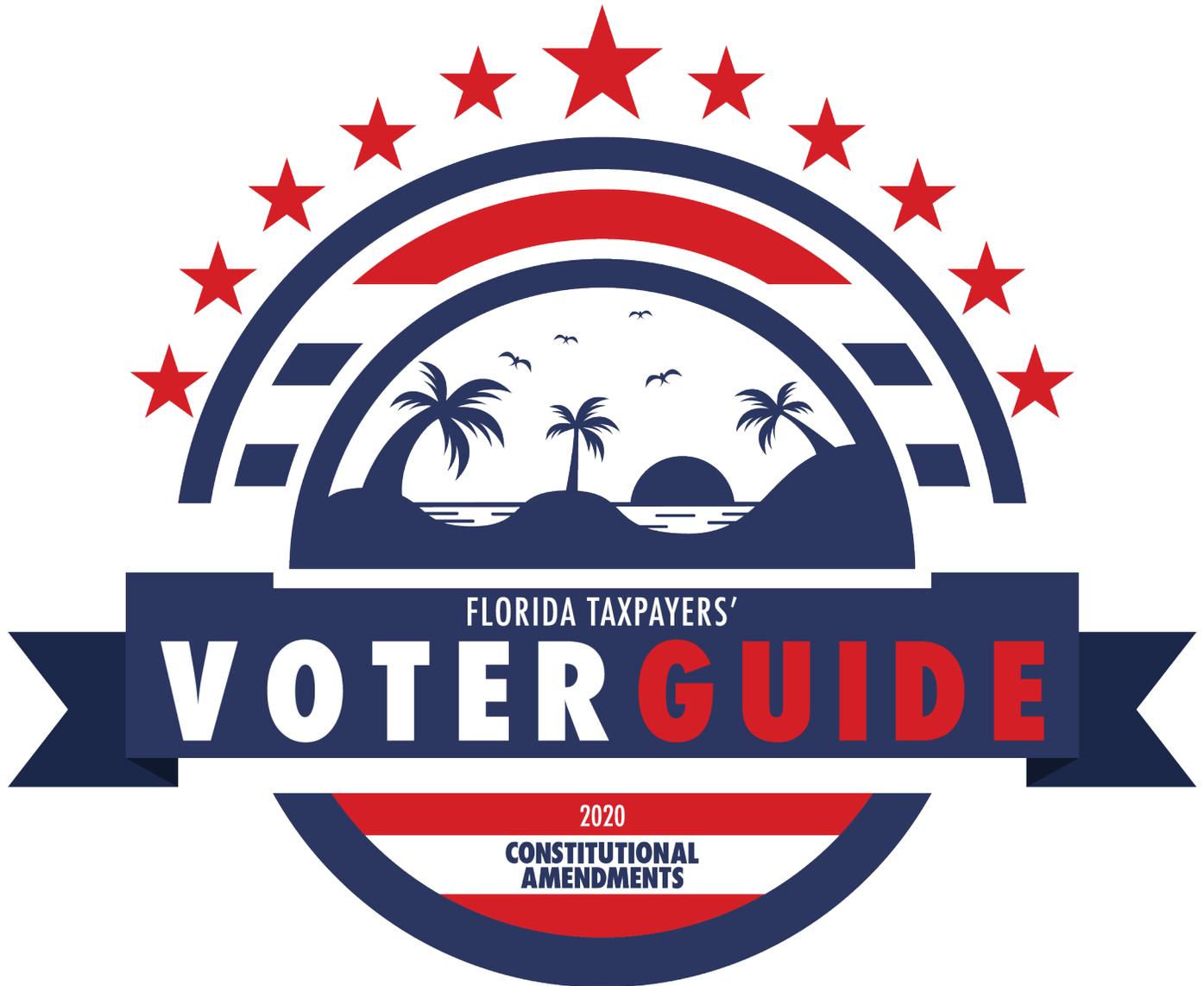


Florida  TaxWatch



SEPTEMBER 2020



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**Senator Pat Neal**  
Chairman of the Board of Trustees

**Dominic M. Calabro**  
President & Chief Executive Officer

Dear Fellow Voter,

I am pleased to present the 2020 Florida TaxWatch Voter Guide to Florida's Constitutional Amendments. Florida TaxWatch is honored to provide this service to the taxpayers of Florida in order to help educate voters on the issues before them on this year's ballot. The 2020 Voter Guide details the six amendments on the November 3, 2020 ballot, provides a TaxWatch recommendation of which way to vote, and the reasoning for each recommendation.

In deciding which proposed amendments to approve, voters must consider the nature and purpose of a state constitution. A state's constitution is the state's fundamental law and, as such, it must be carefully and thoughtfully amended. The contents of the Florida Constitution should be limited to matters that are essential or fundamental. Florida's Constitution should, above all else, clearly define the relationship between government and those that are governed.

A proposed amendment may very well be a good idea, but voters must ask themselves "does it belong in the constitution, or should it be adopted as a Florida statute?" The constitution loses much of its significance as the foundation of government when the process of constitutional amendment is used as a substitute for legislation.

Once incorporated, it is extremely difficult to remove what is essentially a statutory provision from the constitution. The only option is to amend the constitution, which requires a 60 percent supermajority approval by Florida voters. The briefer and more concise the constitution, the more likely it is to be understood by the taxpayer.

We have provided a notes sheet on page 35 of this Guide, where you can jot down anything you want to remember about the amendments and take it with you to the polls. We hope this information is useful to you. Most of all, we hope that you vote, and use this resource and other authoritative sources for information to make sound and informed decisions about these proposed amendments to the constitution of Florida.

Sincerely,

*Dominic M. Calabro*  
Dominic M. Calabro  
President & CEO



**On November 3, 2020**, Floridians will vote on six proposed amendments to the Florida Constitution. This Florida TaxWatch Voter Guide is designed to provide Florida voters with information about each of the amendments to help them cast well-informed votes.

Proposed constitutional amendments numbers 1 through 4, which deal with citizenship requirements to vote, minimum wage, voting in primary elections, and voter approval of constitutional amendments, respectively, have been placed on the November ballot by citizens' initiatives. Proposed constitutional amendments numbers 5 and 6, which deal with the transfer of homestead property tax discounts and the transfer of Save Our Homes portability, respectively, have been placed on the November ballot by joint resolutions of the Florida Legislature.

For each proposed amendment, this Voter Guide provides the following information:

- The title of the proposed amendment as it will appear on the November 3, 2020 ballot;
- How the proposed amendment came to be placed on the November 3, 2020 ballot;
- The specific section or sections of the Constitution that are being amended;
- A summary the proposed amendment, including the practical effects of a “yes” or “no” vote;
- A summary of the arguments for and against the proposed amendment;
- A detailed and thorough analysis of the proposed amendment;
- The fiscal impact of the proposed amendment;<sup>1</sup>
- Florida TaxWatch's conclusion, based upon the analysis and fiscal impacts of the proposed amendment;
- A recommendation by Florida TaxWatch; and
- In the back of the report, the full text of the proposed amendment.

1. Section 100.371, Florida Statutes, requires the Financial Impact Estimating Conference (FIEC) to adopt and prepare a financial impact statement for any proposed constitutional amendment that has been placed on the ballot through the citizens' initiative process (Amendments 1-4). For proposed amendments placed on the ballot by a joint resolution of the Legislature, the fiscal impact statements will be those prepared by the Revenue Estimating Conference or the professional staff of the Florida Legislature.



# AMENDMENT 1

## TITLE

CITIZENSHIP REQUIREMENT TO VOTE IN FLORIDA ELECTIONS

## PLACED BY

Citizens' Initiative,  
*Florida Citizen Voters*

## BALLOT SUMMARY

"This amendment provides that only United States citizens who are at least 18 years of age, a permanent resident of Florida, and registered to vote as provided by law, shall be qualified to vote in a Florida election."

## AMENDING

Article VI, Section 2

## A YES VOTE MEANS

The wording in Article VI, Section 2 will change from "every citizen" to "only a citizen."

