, and more importantly, will deliver a blow to the state funds available for public education.
Proponents of this Amendment:

Catholic Association of Latino Leaders
Citizens for Religious Freedom and Non-Discrimination
Former Governor Jeb Bush
Florida Chamber of Commerce
Florida Conference of Catholic Bishops
Habitat for Humanity
Scott Plakon (R): State Representative for District 37 (New District 30)
Stephen Precourt (R): State Representative for District 41 (New District 44)
The Salvation Army
Tampa Tribune (published opinion piece supporting it)
YMCA

Opponents of this Amendment:

Americans United for Separation of Church and State
Daytona Beach News-Journal
Florida ACLU
Florida AFL-CIO
Florida Education Association
Florida PTA
Florida School Board Association
Gainesville Sun
League of Women Voters
Miami Herald
Naples Daily News
Orlando Sentinel
Palm Beach Post
Sarasota Herald Tribune
Sun Sentinel
Suwannee Democrat
Tampa Bay Times
Constitutional Amendment

Article VII, Section 6 and Article XII, Section 32

(Legislative Joint Resolution)

Ballot Title:
Homestead Property Tax Exemption for Surviving Spouse of Military Veteran or First Responder

Ballot Summary:
Proposing an amendment to the State Constitution to authorize the Legislature to provide by general law ad valorem homestead property tax relief to the surviving spouse of a military veteran who died from service-connected causes while on active duty or to the surviving spouse of a first responder who died in the line of duty. The amendment authorizes the Legislature to totally exempt or partially exempt such surviving spouse’s homestead property from ad valorem taxation. The amendment defines a first responder as a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic. This amendment shall take effect January 1, 2013.

Full Text:

 ARTICLE VII

FINANCE AND TAXATION

Section 6. Homestead exemptions.—

(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of twenty-five thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

(c) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

(d) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant an additional

37
The homestead tax exemption not exceeding fifty thousand dollars to any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner and who has attained age sixty-five and whose household income, as defined by general law, does not exceed twenty thousand dollars. The general law must allow counties and municipalities to grant this additional exemption, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

(e) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related, the veteran was a resident of this state at the time of entering the military service of the United States, and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this subsection, an applicant must submit to the county property appraiser, by March 1, proof of residency at the time of entering military service, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related, and a copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years. This subsection shall take effect December 7, 2006, is self-executing, and does not require implementing legislation.

(f) By general law and subject to conditions and limitations specified therein, the Legislature may provide ad valorem tax relief equal to the total amount or a portion of the ad valorem tax otherwise owed on homestead property to the:

(1) Surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces.

(2) Surviving spouse of a first responder who died in the line of duty.

(3) As used in this subsection and as further defined by general law, the term:

a. "First responder" means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic.

b. "In the line of duty" means arising out of and in the actual performance of duty required by employment as a first responder.

ARTICLE XII
SCHEDULE

SECTION 32. Ad valorem tax relief for surviving spouses of veterans who died from service-connected causes and first responders who died in the line of duty.—This section and the amendment to Section 6 of Article VII permitting the legislature to provide ad valorem tax relief to surviving spouses of veterans who died from service-connected causes and first responders who died in the line of duty shall take effect January 1, 2013.
Commentary:
The amendment would authorize the legislature to eliminate property taxes on the homes of the surviving spouses of active military veterans or first responders killed in the line of duty. First responders are defined as law enforcement officers, correctional officers, firefighters, emergency medical technicians, or paramedics. It would cover full-time, part-time, and volunteer first responders. For eligibility purposes, the first responder or veteran must have been a permanent resident of Florida as of January 1st of the year they died. To maintain eligibility, the spouse must hold the title to the homestead, be a permanent resident of the homestead, and not remarry. If the property is sold, the surviving spouse has the ability to transfer the exemption to a different primary residence. Surviving spouses of veterans or first responders who died years prior would be able to apply for eligibility retroactively. However, the tax relief is only for future taxes, meaning no applicants may receive refunds for any past taxes paid. Although state law has granted this property tax exemption to eligible military spouses since 1997, the legislature is now proposing this exemption as an amendment to the Florida Constitution. Beginning in state fiscal year 2013, the Revenue Estimating Conference (REC) estimated the impact, assuming current millage rates, would be approximately $300,000 in lost school tax revenue and $300,000 in lost local government non-school tax revenue.

