

Alleged Non-controversial Revision 13 Carries Hidden Issue of Which Taxpayers Should be Aware

Constitutional Revision 13 includes nine issues considered to be either technical or non-controversial. However, one of these is a "*Stealth*" issue that substantively and substantially alters Florida citizens' options to modify their Constitution. This issue, the frequency of convening the Tax and Budget Reform Commission, affects citizens' ability to ensure that their state and local governments are structured to be more efficient, effective, accountable and responsive to taxpayers.

The areas addressed by the amendment are:

- 1.** Adoption of gender-neutral language (for example, "person" instead of "him") throughout the Florida Constitution. *Article I, sections 16 and 23; Article II, section 5(b); Article III, sections 3(f), 8(a)-(b), and 1 (a)-(b).*
- 2.** Clarifies that, to override a bill vetoed by the Governor, the Legislature may take the matter up at any session through the next general session. Once taken up, however, the Legislature cannot take it up again at a later session. *Article III, section 8(b).*
- 3.** Clarifies that the requirement for a 72 hour public review period (also called a "cooling off" period) before final passage by the Legislature applies only to the state general appropriations bill that is actually presented to the Governor for signature. This limits the 72 hour review period to the final conference committee report, and not earlier versions of general appropriations bills. *Article III, section 19(d).*
- 4.** Authorizes the Department of Military Affairs to conduct military courts martial, permits the Legislature to authorize courts martial held by military judges of the Florida National Guard with direct appeal to the state's First District Court of Appeals, and requires the Florida Supreme Court to adopt rules that will allow state appellate courts to obtain advisory opinions about military law from the Federal Court of Appeals for the Armed Forces. *Article V, sections 1 and 2(b).*
- 5.** Provides the Constitution Revision Commission more time to conduct its affairs by providing for an earlier date by which members must be appointed. *Article XI, section 2(c).*

6. Removes the requirements that a vote of not less than two-thirds of the members of the Taxation and Budget Reform Commission and a majority of each set of commissioners appointed respectively by the Governor, Speaker and President of the Senate is needed to propose revisions to the constitution and leave the operating procedure up to the Commission. *Article XI, section 6(c)*.

7. Changes the Commission's convening times from every 10 years to every 20 years, alternating with the years the Constitution Revision Commission convenes. *Article XI, section 6(a)*.

This last item is the **Red letter** issue. Reducing the frequency that the Tax and Budget Reform Commission is convened by increasing the time frame between meetings from 10 to 20 years has significant implications. The basic fault with the Commission's operations may be redressed with modification of voting procedures also included in this amendment. Extending the time between meeting of the Commission may have been a not too subtle way of demonstrating a needless competition for prestige between the two citizen commissions that can initiate comprehensive dialog and review to amend our state constitution. The current state constitution requires the Constitution Revision Commission meet every 20 years and the Tax and Budget Reform Commission meet every 10 years.

Given the requirements for a super-majority vote on Tax and Budget Reform Commission proposals so as to assure a prudent and consensus based response, as well as the prominent place tax and budget issues have in public opinion, this difference in the span of meeting times is appropriate. More importantly, these two commissions are the only comprehensive source of review and dialogue, besides that of the legislative initiative process, that can allow the people's will to be expressed and consensus built in an orderly and disciplined manner.

Consequently, tax and budget issues the Legislature chooses not to address will fall to popular petition-based referendums with multiple topics. Default government by plebiscite and initiatives, where paid petitioners get signatures in grocery store parking lots, may replace the measured consideration of proposal found in constitutional revision and tax reform commission framework. This will invite tax shifting and demagoguery based on slick social psychological demonstrations and propaganda.

Least we forget the Save Our Homes Amendment that is currently effecting substantial tax shifts to the majority of Floridians and business who will pay difference to save the taxes on beach front homes. Not addressing tax and budget issues in a systematic and timely manner will open the door to untoward and unanticipated outcomes.

For these reasons the voter should **not** approve Revision 13 and instead let the Legislature make a comparable prosed amendment without the provision for limiting the term of the Tax and Budget Reform Commission. Concern over this issue may have been overlooked because of the focus on the changes to gender-neutral nouns and pronouns which received most of the attention during the amendment's hearings.