## A NO VOTE MEANS

Article VI, Section 2 language will remain as "every citizen" of the United States (who is also a resident of and registered to vote in Florida) can vote in Florida.



## THE ARGUMENTS

### SUPPORTERS

Proponents of Amendment 1 assert that the Florida Constitution does not specifically require citizenship in order to vote and, as a result, non-citizens are permitted to vote in some elections; passage of Amendment 1 would close existing loopholes and afford greater protection of citizen voting rights; and that Amendment 1 would set a standard that makes it expressly clear that people living in the state without United States citizenship would not be able to vote in any election held in Florida.

Proponents point to other states, such as Arizona and North Dakota, which have passed constitutional amendments that require a person to be a United States citizen in order to vote, and Alabama and Colorado, which have language identical to the language in Amendment 1 on their 2020 ballots.

### OPPONENTS

Opponents view Amendment 1 as an attempt to implement stricter voting laws and to suppress ballot access. Amendment 1 is viewed as a means to inspire fear of immigration by suggesting that some non-citizens are voting without a legal right to do so.

Opponents say non-citizen residents of cities and towns should have a say in how their local government operates, whether they are citizens or not. Because many non-citizen residents pay taxes, denying them the opportunity to vote in local elections equates to taxation without representation.

Opponents point out that the proposed wording change in Amendment 1 may have no practical effect on voting in Florida because the Florida Constitution currently prohibits non-citizens from voting, and Amendment 1 would not change that.

## ANALYSIS

In most states, constitutional language discussing citizenship focuses on defining who can vote (e.g., “every citizen” or “all citizens”) but does not state that non-citizens cannot vote. At least 22 states use the specific phrase “[E]very citizen of the United States...” when discussing participation in elections. An additional 16 states use the word “every” but structure the sentence differently. Six states use the words “all” or “any” when discussing citizenship and suffrage.

Allowing non-citizens to vote is not new in the United States. Until the 1920s, voting rights in many states were based on residential status rather than citizenship. Non-citizens are currently authorized to vote in local elections if allowed by state law.<sup>1</sup> Although several cities in Massachusetts and a small handful of cities across the country allow non-citizens to vote in some local elections, no city or town in Florida currently allows non-citizens to vote in any election. Further, no states permit non-citizens to vote in a statewide election.

Even in states where non-citizens are permitted to vote in local elections, voter turnout by non-citizens is generally low. In Hyattsville, Maryland, with more than 4,200 foreign-born residents, 33 foreign-born residents registered to vote and 12 voted in May 2017 elections.<sup>2</sup> Despite a non-citizen population of approximately 2,900 in Takoma Park, Maryland, an average of 39 non-citizens have voted in each city election since 1993.<sup>3</sup> In San Francisco, which is the only city in California that has opened voting to non-citizens, 81 non-citizens registered to vote in the November 2018 elections. Out of these individuals, two voted at a polling place and 12 voted by mail. An additional 16 non-citizens registered and voted on election day in City Hall.<sup>4</sup>

<sup>1</sup> U.S. Code Title 18, section 611.

<sup>2</sup> Kimia Pakdaman, “Spring 2019 Journal: Noncitizen Voting Rights in the United States,” Berkeley Public Policy Journal, March 4, 2019.

<sup>3</sup> Ibid.

<sup>4</sup> Ibid.



Low voter turnout among non-citizens may be attributed to several factors, including fear of deportation, language barriers, a lack of community organizing, and knowledge of voting rights. Granting non-citizens the right to vote means their names and addresses, along with other personal information, will be on the voter registration rolls. As such, this information is available upon request to other government agencies, such as Immigration and Customs Enforcement (ICE). For many non-citizens, the risk of government agencies such as ICE being able to access their personal information outweighs the rewards of having a say in how their local government operates.

Pursuant to the National Voter Registration Act of 1993 (also known as the motor-voter law), each motor vehicle driver's license application (and renewal application) submitted to the state also serves as a simultaneous voter registration application, unless the applicant fails to sign the voter registration application. Change of address forms must also serve as notification of change of address for voter registration purposes unless the registrant opts out on the form.

The motor-voter law also requires states to maintain the voter registration list and authorizes the removal of ineligible persons for the voter rolls. In 2012, Florida initiated an effort to remove non-citizen registrants from the state's voter registration rolls. The state's list of 182,000 alleged non-citizen registrants (based on driver's license data) quickly dwindled to 2,600 and then to 198. In the end, only 85 non-citizen registrants were identified and only one was convicted of fraud, out of a total of 12 million registered voters.<sup>5</sup>

Despite limited evidence that non-citizen voting is a problem in Florida, Amendment 1 enjoys wide support among Floridians. According to a November 2019 survey conducted by the St. Leo University Polling

Institute, more than 80 percent of those surveyed either strongly support (59.6 percent) or somewhat support (20.8 percent) allowing only U.S. citizens to vote in federal, state, local, or school board elections in Florida.<sup>6</sup>

## FISCAL IMPACT

Section 100.371, Florida Statutes, requires the Financial Impact Estimating Conference (FIEC) to adopt and prepare a financial impact statement for any proposed constitutional amendment that has been placed on the ballot through the citizens' initiative process. The FIEC has prepared and adopted the following financial impact statement for Amendment 1:

*"Because the proposed amendment is not expected to result in any changes to the voter registration process in Florida, it will have no impact on state or local government costs or revenues. Further, it will have no effect on the state's economy."*

## CONCLUSION

Florida TaxWatch views Amendment 1 as a solution in search of a problem. The Florida Constitution prohibits non-citizens from voting in state and local elections, and Amendment 1 would not change that. Citizens of the United States of America who are legal residents of Florida would have no more or no fewer voting rights if Amendment 1 passes than they would have if Amendment 1 fails.

**FOR THESE REASONS, FLORIDA TAXWATCH RECOMMENDS A "NO" VOTE ON AMENDMENT 1.**

<sup>5</sup> Brennan Center for Justice, "Debunking the Voter Fraud Myth," retrieved from <https://www.brennancenter.org/our-work/research-reports/debunking-voter-fraud-myth>, March 18, 2020.

<sup>6</sup> Saint Leo University Polling Institute, "Saint Leo University Survey Reveals Florida Public Sentiment on Traffic Laws, Additional Voter Rights Expansion, Marijuana Regulation," retrieved from <http://polls.saintleo.edu/5844-2/>, March 18, 2020.



# AMENDMENT 2

## TITLE

RAISING FLORIDA'S MINIMUM WAGE

## PLACED BY

Citizens' initiative,  
*Florida For A Fair Wage*

## AMENDING

Article X, Section 24

## BALLOT SUMMARY

“Raises minimum wage to \$10.00 per hour effective September 30, 2021. Each September 30th thereafter, minimum wage shall increase by \$1.00 per hour until the minimum wage reaches \$15.00 per hour on September 30, 2026. From that point forward, future minimum wage increases shall revert to being adjusted annually for inflation starting September 30, 2027.”

## A YES VOTE MEANS

The current minimum wage of \$8.56 per hour will increase to \$10.00 per hour effective September 30, 2021; thereafter will increase to \$11.00 per hour on September 30, 2022, \$12.00 per hour on September 30, 2023, \$13.00 per hour on September 30, 2024, \$14.00 per hour on September 30, 2025, and \$15.00 per hour on September 30, 2026.

## A NO VOTE MEANS

The minimum wage of \$8.56 per hour will remain through the end of 2020 and will be adjusted annually based on the federal Consumer Price Index for Urban Wage Earners and Clerical Workers in the South Region.



## THE ARGUMENTS

### SUPPORTERS

Supporters of Amendment 2 assert that the incremental increase to a \$15 minimum hourly wage will stimulate the economy, business activity, and job growth.

By helping to ensure that all Floridians receive a “living wage,” a \$15 minimum hourly wage will reduce dependence on safety net programs, such as Medicaid.

