

1 Resolution of the Taxation and Budget Reform Commission
2 A resolution proposing an amendment to Section 19 of
3 Article III and Sections 2 and 6 of Article XI of the
4 State Constitution to change the timing and increase the
5 frequency of the establishment of Future Taxation and
6 Budget Reform Commissions and to remove matters relating
7 directly to taxation or the state budgetary process from
8 the concurrent jurisdiction of Constitution Revision
9 Commissions.

10
11 Be It Resolved by the Taxation and Budget Reform Commission:
12

13 That the following amendment to Section 19 of Article III
14 and Sections 2 and 6 of Article XI of the State Constitution is
15 agreed to and shall be submitted to the electors of this state
16 for approval or rejection at the next general election or at an
17 earlier special election specifically authorized by law for that
18 purpose:

19 ARTICLE III

20 LEGISLATURE

21 SECTION 19. State Budgeting, Planning and Appropriations
22 Processes.--

23 (a) ANNUAL BUDGETING.

24 (1) General law shall prescribe the adoption of annual
25 state budgetary and planning processes and require that detail
26 reflecting the annualized costs of the state budget and
27 reflecting the nonrecurring costs of the budget requests shall
28 accompany state department and agency legislative budget
29 requests, the governor's recommended budget, and appropriation
30 bills.

31 (2) Unless approved by a three-fifths vote of the
32 membership of each house, appropriations made for recurring
33 purposes from nonrecurring general revenue funds for any fiscal
34 year shall not exceed three percent of the total general revenue
35 funds estimated to be available at the time such appropriation
36 is made.

37 (3) As prescribed by general law, each state department
38 and agency shall be required to submit a legislative budget
39 request that is based upon and that reflects the long-range
40 financial outlook adopted by the joint legislative budget
41 commission or that specifically explains any variance from the
42 long-range financial outlook contained in the request.

43 (4) For purposes of this section, the terms department and
44 agency shall include the judicial branch.

45 (b) APPROPRIATION BILLS FORMAT. Separate sections within
46 the general appropriation bill shall be used for each major
47 program area of the state budget; major program areas shall
48 include: education enhancement "lottery" trust fund items;
49 education (all other funds); human services; criminal justice
50 and corrections; natural resources, environment, growth
51 management, and transportation; general government; and judicial
52 branch. Each major program area shall include an itemization of
53 expenditures for: state operations; state capital outlay; aid to
54 local governments and nonprofit organizations operations; aid to
55 local governments and nonprofit organizations capital outlay;
56 federal funds and the associated state matching funds; spending
57 authorizations for operations; and spending authorizations for
58 capital outlay. Additionally, appropriation bills passed by the
59 legislature shall include an itemization of specific
60 appropriations that exceed one million dollars (\$1,000,000.00)

61 in 1992 dollars. For purposes of this subsection, "specific
62 appropriation," "itemization," and "major program area" shall be
63 defined by law. This itemization threshold shall be adjusted by
64 general law every four years to reflect the rate of inflation or
65 deflation as indicated in the Consumer Price Index for All Urban
66 Consumers, U.S. City Average, All Items, or successor reports as
67 reported by the United States Department of Labor, Bureau of
68 Labor Statistics or its successor. Substantive bills containing
69 appropriations shall also be subject to the itemization
70 requirement mandated under this provision and shall be subject
71 to the governor's specific appropriation veto power described in
72 Article III, Section 8.

73 (c) APPROPRIATIONS PROCESS.

74 (1) No later than September 15 of each year, the joint
75 legislative budget commission shall issue a long-range financial
76 outlook setting out recommended fiscal strategies for the state
77 and its departments and agencies in order to assist the
78 legislature in making budget decisions. The long-range financial
79 outlook must include major workload and revenue estimates. In
80 order to implement this paragraph, the joint legislative budget
81 commission shall use current official consensus estimates and
82 may request the development of additional official estimates.

83 (2) The joint legislative budget commission shall seek
84 input from the public and from the executive and judicial
85 branches when developing and recommending the long-range
86 financial outlook.

87 (3) The legislature shall prescribe by general law
88 conditions under which limited adjustments to the budget, as
89 recommended by the governor or the chief justice of the supreme

90 court, may be approved without the concurrence of the full
91 legislature.

92 (d) SEVENTY-TWO HOUR PUBLIC REVIEW PERIOD. All general
93 appropriation bills shall be furnished to each member of the
94 legislature, each member of the cabinet, the governor, and the
95 chief justice of the supreme court at least seventy-two hours
96 before final passage by either house of the legislature of the
97 bill in the form that will be presented to the governor.

98 (e) FINAL BUDGET REPORT. A final budget report shall be
99 prepared as prescribed by general law. The final budget report
100 shall be produced no later than the 120th day after the
101 beginning of the fiscal year, and copies of the report shall be
102 furnished to each member of the legislature, the head of each
103 department and agency of the state, the auditor general, and the
104 chief justice of the supreme court.

105 (f) TRUST FUNDS.

106 (1) No trust fund of the State of Florida or other public
107 body may be created or re-created by law without a three-fifths
108 vote of the membership of each house of the legislature in a
109 separate bill for that purpose only.