BALLOT LANGUAGE

ARTICLE XI
AMENDMENTS

SECTION 2. Revision commission.--

(a) Within thirty days ~~before the convening of the 2017~~ after the adjournment of the 1997 regular session of the legislature, and each twentieth year thereafter, there shall be established a constitution revision commission composed of the following thirty-seven members:

- (1) the attorney general of the state;
- (2) fifteen members selected by the governor;
- (3) nine members selected by the speaker of the house of representatives and nine members selected by the president of the senate; and
- (4) three members selected by the chief justice of the supreme court of Florida with the advice of the justices.

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

(c) Each constitution revision commission shall convene at the call of its ~~chair~~ chairman, adopt its rules of procedure, examine the constitution of the state, hold public hearings, and, not later than one hundred eighty days prior to the next general election, file with the secretary of state its proposal, if any, of a revision of this constitution or any part of it.

SECTION 6. Taxation and budget reform commission.--

(a) Beginning in ~~2007~~ 1990 and each ~~twentieth~~ tenth year thereafter, there shall be established a taxation and budget reform commission composed of the following members:

- (1) eleven members selected by the governor, none of whom shall be a member of the legislature at the time of appointment.
- (2) seven members selected by the speaker of the house of representatives and seven members selected by the president of the senate, none of whom shall be a member of the legislature at the time of appointment.
- (3) four non-voting ex officio members, all of whom shall be members of the legislature at the time of appointment. Two of these members, one of whom shall be a member of the minority party in the house of representatives, shall be selected by the speaker of the house of representatives, and two of these members, one of whom shall be a member of the minority party in the senate, shall be selected by the president of the senate.

(b) Vacancies in the membership of the commission shall be filled in

the same manner as the original appointments.

(c) At its initial meeting, the members of the commission shall elect a member who is not a member of the legislature to serve as chair ~~chairman~~ and the commission shall adopt its rules of procedure. Thereafter, the commission shall convene at the call of the chair ~~chairman~~. An affirmative vote of two thirds of the full commission ~~and the concurrence of a majority of the members appointed by the governor pursuant to paragraph (a)(1), a concurrence of a majority of the members appointed by the speaker of the house of representatives pursuant to paragraph (a)(2), and a concurrence of a majority of the members appointed by the president of the senate pursuant to paragraph (a)(2)~~ shall be necessary for any revision of this constitution or any part of it to be proposed by the commission.

(d) The commission shall examine the state budgetary process, the revenue needs and expenditure processes of the state, the appropriateness of the tax structure of the state, and governmental productivity and efficiency; review policy as it relates to the ability of state and local government to tax and adequately fund governmental operations and capital facilities required to meet the state's needs during the next twenty ~~ten~~ year period; determine methods favored by the citizens of the state to fund the needs of the state, including alternative methods for raising sufficient revenues for the needs of the state; determine measures that could be instituted to effectively gather funds from existing tax sources; examine constitutional limitations on taxation and expenditures at the state and local level; and review the state's comprehensive planning, budgeting and needs assessment processes to determine whether the resulting information adequately supports a strategic decision making process.

1. The commission shall hold public hearings as it deems necessary to carry out its responsibilities under this section. The commission shall issue a report of the results of the review carried out, and propose to the legislature any recommended statutory changes related to the taxation or budgetary laws of the state. Not later than one hundred eighty days prior to the general election in the second year following the year in which the commission is established, the commission shall file with the secretary of state its proposal, if any, of a revision of this constitution or any part of it dealing with taxation or the state budgetary process.

TaxWatch suggests that Florida voters reject Revision 13 and call for the Legislature to revisit the benign aspects of the proposal in the 1999 Session.

This report was researched and written by
Dr. Neil S. Crispo, Senior Vice President, Research and Operations.
Joseph P. Lacher, Chairman; Dominic M. Calabro, President and Publisher

Daniel E. Sprague, Publications Director and Research Analyst
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For more information on this report, please call:

(850) 222-5052

OR

write Florida TaxWatch at:

P.O. Box 10209

Tallahassee, FL 32302