By increasing the minimum hourly wage incrementally, Florida employers will be better able to absorb the increase, with only modest increases in business costs.

### OPPONENTS

Opponents of Amendment 2 maintain that the higher labor costs associated with the incremental increase to a \$15 minimum hourly wage will likely force layoffs, reduced employee hours, and/or increased prices to consumers.

These unintended consequences will harm many of those that the increased minimum hourly wage is designed to help, particularly young and minority workers.

## ANALYSIS

Economic research<sup>1</sup> suggests that raising the minimum hourly wage to \$15 will help stimulate the economy, business activity, and job growth because employees will have more discretionary income. As wages increase, consumer spending will likely increase as well.

Although a phased-in \$15 minimum hourly wage would generate a significant increase in living standards by lifting thousands of Florida workers and their families

out of poverty, there is no guarantee that those who are earning the minimum hourly wage and living above the federal poverty level are making a “living wage.”

In fact, using the Massachusetts Institute of Technology’s living wage calculator, even if the minimum hourly wage in Florida was \$15 today, the only \$15 minimum hourly wage-earning household scenarios that would enjoy a living wage would be:

- (1) a household with a single adult earning a \$15 minimum hourly wage, with no children; or
- (2) a household with two adults, both of whom work and earn a \$15 minimum hourly wage, with one or no children.<sup>2</sup>

An employee’s total compensation includes wage (e.g., salary) and non-wage (e.g., health care coverage, retirement contributions, etc.) components. Wages are taxed. The non-wage components of an employee’s total compensation are not taxed. In those instances where an employer reduces the non-wage portion of an employee’s total compensation to offset increasing the wage portion brought about by the increase in minimum hourly wage, low-wage employees would pay higher taxes on the same amount of total compensation, making them worse off.<sup>3</sup>

As wages increase and more and more full-time working Floridians earn enough money to live above the federal poverty level, fewer full-time working Floridians will need safety net programs to help meet their basic needs and public expenditures on these programs will be reduced.<sup>4</sup>

Increasing the hourly minimum wage to \$15 will affect small businesses more significantly than large

<sup>1</sup> See, e.g., David Cooper, “Raising the Federal Minimum Wage to \$15 by 2024 Would Lift Pay for Nearly 40 Million Workers,” Economic Policy Institute, February 2019, retrieved from <https://www.epi.org/publication/raising-the-federal-minimum-wage-to-15-by-2024-would-lift-pay-for-nearly-40-million-workers/>, May 22, 2020.; Michael Reich, Sylvia Allegretto and Claire Montialoux, “The Employment Effects of a \$15 Minimum Wage in the U.S. and in Mississippi: A Simulation Approach,” University of California, Berkeley, March 2019; and Congressional Budget Office, “The Effects on Employment and Family Income of Increasing the Federal Minimum Wage,” July 2019.

<sup>2</sup> Florida TaxWatch and Regional Economic Consulting Group, “Amendment 2: Florida’s \$15 Minimum Wage Initiative,” September 2020.  
<sup>3</sup> Ryan Young, “Minimum Wages Have Tradeoffs, Unintended Consequences of the Fight for 15,” October 2, 2019, retrieved from <https://cei.org/content/minimum-wages-have-tradeoffs>, July 9, 2020.  
<sup>4</sup> See, e.g., David Cooper, “Balancing Paychecks and Public Assistance: How Higher Wages Would Strengthen What Government Can Do,” Economic Policy Institute, February 3, 2016; Michael Reich and Rachel West, “The Effects of Minimum Wage on Food Stamps Enrollment and Expenditures,” *Industrial Relations*, 54(4), 668-694, 2015; and Victoria Perez-Zetune, “Impact of a Higher Minimum Wage on Enrollment of SNAP,” *Gettysburg Economic Review*: Vol. 9, Article 3, 2016.



businesses. Small businesses are more likely to experience the negative impacts of a \$15 minimum wage because they are less likely to have the cash reserves or profit margins to absorb the increase in labor costs than larger businesses.

This is important because Florida is home to 2.5 million small businesses. These small businesses employ 41.6 percent of all private sector employees and represent nearly 44 percent of Florida's Gross Domestic Product (GDP).<sup>5</sup> Further, nearly three of every four new jobs in Florida are created by these small businesses.

Larger companies are better positioned to absorb the impacts of a \$15 hourly minimum wage without having to increase the prices paid by consumers. Larger companies use the higher minimum wage to attract, train, and retain a more highly skilled and diverse workforce to better serve their customers. Larger companies can often absorb these costs through economies of scale, such as centralized back office functions (e.g., information technology, legal, and human resources) and job consolidation and reduction.

Further, larger companies can use increased minimum hourly wages to "tip the scale" against their smaller competitors. Increasing the minimum hourly wage to \$15 would force smaller businesses to match higher starting wages currently paid by larger companies. This places the smaller businesses at an additional unfair competitive disadvantage.

Increasing the minimum hourly wage to \$15 will also adversely impact Florida's agricultural industry. As farm wages increase, many agricultural workers will likely lose their jobs as a result. As farm labor costs increase, so too will the prices paid by consumers. Florida farmers are competing not only with states that have lower minimum

hourly wages (nine out of 12 southern states do not have state minimum hourly wages above the federal minimum), but with other countries that have little or no regulations governing farm labor. Raising the price of farm products is likely to invite the importation of more farm products from other countries which, in turn, will likely reduce the number of agricultural workers in Florida.<sup>6</sup>

The economic impacts of a \$15 minimum hourly wage are not limited to businesses. Raising the minimum hourly wage to \$15 will increase the costs of providing government services, with local school districts expected to face the greatest annual cost increases.

Almost all of the options available to state and local government agencies to mitigate the impacts of these increased wage costs require some combination of reduced number of employees and/or reduced number of hours worked. The shift toward increased expenditures on wages will likely mean that other budget items (e.g., expenses, operating capital outlay, etc.) will likely have to be reduced unless additional revenue streams, such as increased fees and taxes, are enacted.

Another possible but unknown impact of the incremental minimum wage increase on government is the effect on sales tax collections. On one hand, new minimum wage employees will have more discretionary money to spend, which will likely drive up sales tax collections. On the other hand, increased prices on some goods and services will likely drive down some sales, possibly offsetting the increase in sales tax collections.

<sup>5</sup> U.S. Small Business Administration Office of Advocacy. (2019). "Florida Small Business Economic Profile." retrieved from: <https://cdn.advocacy.sba.gov/wp-content/uploads/2019/04/23142644/2019-Small-BusinessProfiles-FL.pdf>, August 3, 2020.

<sup>6</sup> Riley Graham, "Increasing Farm Wages: A Labor Crisis and the Effects on Agriculture," Vegetable Grower Manager, retrieved from <https://adaksoftware.com/increasing-farm-wages-a-labor-crisis-and-the-effects-on-agriculture/>, September 2, 2020.



Economic research shows that employee morale and work ethic increase when employees believe they are being paid a fair wage.<sup>7</sup>

Increasing the minimum hourly wage has also been shown to reduce employee turnover which, in turn, reduces the employer's cost to recruit and train low-wage employees. When employees are paid a higher wage, absenteeism (for reasons other than illness) is reduced, which also leads to higher productivity.

Studies also acknowledge that some of the observed boost in workers' earnings as a result of the higher wages would be offset by higher rates of joblessness.<sup>8</sup> Increasing the minimum hourly wage creates an incentive for businesses to reduce the number of low-productivity workers and the number of employment hours assigned to low-productivity workers.

An analysis conducted by Regional Economic Consulting Group (RECG) for Florida TaxWatch<sup>9</sup> estimates the costs of maintaining the pre-pandemic levels of employment in compliance with the proposed increased minimum hourly wage. The RECG analysis shows that maintaining the same number of employees that exists today with a minimum hourly wage of \$15 will cost Florida businesses more than \$7.3 billion annually.