110 (2) State trust funds shall terminate not more than four
111 years after the effective date of the act authorizing the
112 initial creation of the trust fund. By law the legislature may
113 set a shorter time period for which any trust fund is
114 authorized.

115 (3) Trust funds required by federal programs or mandates;
116 trust funds established for bond covenants, indentures, or
117 resolutions, whose revenues are legally pledged by the state or
118 public body to meet debt service or other financial requirements
119 of any debt obligations of the state or any public body; the

120 state transportation trust fund; the trust fund containing the
121 net annual proceeds from the Florida Education Lotteries; the
122 Florida retirement trust fund; trust funds for institutions
123 under the management of the Board of Governors, where such trust
124 funds are for auxiliary enterprises and contracts, grants, and
125 donations, as those terms are defined by general law; trust
126 funds that serve as clearing funds or accounts for the chief
127 financial officer or state agencies; trust funds that account
128 for assets held by the state in a trustee capacity as an agent
129 or fiduciary for individuals, private organizations, or other
130 governmental units; and other trust funds authorized by this
131 Constitution, are not subject to the requirements set forth in
132 paragraph (2) of this subsection.

133 (4) All cash balances and income of any trust funds
134 abolished under this subsection shall be deposited into the
135 general revenue fund.

136 (g) BUDGET STABILIZATION FUND. Subject to the provisions
137 of this subsection, an amount equal to at least 5% of the last
138 completed fiscal year's net revenue collections for the general
139 revenue fund shall be retained in the budget stabilization fund.
140 The budget stabilization fund's principal balance shall not
141 exceed an amount equal to 10% of the last completed fiscal
142 year's net revenue collections for the general revenue fund. The
143 legislature shall provide criteria for withdrawing funds from
144 the budget stabilization fund in a separate bill for that
145 purpose only and only for the purpose of covering revenue
146 shortfalls of the general revenue fund or for the purpose of
147 providing funding for an emergency, as defined by general law.
148 General law shall provide for the restoration of this fund. The

149 budget stabilization fund shall be comprised of funds not
150 otherwise obligated or committed for any purpose.

151 (h) LONG-RANGE STATE PLANNING DOCUMENT AND DEPARTMENT AND
152 AGENCY PLANNING DOCUMENT PROCESSES. General law shall provide
153 for a long-range state planning document. The governor shall
154 recommend to the legislature biennially any revisions to the
155 long-range state planning document, as defined by law. General
156 law shall require a biennial review and revision of the long-
157 range state planning document and shall require all departments
158 and agencies of state government to develop planning documents
159 that identify statewide strategic goals and objectives,
160 consistent with the long-range state planning document. The
161 long-range state planning document and department and agency
162 planning documents shall remain subject to review and revision
163 by the legislature. The long-range state planning document must
164 include projections of future needs and resources of the state
165 which are consistent with the long-range financial outlook. The
166 department and agency planning documents shall include a
167 prioritized listing of planned expenditures for review and
168 possible reduction in the event of revenue shortfalls, as
169 defined by general law.

170 ~~(i) GOVERNMENT EFFICIENCY TASK FORCE. No later than~~
171 ~~January of 2007, and each fourth year thereafter, the president~~
172 ~~of the senate, the speaker of the house of representatives, and~~
173 ~~the governor shall appoint a government efficiency task force,~~
174 ~~the membership of which shall be established by general law. The~~
175 ~~task force shall be composed of members of the legislature and~~
176 ~~representatives from the private and public sectors who shall~~
177 ~~develop recommendations for improving governmental operations~~
178 ~~and reducing costs. Staff to assist the task force in performing~~

179 ~~its duties shall be assigned by general law, and the task force~~
180 ~~may obtain assistance from the private sector. The task force~~
181 ~~shall complete its work within one year and shall submit its~~
182 ~~recommendations to the joint legislative budget commission, the~~
183 ~~governor, and the chief justice of the supreme court.~~

184 (i)~~(j)~~ JOINT LEGISLATIVE BUDGET COMMISSION. There is
185 created within the legislature the joint legislative budget
186 commission composed of equal numbers of senate members appointed
187 by the president of the senate and house members appointed by
188 the speaker of the house of representatives. Each member shall
189 serve at the pleasure of the officer who appointed the member. A
190 vacancy on the commission shall be filled in the same manner as
191 the original appointment. From November of each odd-numbered
192 year through October of each even-numbered year, the chairperson
193 of the joint legislative budget commission shall be appointed by
194 the president of the senate and the vice chairperson of the
195 commission shall be appointed by the speaker of the house of
196 representatives. From November of each even-numbered year
197 through October of each odd-numbered year, the chairperson of
198 the joint legislative budget commission shall be appointed by
199 the speaker of the house of representatives and the vice
200 chairperson of the commission shall be appointed by the
201 president of the senate. The joint legislative budget commission
202 shall be governed by the joint rules of the senate and the house
203 of representatives, which shall remain in effect until repealed
204 or amended by concurrent resolution. The commission shall
205 convene at least quarterly and shall convene at the call of the
206 president of the senate and the speaker of the house of
207 representatives. A majority of the commission members of each
208 house plus one additional member from either house constitutes a

209 quorum. Action by the commission requires a majority vote of the
210 commission members present of each house. The commission may
211 conduct its meetings through teleconferences or similar means.
212 In addition to the powers and duties specified in this
213 subsection, the joint legislative budget commission shall
214 exercise all other powers and perform any other duties not in
215 conflict with paragraph (c)(3) and as prescribed by general law
216 or joint rule.