Proponents argue that the amendment helps the families left behind when veterans or first responders put their lives on the line for the public. The fiscal costs are relatively small and the price paid to receive this tax break, the loss of a spouse who’s life is cut short during service to their country or community, is a heavy one. It is an amendment that will honor all of Florida’s Fallen Heroes. This amendment won unanimous approval in both the House and Senate.

Opponents argue that the amendment will decrease tax revenues given to schools and local governments to provide their services. Florida should focus on ways to make its tax exemptions fairer for all, not adding additional exemptions. Opponents argue that the Florida Constitution is purposefully hard to change, so tax provisions are better suited in statutory law, where modification is easier.
**Proponents of this Amendment:**

- Florida Legislature
- Florida Order of Police and the Police Benevolent Association
- Lee County Republican Executive Committee
- *Herald Tribune*

**Opponents of this Amendment:**

- League of Women Voters
- *Tampa Bay Times*
- *Sun Sentinel*
- *Miami Herald*
- *Northwest Florida Daily News*
- *Herald Tribune*
No. 10  
CONSTITUTIONAL AMENDMENT  
ARTICLE VII, Section 3 and ARTICLE XII, Section 32  
(Legislative Joint Resolution)  

Ballot Title:  
TANGIBLE PERSONAL PROPERTY TAX EXEMPTION  

Ballot Summary:  
Proposing an amendment to the State Constitution to: (1) Provide an exemption from ad valorem taxes levied by counties, municipalities, school districts, and other local governments on tangible personal property if the assessed value of an owner’s tangible personal property is greater than $25,000 but less than $50,000. This new exemption, if approved by the voters, will take effect on January 1, 2013, and apply to the 2013 tax roll and subsequent tax rolls. (2) Authorize a county or municipality for the purpose of its respective levy, and as provided by general law, to provide tangible personal property tax exemptions by ordinance. This is in addition to other statewide tangible personal property tax exemptions provided by the Constitution and this amendment.

Full Text:
ARTICLE VII  
FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—
(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently disabled, property to the value fixed by general law not less than five hundred dollars.

(c) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the county or municipality, and only after the electors of the county or municipality voting on such question in a referendum authorize the county or municipality to adopt such ordinances. An exemption so granted shall apply to improvements to real property made by or for the use of a new business and improvements to real property related to the expansion of an existing business and shall also apply to tangible personal property of such new business and tangible personal property related to the expansion of an existing business. The amount or limits of the amount of such exemption shall be specified by general law. The period of time for which such exemption may be granted to a new business or expansion of an existing business shall be determined by general law. The authority to grant such exemption shall expire ten years from the date of approval by the electors of the county or municipality, and may be renewable by referendum as
provided by general law.

(d) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant historic preservation ad valorem tax exemptions to owners of historic properties. This exemption may be granted only by ordinance of the county or municipality. The amount or limits of the amount of this exemption and the requirements for eligible properties must be specified by general law. The period of time for which this exemption may be granted to a property owner shall be determined by general law.

(e)(1) By general law and subject to conditions specified therein, twenty-five thousand dollars of the assessed value of tangible personal property is subject to tangible personal property tax shall be exempt from ad valorem taxation. Tangible personal property is also exempt from ad valorem taxation if the assessed value of such property is greater than twenty-five thousand dollars but less than fifty thousand dollars.

(2) A county or municipality may, for the purposes of its respective tax levy, provide additional tangible personal property tax exemptions by ordinance, subject to this subsection and as provided in general law.