The largest impact will be on employers in food preparation and serving industries. Absorbing this \$7.3 billion impact will force Florida employers to

consider some combination of employee layoffs, reduced number of hours worked, raising prices paid by consumers, or reduced operating profits.

Economic research<sup>10</sup> consistently finds that businesses pass minimum wage costs on to their customers through price increases, so consumers, not business owners, will likely bear a significant portion of the cost burden of a \$15 minimum hourly wage.

Increasing the minimum hourly wage to \$15 may force many small business owners to lay off workers with the least experience and skills and that generate the lowest value, typically workers under 20 years of age and part-time employees. Those full-time employees with more skills and experience are usually the last to go if an employer needs to cut hours or lay off employees.

**With fewer entry-level jobs, lower-skilled and inexperienced workers will find it more difficult to find a job that provides them with much-needed experience. The unintended consequence is that increasing the minimum hourly wage to \$15 hurts the very population it was intended to help.**

**Minimum wages raise prices disproportionately more on the poor and older Floridians living on a fixed income. Accounting for higher prices shows that minimum wage increases transfer few resources to low-income families. Some low-income families benefit from higher wages, but many more low-income families and older Floridians living on fixed incomes are hurt by higher prices.**

7 See, e.g., Council of Economic Advisors, "Economic Report of the President, Transmitted to the Congress March 2014 Together with the Annual Report of the Council of Economic Advisors," Government Printing Office, March 11, 2014; Decio Coviello, Erika Deserrano, and Nicola Persico, "Minimum Wage and Individual Worker Productivity: Evidence from a Large US Retailer," February 1, 2019; and Hyejin Ku, "Does Minimum Wage Increase Labor Productivity? Evidence from Piece Rate Workers," IZA Institute of Labor Economics, June 2020.

8 See, e.g., Congressional Budget Office, "The Effects on Employment and Family Income of Increasing the Federal Minimum Wage," July 2019; Seattle Minimum Wage Study Team, "Report on the Impact of Seattle's Minimum Wage Ordinance on Wages, Workers, Jobs, and Establishments Through 2015," University of Washington, July 2016; and Jardim E., Long M.C., Plotnick R., Van Inwegen E., Vigdor J., & Wething H., (2017), "Minimum Wage Increases, Wages, and Low-Wage Employment: Evidence from Seattle," National Bureau of Economic Research, June 2017, Revised May 2018.

9 Supra, see footnote 2.

10 See, e.g., Thomas MaCurdy, "How Effective Is the Minimum Wage at Supporting the Poor? How Effective Is the Minimum Wage at Supporting the Poor?," 123 J. POLIT. ECON. 497, 498-99 (2015); and James Sherk, "\$15 Minimum Wages Will Substantially Raise Prices," The Heritage Foundation, January 19, 2017.



The cost of the economic slowdown and disruption due to COVID-19 is a heavy burden on Florida businesses, especially small and medium-sized businesses that make up the backbone of Florida's economy. The economy faces a difficult recovery to get back to pre-pandemic levels. Increasing the minimum hourly wage before the economy is functioning at full capacity places an extraordinary and undue burden on Florida businesses and taxpayers. In light of COVID-19, the price tag associated with increasing the minimum hourly wage to \$15 is simply too expensive.

## FISCAL IMPACT

Section 100.371, Florida Statutes, requires the Financial Impact Estimating Conference (FIEC) to adopt and prepare a financial impact statement for any proposed constitutional amendment that has been placed on the ballot through the citizens' initiative process. The FIEC has prepared and adopted the following financial impact statement for Amendment 2:

*"State and local government costs will increase to comply with the new minimum wage levels. Additional annual wage costs will be approximately \$16 million in 2022, increasing to about \$540 million in 2027 and thereafter. Government actions to mitigate these costs are unlikely to produce material savings. Other government costs and revenue impacts, both positive and negative, are not quantifiable."*

## CONCLUSION

Approval of Amendment 2 will create some winners and some losers. The winners include those who get higher wages with no concurrent reduction in employment or hours worked. Those households with incomes currently below the federal poverty level that will be lifted out of poverty also win. Fewer full-time working Floridians will need safety net programs to help meet their basic needs, which should help to reduce the costs of operating these programs.

Larger companies may benefit from being better positioned to absorb the impacts of a \$15 hourly minimum wage without having to increase the prices paid by consumers. Forcing their small business competitors to match higher starting wages currently paid by some larger companies creates an unfair competitive disadvantage for smaller companies. It is no surprise then that so many large companies in Florida have either raised their minimum hourly wage to \$15 or are in the process of raising the minimum hourly wage to \$15.

The losers include those low-wage employees who lose their job and then find it more difficult to find a new job, or that have their work hours reduced. The higher minimum hourly wage may discourage businesses from employing the low-wage workers that the increased minimum hourly wage is intended to help. Higher minimum wages also incentivize and accelerate automation of work, with corresponding permanent job losses.

Small businesses will struggle to keep up with their larger competitors, who can more easily absorb the impacts of the increased minimum wage without raising prices. Consumers, especially older Floridians living on a fixed income, will be affected the most by inflation and higher prices.

Other losers include state and local governments, which will have to absorb not only increased labor costs



of their own employees, but also the increased labor costs of private contractors and vendors who provide contracted services.

Voters must also consider the impact of the increased minimum hourly wage on Florida's economic recovery. The cost of the economic slowdown and disruption due to COVID-19 places a heavy burden on Florida businesses, especially small and medium-sized businesses that make up the backbone of Florida's economy. As of this writing, Florida's unemployment rate is in the double digits (11.3 percent) and at an all-time high.

The economy has a long and painful set of challenges ahead to get back to pre-pandemic levels, without adding pressure to the system. Increasing the minimum hourly wage before the economy is functioning at full capacity places an extraordinary and undue burden on Florida businesses and taxpayers. Until the state economy fully recovers and is operating at full capacity, the price tag associated with increasing the minimum hourly wage to \$15 is simply too expensive.

For Florida's economy to function well, all Floridians must share in the success and wealth that results from the hard work of Florida taxpayers. This is very unlikely to happen if the minimum hourly wage increases to \$15.

**FOR THESE REASONS, FLORIDA TAXWATCH  
RECOMMENDS A "NO" VOTE ON AMENDMENT 2.**



# AMENDMENT 3

## TITLE

ALL VOTERS VOTE IN PRIMARY ELECTIONS FOR STATE LEGISLATURE, GOVERNOR, AND CABINET

## PLACED BY

Citizens Initiative,  
*All Voters Vote, Inc.*

## AMENDING

Article VI, Section 5

## BALLOT SUMMARY

"Allows all registered voters to vote in primaries for state legislature, governor, and cabinet regardless of political party affiliation. All candidates for an office, including party nominated candidates, appear on the same primary ballot. Two highest vote getters advance to general election. If only two candidates qualify, no primary is held and winner is determined in general election. Candidate's party affiliation may appear on ballot as provided by law. Effective January 1, 2024."

## A YES VOTE MEANS

All candidates would appear on the same primary ballot and the top two vote-getters in that contest (regardless of party affiliation) would proceed to the general election. All registered voters could cast ballots in both elections.

## A NO VOTE MEANS

Florida would remain a "closed primary" state and closed primaries would be held by each party. Voters would select a candidate to be a political party's nominee for a given office in the general election.



## THE ARGUMENTS

### SUPPORTERS

Proponents cite the fact that Florida is one of only nine states that have closed primaries.<sup>1</sup> All 41 other states have primaries that can be categorized as open, somewhere in-between, or top-two. Proponents say top-two primaries give independent and non-party affiliated voters an equal voice in primary elections, which may result in more moderate and pragmatic (rather than ideological) candidates being elected.

Proponents assert that no one should be required to belong to a political party to vote in a primary election to elect legislators and the Governor and Cabinet members. The current taxpayer-funded closed primary system excludes almost 3.7 million independent Florida voters, which is about 28 percent of the state's total registered voters, who have registered to vote with no party affiliation. Permitting these 3.7 million independent voters to vote in primary elections will increase voter turnout and competition.