ARTICLE XI

AMENDMENTS

SECTION 2. Revision commission.--

220 (a) Within thirty days before the convening of the 2017
221 regular session of the legislature, and each twentieth year
222 thereafter, there shall be established a constitution revision
223 commission composed of the following thirty-seven members:

224 (1) the attorney general of the state;

225 (2) fifteen members selected by the governor;

226 (3) nine members selected by the speaker of the house of
227 representatives and nine members selected by the president of
228 the senate; and

229 (4) three members selected by the chief justice of the
230 supreme court of Florida with the advice of the justices.

231 (b) The governor shall designate one member of the
232 commission as its chair. Vacancies in the membership of the
233 commission shall be filled in the same manner as the original
234 appointments.

235 (c) Each constitution revision commission shall convene at
236 the call of its chair, adopt its rules of procedure, examine the
237 constitution of the state, except for matters relating directly
238 to taxation or the state budgetary process that are to be

239 reviewed by the taxation and budget reform commission
240 established in section 6, hold public hearings, and, not later
241 than one hundred eighty days prior to the next general election,
242 file with the custodian of state records its proposal, if any,
243 of a revision of this constitution or any part of it.

244 SECTION 6. Taxation and budget reform commission.—

245 (a) Beginning in 2018 ~~2007~~ and each tenth ~~twentieth~~ year
246 thereafter, there shall be established a taxation and budget
247 reform commission composed of the following members:

248 (1) eleven members selected by the governor, none of whom
249 shall be a member of the legislature at the time of appointment.

250 (2) seven members selected by the speaker of the house of
251 representatives and seven members selected by the president of
252 the senate, none of whom shall be a member of the legislature at
253 the time of appointment.

254 (3) four non-voting ex officio members, all of whom shall
255 be members of the legislature at the time of appointment. Two of
256 these members, one of whom shall be a member of the minority
257 party in the house of representatives, shall be selected by the
258 speaker of the house of representatives, and two of these
259 members, one of whom shall be a member of the minority party in
260 the senate, shall be selected by the president of the senate.

261 (b) Vacancies in the membership of the commission shall be
262 filled in the same manner as the original appointments.

263 (c) At its initial meeting, the members of the commission
264 shall elect a member who is not a member of the legislature to
265 serve as chair and the commission shall adopt its rules of
266 procedure. Thereafter, the commission shall convene at the call
267 of the chair. An affirmative vote of two thirds of the full
268 commission shall be necessary for any revision of this

269 constitution or any part of it to be proposed by the commission.

270 (d) The commission shall examine the state budgetary
271 process, the revenue needs and expenditure processes of the
272 state, the appropriateness of the tax structure of the state,
273 and governmental productivity and efficiency; review policy as
274 it relates to the ability of state and local government to tax
275 and adequately fund governmental operations and capital
276 facilities required to meet the state's needs during the next
277 twenty year period; determine methods favored by the citizens of
278 the state to fund the needs of the state, including alternative
279 methods for raising sufficient revenues for the needs of the
280 state; determine measures that could be instituted to
281 effectively gather funds from existing tax sources; examine
282 constitutional limitations on taxation and expenditures at the
283 state and local level; ~~and~~ review the state's comprehensive
284 planning, budgeting, and needs assessment processes to determine
285 whether the resulting information adequately supports a
286 strategic decision-making ~~decisionmaking~~ process; and develop
287 recommendations for improving governmental operations and
288 reducing costs.

289 (e) The commission shall hold public hearings as it deems
290 necessary to carry out its responsibilities under this section.
291 The commission shall issue a report of the results of the review
292 carried out, and propose to the legislature any recommended
293 statutory changes related to the taxation or budgetary laws of
294 the state. Not later than one hundred eighty days prior to the
295 general election in the second year following the year in which
296 the commission is established, the commission shall file with
297 the custodian of state records its proposal, if any, of a
298 revision of this constitution or any part of it dealing with

299 taxation or the state budgetary process.

300

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

303

CONSTITUTIONAL AMENDMENT

304

ARTICLE III, SECTION 19

305

ARTICLE XI, SECTIONS 2 AND 6

306

TAXATION AND BUDGET REFORM COMMISSION.--Under this
307 amendment to the State Constitution, future Taxation and Budget
308 Reform Commissions will be established in 2018 and every ten
309 years thereafter. The amendment repeals a provision creating the
310 Government Efficiency Task Force, but substantially provides for
311 its functions to be performed by Taxation and Budget Reform
312 Commissions. The amendment also removes matters relating
313 directly to taxation or the state budgetary process from the
314 concurrent jurisdiction of Constitution Revision Commissions.