(f) There shall be granted an ad valorem tax exemption for real property dedicated in perpetuity for conservation purposes, including real property encumbered by perpetual conservation easements or by other perpetual conservation protections, as defined by law.

(g) By general law and subject to the conditions specified therein, each person who receives a homestead exemption as provided in section 6 of this article; who was a member of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard; and who was deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of military operations designated by the legislature shall receive an additional exemption equal to a percentage of the taxable value of his or her homestead property. The applicable percentage shall be calculated as the number of days during the preceding calendar year the person was deployed on active duty outside the continental United States, Alaska, or Hawaii in support of military operations designated by the legislature divided by the number of days in that year.

ARTICLE XII
SCHEDULE

SECTION 32. Tangible personal property; ad valorem tax exemption.—The amendment to Section 3 of Article VII providing that property is exempt from tangible personal property tax if the assessed value of such property is greater than twenty-five thousand dollars but less than fifty thousand dollars shall take effect January 1, 2013, and applies to assessments for tax years beginning on or after January 1, 2013.

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

ARTICLE VII, SECTION 3
ARTICLE XII, SECTION 32
TANGIBLE PERSONAL PROPERTY TAX EXEMPTION.—proposing an amendment to the State Constitution to:

(1) Provide an exemption from ad valorem taxes levied by counties, municipalities, school districts, and other local governments on tangible personal property if the assessed value
of an owner's tangible personal property is greater than $25,000 but less than $50,000. This new exemption, if approved by the voters, will take effect on January 1, 2013, and apply to the 2013 tax roll and subsequent tax rolls.

(2) authorize a county or municipality for the purpose of its respective levy, and as provided by general law, to provide tangible personal property tax exemptions by ordinance. This is in addition to other statewide tangible personal property tax exemptions provided by the Constitution and this amendment.

Commentary:
This amendment only affects businesses because individuals do not pay the tangible personal property tax. Tangible personal property includes property you can physically hold, such as office equipment, supplies, and furniture. The constitution already has a tangible personal property tax that exempts tangible personal property that is valued under $25,000. This amendment would increase that threshold to $50,000 and would allow cities and counties to grant additional exemptions.

Florida House of Representatives vote: 112 yeas-2 nays
Florida Senate vote: 40 yeas-0 nays

Proponents argue that the purpose is to provide tax relief to businesses and to stimulate the economy. They believe that lowering the tax rate will enable businesses to relocate to Florida, and for businesses already in Florida, it will enable them to hire more staff.

Opponents argue that it reduces revenue necessary to pay for services provided by local governments. Florida is already a business friendly state; therefore, this amendment would not really be stimulating the economy. Instead of imbedding this exemption in the constitution, the Legislature can pass a law with a sunset provision that will meet the proposed goals, and still provide a long term funding system for local governments. Finally, since the exemption will be cutting off a source of revenue generation, it is likely the difference will be made up from the general public.

Proponents of this Amendment:
NFIB Florida
Florida Chamber of Commerce
Associated Industries of Florida
Manufacturers Association of Florida
Florida League of Cities
Florida Association of Counties
James Madison Institute
Florida TaxWatch
Almost all members of the Florida Legislature
Governor Rick Scott

Opponents of this Amendment:
Democratic Progressive Caucus of Florida
League of Women Voters
Gainesville Sun
Miami Herald
Tampa Bay Times

23 http://www.gainesville.com/article/20121012/OPINION01/121019867/-1/entertainment?Title=Editorial-Three-tax-breaks
24 http://www.tampabay.com/opinion/editorials/vote-no-on-special-property-tax-breaks/1255007
No. 11
CONSTITUTIONAL AMENDMENT
ARTICLE VII, Section 6
(Legislative Joint Resolution)

Ballot Title:
ADDITIONAL HOMESTEAD EXEMPTION; LOW-INCOME SENIORS WHO MAINTAIN LONG-TERM RESIDENCY ON PROPERTY; EQUAL TO ASSESSED VALUE

Ballot Summary:
Proposing an amendment to the State Constitution to authorize the Legislature, by general law and subject to conditions set forth in the general law, to allow counties and municipalities to grant an additional homestead tax exemption equal to the assessed value of homestead property if the property has a just value less than $250,000 to an owner who has maintained permanent residency on the property for not less than 25 years, who has attained age 65, and who has a low household income as defined by general law.