Proponents contend that passage of Amendment 3 will eliminate a current loophole that closes any primary in which there is a write-in candidate. Florida law permits all registered voters to cast ballots in a primary election when the candidates have no opposition outside their party; however, a write-in candidate closes the primary to members of the other party and independent voters.

### OPPONENTS

Opponents contend that Amendment 3 is misleading because it fails to detail how parties could internally select candidates to appear on the primary ballot. Candidates would be allowed to run under a preferred party affiliation and would not require approval from the party itself.

In races where there is a large number of candidates from the two major parties eroding one another's support, the election results may more likely reflect chance than the will of the voters.

In those instances where the top-two vote getters in the primary election are from the same political party, voters in the general election would have less, not more, choice in the general election. It also could limit ballot access for third-party candidates and therefore voters' choices.

The Democratic and Republican Parties of Florida have both shown opposition to the amendment. These groups oppose the creation of nonpartisan blanket primaries because the proposed amendment would actually abolish party primary elections for certain offices and replace them with free-for-all 'jungle primaries.'

Florida's Legislative Black Caucus has also expressed their opposition to the amendment, citing the potential for the dilution of black constituents' vote share in what would be an open primary, with the ultimate concern that it could lead to less elected officials of color.

## ANALYSIS

Amendment 3 would create a top-two primary election in which all candidates are listed on the same primary ballot. The top two vote-getters, regardless of their partisan affiliations, advance to the general election. Washington, California, and Nebraska all use this top-two primary system. There are currently nine states that are still closed primary states, including Florida. States with open primaries have the advantage of increased voter participation, draw a wider band of voters, and are more representative of the electorate. When looking at the voting system a state uses, it's important to consider voter turnout, an electorate that is representative of the population and engages with their communities, and of course a system that is fair and reasonable.

<sup>1</sup> Delaware, Florida, Kentucky, Maryland, Nevada, New Mexico, New York, Oregon, and Pennsylvania.



A 2017 study by the Florida League of Women Voters found that voter turnout in Florida's closed primaries is lower compared to states with open primary elections. In 2016, 76 percent of states with open primaries had higher voter turnout than Florida.<sup>2</sup> More than 27 percent of registered active voters in Florida are registered outside of the main two parties, leaving out a large portion of voters in the primary elections.<sup>3</sup> In addition, closed primaries are paid for by the taxpayers, meaning that more than 3.7 million registered voters are paying for elections in which they are unable to vote. Switching to top-two primaries would ensure that all registered voters can vote in the primary elections that their taxpayer money would be funding anyway.

But top-two open primaries also have the potential to make elections less, not more, competitive. In jurisdictions where one party has a sizable advantage in the number of registered voters, large numbers of candidates from the dominant party will make it harder for independent and third-party candidates (who make up an increasing share of Florida voters) to remain competitive.

Consequently, it is possible for two candidates belonging to the same political party to win in a top-two primary and face off in the general election. In this scenario, voters in the general election would have less, not more, choice among the political parties in the general election. In 2016, as a result from the top-two primary system, seven of California's 53 U.S. House contests offered voters a one-party choice; five of 20 state Senate contests and 15 of 80 state Assembly races had two members of the same party running against each other. A study of California's top-two primary system indicated that about one-in-six state legislative and congressional general elections from 2012 to 2014 pitted a Democrat against a Democrat or a Republican against a Republican.<sup>4</sup>

In each of these scenarios, California voters had less, not more, choice in the general election.

Top-two open primaries allow candidates access to the ballot without first being vetted by leadership of the parties. Candidates are able to appear on the ballot with a "preferred" party affiliation even though they may lack the endorsement of that party. A candidate who is on the ballot with a preferred party affiliation is indistinguishable from a candidate who has been vetted and actively promoted by that party, which creates problems for voters who treat candidates with party affiliation as partisan candidates.

This system also creates problems for political parties as well as the voters when multiple candidates split the vote. In 2014, Washington state had three Democrat and two Republican candidates in a top-two primary for the state Treasurer. Even though the Democrat candidates garnered the majority (52 percent) of the votes, the two Republican candidates advanced to the general election, having narrowly finishing first and second in the voting. Clearly, the will of the voters was not followed in this election. A similar situation occurred in California's 31st House District, in which most registered voters are Democrats. In a 2012 top-two primary, the large number of Democrat candidates split the vote resulting in two Republican candidates advancing to the general election.<sup>5</sup>

In general elections where the two candidates are from the same party, candidates cannot rely solely on party-based voting to win. Candidates find themselves having to "self-moderate" in order to broaden their appeal to voters from the opposing party. A 2019 study examined the rhetoric found on state legislative candidate websites during the 2016 elections. Results show that those facing same-party opponents use more moderate, bipartisan, and vague messaging when compared to those facing opponents of the opposite party.<sup>6</sup>

<sup>2</sup> League of Women Voters of Florida, "Florida League of Women Voters Open Primary Study Report," February 2017.

<sup>3</sup> Florida Division of Elections Bookclosing Reports: Presidential Preference Primary Election 2020

<sup>4</sup> UC Berkeley California Journal of Politics and Policy: Some General Consequences of California's Top-Two Primary System 2016.

<sup>5</sup> UC Berkeley California Journal of Politics and Policy: Some General Consequences of California's Top-Two Primary System 2016.

<sup>6</sup> Steven Sparks, "Polarization and the Top-Two Primary: Moderating Candidate Rhetoric in One-Party Contests," Political Communication, Volume 36, Issue 4, March 2019.



Passage of Amendment 3 will help to close an existing loophole in Florida’s election law. Since 1998, all Florida voters have been permitted to cast ballots in primary elections where the candidates have no opposition outside of their party. Everyone is permitted to vote because the primary is, in effect, the general election. A write-in candidate, however, closes the primary to voters of other parties and independents, effectively disenfranchising thousands of voters. In 2016, write-in candidates in six state Senate races and 14 state House races disenfranchised more than 1.5 million voters.

Powerful parties prefer closed primaries because it helps them increase fundraising, but the open primaries help to bring out the best candidate regardless of affiliation. According to the Pew Research Center, a majority of voters are moderates while a minority are “the most deeply partisan and ideological.” Closed primaries effectively disenfranchise a majority of voters.

## FISCAL IMPACT

Section 100.371, Florida Statutes, requires the Financial Impact Estimating Conference (FIEC) to adopt and prepare a financial impact statement for any proposed constitutional amendment that has been placed on the ballot through the citizens’ initiative process. The FIEC has prepared and adopted the following financial impact statement for Amendment 3:

*“It is probable that the proposed amendment will result in additional state and local government costs to conduct elections in Florida. The Financial Impact Estimating Conference projects that the combined costs across counties will range from \$5.2 million to \$5.8 million for each of the first three election cycles occurring in even-numbered years after the amendment’s effective date, with the costs for each of the intervening years dropping to less than \$450,000. With respect to state costs for oversight, the additional costs for administering elections are expected to be*

*minimal. Further, there are no revenues linked to voting in Florida. Since there is no impact on state costs or revenues, there will be no impact on the state’s budget. While the proposed amendment will result in an increase in local expenditures, this change is expected to be below the threshold that would produce a statewide economic impact.”*

## CONCLUSION

States with top-two primaries have the advantage of increased voter participation, draw a wider band of voters and are generally more representative of the electorate.

The change does come with potential concerns, though. The possibility that the top-two candidates advancing to the general election could be from the same party has the potential to reduce, not increase, choice and competition; where there is a large number of candidates from the two major parties eroding one another’s support, the election results may more likely reflect chance than the will of the voters; and ballot access for independent and third-party candidates (and therefore voters’ choices) could be limited as well.

However, passage of Amendment 3 would increase voter turnout, as roughly 3.7 million voters who are not registered with either major party would then be permitted to vote in primary elections.

Increasing access and availability to exercise the fundamental right to vote is positive, even if the mechanism seeking to do so may be imperfect. Amendment 3 would increase this access, and has the potential to bring millions of voters into the process of self governing.

**FOR THESE REASONS, FLORIDA TAXWATCH RECOMMENDS A “YES” VOTE ON AMENDMENT 3.**



# AMENDMENT 4

## TITLE

VOTER APPROVAL OF CONSTITUTIONAL AMENDMENTS

## PLACED BY

Citizens Initiative,  
*Keep Our Constitution Clean PC*

## AMENDING

Article XI, Sections 5 and 7

## BALLOT SUMMARY

"Requires all proposed amendments or revisions to the state constitution to be approved by the voters in two elections, instead of one, in order to take effect. The proposal applies the current thresholds for passage to each of the two elections."

## A YES VOTE MEANS

The Constitution would require proposed amendments to be approved by 60 percent or more of the voters at a second general election to become effective.

## A NO VOTE MEANS

Leaves the current system in place; requiring constitutional amendments be approved once by 60 percent or more of the voters to become effective.



## THE ARGUMENTS

### SUPPORTERS SAY

Supporters maintain that the constitution is a foundational document that lays out the framework and structure for how we govern ourselves. As such, amending the constitution should require careful thought and deliberation, and should require the broad support of the electorate. In short, amending the constitution should be hard.

Proponents say Amendment 4 will help to ensure that voters fully understand the immediate and future impacts of any proposed changes to our state constitution. Requiring 60 percent or more of the voters to twice approve a proposed constitutional amendment will reduce the number of “whimsical” constitutional amendments, and those brought to a vote in the heat of a moment.

Additionally, supporters argue that the passage of Amendment 4 will make it more difficult for a singular, well-financed special interest group to protect their interests through constitutional amendments.

### OPPONENTS SAY

Opponents say Amendment 4 will make it more difficult to amend the Florida Constitution. Having to vote twice on proposed amendments could cost voters time, as they have to read through them, and could cost taxpayers more money. Opponents also cite the good track record of Florida voters of enacting responsible constitutional amendments when the will of the people is ignored by the Legislature.

Opponents believe that most voters are fairly educated and capable of reading and understanding proposed amendments the first time; no second vote is necessary to help them understand the full ramifications of their first vote.

## ANALYSIS

Florida has more ways (five) to propose amendments for the state constitution than any other state:

- The Florida State Legislature can put a proposed amendment on the ballot with a 60 percent approval from each chamber in a joint resolution.<sup>1</sup>
- Every 20 years starting in 1977, the Florida Constitution Revision Commission meets prior to legislative session and recommends proposed revisions and amendments that will go on the statewide ballot.<sup>2</sup>
- The citizen initiative grants citizens the ability to petition for constitutional amendments. Along with some limits, proponents must collect signatures equal to 8 percent of the total number of votes cast in the last presidential election for initiatives to be placed on the ballot.<sup>3</sup>
- A constitutional convention composed of elected delegates can be held to propose revisions and amendments to state constitutions. To call for the convention, proponents must collect signatures equal to 15 percent of the last presidential election to put a question on the ballot asking, “Shall a constitutional convention be held?”<sup>4</sup>
- The Florida Taxation and Budget Reform Commission meets every twenty years starting in 2007 and can decide on proposed amendments to be added to the ballot.<sup>5</sup>

Amendment 4 would require all future proposals that end up on the state ballot to be passed once, and then again during the next statewide election for all proposal methods. Florida’s current system for adopting amendments requires a supermajority of 60 percent of people to vote for an amendment to pass, an initiative that Florida TaxWatch recommended and advanced for

<sup>1</sup> Article XI, Section 1, Florida Constitution.  
<sup>2</sup> Article XI, Section 2, Florida Constitution.  
<sup>3</sup> Article XI, Section 3, Florida Constitution.  
<sup>4</sup> Article XI, Section 4, Florida Constitution.  
<sup>5</sup> Article XI, Section 6, Florida Constitution.



over a decade before it was enacted in 2006. Having a supermajority vote for Constitutional amendments has limited the number of proposed amendments that have passed, as well as strengthened the checks and balances needed to achieve consensus. If this amendment passes, it is possible that that some rulemaking will be required to conform and determine it is needed to inform voters to the fact that all future proposed constitutional amendments are being presented for the first time versus the second ballot, at least until voters become familiar with the new process.<sup>6</sup>

No other state currently has a full pass-it-twice requirement as proposed in Florida's ballot. One other state, Nevada, enacted a pass-it-twice amendment in 1962 that only applies to citizen-initiated constitutional amendments. Since then, 14 citizen-initiated measures have passed through the first election, and 12 of those 14 passed the second election. Florida's current proposal would apply to all five methods of amending the constitution. There is a similar initiative in North Dakota that would require citizen-initiated amendments that were approved in the statewide election to be approved by the legislature. If not, then the amendment would have to be approved a second time by voters to become enacted. Florida's current proposal is not identical to any other amendment approval processes.

There is ample evidence to support the assertion that Florida's constitution is too easily amended. The current (and sixth) Florida Constitution, which was adopted on November 5, 1968, has since been amended 140 times. Since the last (27th) amendment to the U.S. Constitution in May 1992, Florida's constitution has been amended more than 50 times. Since the 60 percent approval threshold was approved in 2006, Florida's constitution has been amended 28 times. During the 2018 general election alone, 12 proposed amendments went to the voters, and 11 of the 12 were approved.

Among states with a process for citizen-initiated constitutional amendments, Florida featured the most proposed constitutional amendments on the ballot from 2006 through 2018, with a total of 50. Of the 50 amendments, 13 were placed on the ballot through the citizen-initiative process, and Florida voters approved 66 percent of the proposed amendments (33 of 50). From 2006 through 2018, states with initiated amendments featured an average of 21 proposed constitutional changes, of which an average of around 13 (59 percent) were approved.

## FISCAL IMPACT

Section 100.371, Florida Statutes, requires the Financial Impact Estimating Conference (FIEC) to adopt and prepare a financial impact statement for any proposed constitutional amendment that has been placed on the ballot through the citizens' initiative process. The FIEC has prepared and adopted the following financial impact statement for Amendment 4:

*"It is probable that the proposed amendment will result in additional state and local government costs to conduct elections in Florida. Overall, these costs will vary from election cycle to election cycle depending on the unique circumstances of each ballot and cannot be estimated at this time. The key factors determining cost include the number of amendments appearing for the second time on each ballot and the length of those amendments. Since the maximum state cost is likely less than \$1 million per cycle but the impact cannot be discretely quantified, the change to the state's budget is unknown. Similarly, the economic impact cannot be modelled, although the spending increase is expected to be below the threshold that would produce a statewide economic impact. Because there are no revenues linked to voting in Florida, there will be no impact on government taxes or fees."*

<sup>6</sup> FIEC Voter Approval Notebook 12-13-19.



## CONCLUSION

With so many ways to amend the constitution, it is easy for well-financed special interest groups to advance their interests through constitutional amendments. If there was ever an issue that was unworthy of constitutional consideration, it was the 2002 amendment promoted by animal rights groups that prohibits the cruel confinement of pregnant pigs in gestation crates. This amendment was approved by a simple majority (54.75 percent) of the voters and would not have been approved if the current supermajority requirement had been in effect. This measure in no way establishes the basic order of government, nor defines the relationship between government and those that are governed.

Florida TaxWatch has historically supported measures that require broader public support for constitutional amendments or revisions. In 2006, after 12 years of considerable public policy research, communications, and engagement, Florida TaxWatch was a major supporter of Amendment 3, which amended the constitution to require a supermajority (60 percent) vote to amend or revise the constitution. It was the position of Florida TaxWatch then, as it is now, that higher thresholds for approving constitutional amendments are necessary to broaden consensus and to limit the ability of well-financed special interest groups to secure constitutional protections.