Full Text:

ARTICLE VII
FINANCE AND TAXATION

SECTION 6. Homestead exemptions.—

(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of twenty-five thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entitlies, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

(c) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.
(d) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant either or both of the following an additional homestead tax exemptions:

(1) An exemption not exceeding fifty thousand dollars to any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner and who has attained age sixty-five and whose household income, as defined by general law, does not exceed twenty thousand dollars; or,

(2) An exemption equal to the assessed value of the property to any person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars and who has maintained thereon the permanent residence of the owner for not less than twenty-five years and who has attained age sixty-five and whose household income does not exceed the income limitation prescribed in paragraph (1).

The general law must allow counties and municipalities to grant these this additional exemptions exemption, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

(e) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related, the veteran was a resident of this state at the time of entering the military service of the United States, and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this subsection, an applicant must submit to the county property appraiser, by March 1, proof of residency at the time of entering military service, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related, and a copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years. This subsection shall take effect December 7, 2006, is self-executing, and does not require implementing legislation.

Commentary:
This amendment allows counties and municipalities to grant an additional homestead tax exemption that is equal to the assessed value of the homestead property for low-income seniors. To qualify, homeowners must be 65 or older, have an annual income of less than $27,030, own a home with a market value of less than $250,000, and must have lived in the home for at least 25 years.

26 Id.
Florida House of Representatives vote: 116 yeas – 0 nays
Florida Senate vote: 40 yeas – 0 nays

**Proponents argue that** the amendment will provide a major boost for low-income seniors at a low cost statewide.\(^{27}\)

**Opponents argue that** the state constitution is not the proper place to include tax breaks.\(^{28}\) Additionally, the League of Women Voters argues that too many tax loopholes already exist, and the provision would reduce state revenues significantly.\(^{29}\) Other opponents argue that a tax break should be given to everyone, not just to a select group of citizens.\(^{30}\)

**Proponents of this Amendment:**

The Florida Legislature
Representative Jose Oliva
State Senator Rene Garcia
*Naples Daily News*

**Opponents of this Amendment:**

The League of Women Voters
*Northwest Daily News*
*Tampa Bay Times*
*Miami Herald*


\(^{28}\) [http://campaign.r20.constantcontact.com/render?llr=jhigmrdab&v=001HZh_ryKk0qfheC3QzPE3xJjbiZZ7Gltyy- _IV0w8l0ASRkRhiWXtP1iYVgEer5TCskd4yZxRRna24rCAzcZ_8AasQOoQm53cLTPfCdM14zMrDr6cpZ8iUbrw dutRq?q17_LVO7SF0VU7ALFU3BwhxA-IfX_wunKG07yDa92wFqbN-VGMWitelnAadmGAIB6c2alqKP_qfdz_TzTdM_2iIfEZASrdxiODGMWrgLBYtwB04jQud3bxBHl79nvjFyFerJRFf CyuTCHsaUcar9MNCux8TsWZ-KReCvix8fM9KXEgrp9SR3lqxoNDaZ02D7P9nhXPKAJPyn4P4IvqqFjWp66Ppfu_0d](http://campaign.r20.constantcontact.com/render?llr=jhigmrdab&v=001HZh_ryKk0qfheC3QzPE3xJjbiZZ7Gltyy-_IV0w8l0ASRkRhiWXtP1iYVgEer5TCskd4yZxRRna24rCAzcZ_8AasQOoQm53cLTPfCdM14zMrDr6cpZ8iUbrw dutRq?q17_LVO7SF0VU7ALFU3BwhxA-IfX_wunKG07yDa92wFqbN-VGMWitelnAadmGAIB6c2alqKP_qfdz_TzTdM_2iIfEZASrdxiODGMWrgLBYtwB04jQud3bxBHl79nvjFyFerJRFf CyuTCHsaUcar9MNCux8TsWZ-KReCvix8fM9KXEgrp9SR3lqxoNDaZ02D7P9nhXPKAJPyn4P4IvqqFjWp66Ppfu_0d)