**FOR THESE REASONS FLORIDA TAXWATCH  
RECOMMENDS A "YES" VOTE ON AMENDMENT 4.**



# AMENDMENT 5

## TITLE

LIMITATIONS ON HOMESTEAD PROPERTY TAX ASSESSMENTS; INCREASED PORTABILITY PERIOD TO TRANSFER ACCRUED BENEFIT

## PLACED BY

Florida Legislature, HJR 369

## AMENDING

Article VII, Section 4 and creating a new section in Article XII

## BALLOT SUMMARY

"Proposing an amendment to the State Constitution, effective January 1, 2021, to increase, from 2 years to 3 years, the period of time during which accrued Save-Our-Homes benefits may be transferred from a prior homestead to a new homestead."

## A YES VOTE MEANS

Supports extending the period of time during which accrued Save Our Homes benefits may be transferred from two years to three years.

## A NO VOTE MEANS

Accrued Save Our Homes benefits may be transferred for two years, consistent with current law.



## THE ARGUMENTS

### SUPPORTERS SAY

The measure was passed unanimously by both chambers of the Florida Legislature.

Supporters argue that individuals selling homes covered by a homestead exemption do not actually have two years in which to transfer their Save Our Homes benefits. To be able to transfer the benefits, a homeowner must have received a homestead exemption for the new home within two years of January 1 of the year in which the old homestead was abandoned (not two years after the sale). A homeowner, for example, who sells their home in December 2020 would have until January 1, 2022 to transfer their Save our Home benefits (a period of 12 months and a few days, not two years). Approval of Amendment 5 would reflect what the voters originally intended when the portability of Save Our Homes was passed.

### OPPONENTS SAY

Some have argued portability of the Save Our Homes benefit shifts the tax burden from homestead property owners to non-homestead property owners or decrease tax revenues for schools and local governments.

## ANALYSIS

Until 1992, the taxable value of a primary residence was the market value of the property minus the homestead exemption. When a home's market value increased, so too did its taxable value (and the amount of taxes paid). In times of rapidly escalating market values, property taxes also escalated rapidly. In many cases, homeowners were taxed out of their homes because they could not pay the rapidly increasing property taxes.

This changed in 1992 when voters approved a citizen initiative known as the "Save Our Homes Amendment," which limited increases to the assessed (taxable) of

homestead property to a maximum of 3 percent (or the increase in the CPI, whichever is less) annually, no matter how much the market value of the property increased. This helped to prevent homeowners from being taxed out of their homes. The "benefit" of Save Our Homes is the difference between the market value and the assessed value. This benefit stays on the property as long as there are no changes in ownership or improvements to the property.

While the exemption is generally nontransferable,<sup>1</sup> a homeowner may be able to transfer or "port" all or part of the assessment difference to a new Florida homestead. In 2008, Florida voters approved another amendment that allows homeowners that are relocating within Florida to transfer their accumulated Save Our Homes benefit to a new home if they had the homestead exemption on their prior house in either of the two preceding years. This allows the property owner to retain the benefits of a reduced assessed value when changing permanent residences. The maximum amount that can be ported is \$500,000. If an individual moves from their current homestead to a new homestead and the just value of the new homestead is higher than the previous homestead, the assessed value of the new homestead will be the just value of the new homestead minus an amount equal to the lesser of (i) \$500,000 or (ii) the difference between the just value and the assessed value of the prior homestead.

New construction and additions are initially assessed at full value, then the cap applies to that baseline in subsequent years. Changes in ownership also cause the property to be reassessed at full value. The Save Our Homes assessment limitation helps millions of Florida homeowners save money on their property taxes every year.

Currently, homestead property owners can transfer their Save Our Homes benefit to a new homestead if

<sup>1</sup> Exceptions include transfers to a spouse and certain transfers upon death.



the new homestead exemption is established by January 1 of the second year following abandonment of their old homestead. If passed, Amendment 5 would extend the period for establishing a new homestead exemption by an additional year.

Florida TaxWatch has pointed out over the years that while Save Our Homes has saved homesteaders billions of dollars since implemented, it has also shifted much of that tax burden to other properties, including commercial, second, and vacation homes, non-homestead residential property owners, and rental property.

## FISCAL IMPACT

The state Revenue Estimating Conference has estimated the proposed change would trim local property taxes by \$1.8 million next fiscal year, growing to \$10.2 million in five years. A little more than one-third of these revenue losses (\$3.8 million) would be attributable to school districts and other local governments (cities, counties, and special districts) would lose \$6.4 million.<sup>2</sup>

## CONCLUSION

On average Floridians can realize a tax savings of \$1,730 per every \$100,000 (based on the statewide average current millage rate of 17.3) on their homestead with the Save Our Homes initiative. Over time, this can really add up. Amendment 5 will allow homeowners to take their Save Our Homes benefit with them for up to three years, which can equate to a few thousand dollars in property tax savings.

Florida TaxWatch has historically recommended against expanding Save Our Homes because of the resulting increase in the tax shift it causes; however, \$10 million total fiscal estimate of the change is a miniscule portion of the state's nearly \$36 billion property tax system, while the savings enjoyed by a single homeowner that moves can be substantial. The increased fairness provided to homeowners far exceeds any inequity caused to other property taxpayers.

**FOR THESE REASONS, FLORIDA TAXWATCH  
RECOMMENDS A "YES" VOTE ON AMENDMENT 5.**

<sup>2</sup> House of Representatives Staff, "HJR 369 Limitation on Homestead Assessments," March 12, 2020.



# AMENDMENT 6

## TITLE

AD VALOREM TAX DISCOUNT FOR SPOUSES OF CERTAIN DECEASED VETERANS WHO HAD PERMANENT, COMBAT-RELATED DISABILITIES

## PLACED BY

Florida Legislature, HJR 877

## AMENDING

Article VII, Section 6, and the creation of a new section in Article XII

## BALLOT SUMMARY

"Provides that the homestead property tax discount for certain veterans with permanent combat-related disabilities carries over to such veteran's surviving spouse who holds legal or beneficial title to, and who permanently resides on, the homestead property, until he or she remarries or sells or otherwise disposes of the property. The discount may be transferred to a new homestead property of the surviving spouse under certain conditions. The amendment takes effect January 1, 2021."

## A YES VOTE MEANS

Supporting allowing a homestead property tax discount to be transferred to the surviving spouse of a deceased veteran.

## A NO VOTE MEANS

Opposing allowing a homestead property tax discount to be transferred to the surviving spouse of a deceased veteran.



## THE ARGUMENTS

### SUPPORTERS SAY

The measure was passed unanimously by both chambers of the Florida Legislature.

### OPPOSITIONS SAY

No opposition.

## ANALYSIS

Florida has the third largest veteran population in the nation with over 1.5 million veterans, of which just under 800,000 veterans are over the age of 65.<sup>1</sup> Florida provides several benefits to veterans including in-state tuition rates for veterans and their families using the Post-9/11 GI Bill®, several layers of property tax exemptions, expanded veterans' preference, and extensive benefits, licensure, and fee waivers for many activities and occupations.

Amendment 6 would extend the same ad valorem tax discount on homestead property for combat-disabled veterans age 65 or older to the surviving spouse of a veteran receiving the discount, if the surviving spouse holds legal or beneficial title to the homestead and permanently resides at the residence following the death of the veteran. The discount would apply to the property until the surviving spouse remarries, sells, or otherwise disposes of the property.

If the surviving spouse sells the property, the discount may be transferred to the surviving spouse's new residence, not to exceed the dollar amount granted from the most recent ad valorem tax roll, as long as the residence is used as the surviving spouse's permanent residence and he or she does not remarry.

The ad valorem tax is an annual tax levied by counties, municipalities, school districts, and some special districts based on the value of real and tangible personal

property as of January 1 of each year. A homestead tax exemption is a specified dollar amount or percentage subtracted from an assessed home value that is used to calculate property taxes. These exemptions can only apply to primary residences, and not rental properties or investment properties. Some states use a certain percentage of a home value as the property tax while others set a dollar amount. Property taxes in Florida are implemented in millage rates which can be used to find the ad valorem tax on a property. A millage rate is one tenth of one percent, which equates to \$1 in taxes for every \$1,000 in home value. Florida's property tax rate averages at 0.98 percent of the assessed property value, which is lower than the national average of around 1.08 percent.