\(^{29}\) Id.

No. 12
CONSTITUTIONAL AMENDMENT
ARTICLE IX, Section 7
(Legislative Joint Resolution)

Ballot Title:
APPOINTMENT OF STUDENT BODY PRESIDENT TO BOARD OF GOVERNORS OF THE STATE UNIVERSITY SYSTEM

Ballot Summary:
Proposing an amendment to the State Constitution to replace the president of the Florida Student Association with the chair of the council of state university student body presidents as the student member of the Board of Governors of the State University System and to require that the Board of Governors organize such council of state university student body presidents.

Full Text:

ARTICLE IX
EDUCATION

SECTION 7. State University System.—
(a) PURPOSES. In order to achieve excellence through teaching students, advancing research and providing public service for the benefit of Florida's citizens, their communities and economies, the people hereby establish a system of governance for the state university system of Florida.

(b) STATE UNIVERSITY SYSTEM. There shall be a single state university system comprised of all public universities. A board of trustees shall administer each public university and a board of governors shall govern the state university system.

(c) LOCAL BOARDS OF TRUSTEES. Each local constituent university shall be administered by a board of trustees consisting of thirteen members dedicated to the purposes of the state university system. The board of governors shall establish the powers and duties of the boards of trustees. Each board of trustees shall consist of six citizen members appointed by the governor and five citizen members appointed by the board of governors. The appointed members shall be confirmed by the senate and serve staggered terms of five years as provided by law. The chair of the faculty senate, or the equivalent, and the president of the student body of the university shall also be members.

(d) STATEWIDE BOARD OF GOVERNORS. The board of governors shall be a body corporate consisting of seventeen members. The board shall operate, regulate, control, and be fully responsible for the management of the whole university system. These responsibilities shall include, but not be limited to, defining the distinctive mission of each constituent university and its articulation with free public schools and community colleges, ensuring the well-planned coordination and operation of the system, and avoiding wasteful duplication of facilities or programs. The board's management shall be subject to the powers of the legislature to appropriate for the expenditure of funds, and the board shall account for such expenditures as provided by law. The governor shall appoint to the board fourteen citizens dedicated to the purposes of the state university system. The appointed members shall be confirmed by the senate and serve staggered terms of seven years as provided by law. The commissioner of education,
the chair of the advisory council of faculty senates, or the equivalent, and the chair of the council of student body presidents, which council shall be organized by the board of governors and consist of all the student body presidents of the state university system president of the Florida student association, or the equivalent, shall also be members of the board.

**Commentary:**
Amendment 12 would revise the way the state selects the student representative on the state university system’s Board of Governors, which oversees the university system. It would replace the president of the Florida Student Association with the chair of the council of state university student body presidents, and it would require the Board of Governors to organize the council of state university student body presidents.

**Proponents argue that** the amendment allows each university to have a chance to have their student body president be named as a representative of the Board of Governors.

**Opponents argue that** the amendment is unnecessary.

**Proponents of this Amendment:**
Florida State Representative Shawn Harrison (R) (sponsor)
Florida State University
The majority of members of the Florida Legislature

**Opponents of this Amendment:**
Florida Student Association
League of Women Voters of Florida
*The Miami Herald*
*The Sun Sentinel*