A property owner may be eligible to receive a homestead exemption up to \$50,000. The first \$25,000 applies to all property taxes (including school district taxes) and the additional \$25,000 applies to the assessed value between \$50,000 and \$75,000 (excluding school district taxes).<sup>2</sup> For example, if a property is assessed at \$85,000 then the first \$25,000 is exempt from all property tax; the second \$25,000 is taxable; the third \$25,000 is exempt from non-school taxes; and the last \$10,000 is taxable.<sup>3</sup>

Florida has done a lot for veterans' homestead exemptions in recent years. In 2006, Florida voters approved an amendment allowing disabled veterans 65 years or older to take a discount on their homestead property tax equal in proportion to the amount of disability. In 2010, Florida voters extended a homestead tax exemption to active military personnel by approving an amendment providing the exemption in proportion to the time served on active duty outside of the U.S. In 2012, Florida voters extended the homestead tax exemption benefit to disabled veterans by extending the tax discounts made available to all combat-disabled

<sup>1</sup> Florida Department of Veterans' Affairs, "Fast Facts," retrieved from <https://floridavets.org/our-veterans/profilefast-facts/>, May 21, 2020.

<sup>2</sup> Section 196.031 Florida Statutes.

<sup>3</sup> Florida Department of Revenue, "Property Tax Exemption for Homestead Property."



veterans currently living in Florida, whether they were residents prior to their service or not. In 2016, an amendment passed providing property tax exemptions to first responders who have been permanently disabled in the line of duty.

The Florida Constitution provides a discount from the amount of ad valorem tax otherwise owed on the homestead property of an honorably discharged veteran who is age 65 or older and is partially or totally and permanently disabled as a result of combat.<sup>4</sup> The discount is equal to the percentage of the veteran's disability as determined by the United States Department of Veterans Affairs.

Section 6 of Article VII in the Florida Constitution lists all homestead tax exemptions that are in effect, and any changes to property taxes (excluding millage rates) must be done constitutionally for them to go into effect. The current constitutional provision allows for the spouse to receive a full exemption if the veteran dies in the line of duty. This does not include the spouse receiving a discount for a disabled vet who is 65 or older and dies. The proposed amendment provides this discount to the spouse of a deceased veteran.

## FISCAL IMPACT

Assuming current millage rates, the state Revenue Estimating Conference estimated the proposed constitutional amendment to have a negative impact on school tax revenues of \$0.4 million in fiscal year 2021-22 with a recurring negative impact of \$1.6 million. The negative impact on non-school property tax revenues is estimated to be \$0.6 million in fiscal year 2021-22 with a recurring negative impact of \$2.4 million.<sup>5</sup>

## CONCLUSION

In the past, Florida voters have shown their appreciation to veterans for their service and their sacrifices by authorizing veterans and their family members to receive many benefits. The State Legislature continues to provide help and appreciation to Florida's veteran population. This step is another way to keep Florida's veteran population strong and maintain the state's popular retirement destination.

**FOR THESE REASONS, FLORIDA TAXWATCH RECOMMENDS A "YES" VOTE ON AMENDMENT 6.**

<sup>4</sup> Florida Constitution Art. VII s. 6(e).

<sup>5</sup> House of Representatives Staff, "HJR 877 Ad Valorem Tax Discount for Spouses of Certain Deceased Veterans Who Had Permanent Combat-Related Disabilities," February 20, 2020.



# FULL TEXT OF THE AMENDMENTS

## AMENDMENT 1 – CITIZENSHIP REQUIREMENT TO VOTE IN FLORIDA ELECTIONS

### BALLOT TITLE:

Citizenship Requirement to Vote in Florida Elections

### BALLOT SUMMARY:

This amendment provides that only United States Citizens who are at least eighteen years of age, a permanent resident of Florida, and registered to vote, as provided by law, shall be qualified to vote in a Florida election.

### ARTICLE AND SECTION BEING CREATED OR AMENDED:

Amends Article VI, Section 2

### FULL TEXT OF THE PROPOSED AMENDMENT: [Additions are underlined, deletions struck through]

ARTICLE VI, Section 2. Electors.

~~Every citizen~~ Only a citizen of the United States who is at least eighteen years of age and who is a permanent resident of the state, if registered as provided by law, shall be an elector of the county where registered.



## AMENDMENT 2 – RAISING FLORIDA’S MINIMUM WAGE

### BALLOT TITLE:

Raising Florida’s Minimum Wage

### BALLOT SUMMARY:

Raises minimum wage to \$10.00 per hour effective September 30th, 2021. Each September 30th thereafter, minimum wage shall increase by \$1.00 per hour until the minimum wage reaches \$15.00 per hour on September 30th, 2026. From that point forward, future minimum wage increases shall revert to being adjusted annually for inflation starting September 30th, 2027.

### ARTICLE AND SECTION BEING CREATED OR AMENDED:

Article X, Section 24

### FULL TEXT OF THE PROPOSED AMENDMENT: [Additions are underlined, deletions struck through]

ARTICLE X, SECTION 24. Florida minimum wage.—

(c) MINIMUM WAGE. Employers shall pay Employees Wages no less than the Minimum Wage for all hours worked in Florida. Six months after enactment, the Minimum Wage shall be established at an hourly rate of \$6.15. Effective September 30th, 2021, the existing state Minimum Wage shall increase to \$10.00 per hour, and then increase each September 30th thereafter by \$1.00 per hour, until the Minimum Wage reaches \$15.00 per hour on September 30th, 2026. On September 30th of ~~2027~~ that year and on each following September 30th, the state Agency for Workforce Innovation shall calculate an adjusted Minimum Wage rate by increasing the current Minimum Wage rate by the rate of inflation during the twelve months prior to each September 1st using the consumer price index for urban wage earners and clerical workers, CPI-W, or a successor index as calculated by the United States Department of Labor. Each adjusted Minimum Wage rate calculated shall be published and take effect on the following January 1st. For tipped Employees meeting eligibility requirements for the tip credit under the FLSA, Employers may credit towards satisfaction of the Minimum Wage tips up to the amount of the allowable FLSA tip credit in 2003.



# AMENDMENT 3 – ALL VOTERS VOTE IN PRIMARY ELECTIONS FOR STATE LEGISLATURE, GOVERNOR, AND CABINET

## BALLOT TITLE:

All Voters Vote in Primary Elections for State Legislature, Governor, and Cabinet

## BALLOT SUMMARY:

Allows all registered voters to vote in primaries for state legislature, governor, and cabinet regardless of political party affiliation. All candidates for an office, including party nominated candidates, appear on the same primary ballot. Two highest vote getters advance to general election. If only two candidates qualify, no primary is held and winner is determined in general election. Candidate's party affiliation may appear on ballot as provided by law. Effective January 1, 2024.

## ARTICLE AND SECTION BEING CREATED OR AMENDED:

Article VI, Section 5

## FULL TEXT OF THE PROPOSED AMENDMENT: [Additions are underlined, deletions struck through]

ARTICLE VI, SECTION 5. Primary, general, and special elections.—

(c) All elections for the Florida legislature, governor and cabinet shall be held as follows:

(1) A single primary election shall be held for each office. All electors registered to vote for the office being filled shall be allowed to vote in the primary election for said office regardless of the voter's, or any candidate's, political party affiliation or lack of same.

(2) All candidates qualifying for election to the office shall be placed on the same ballot for the primary election regardless of any candidate's political party affiliation or lack of same.

(3) The two candidates receiving the highest number of votes cast in the primary election shall advance to the general election. For elections in which only two candidates qualify for the same office, no primary will be held and the winner will be determined in the general election.

(4) Nothing in this subsection shall prohibit a political party from nominating a candidate to run for office under this subsection. Nothing in this subsection shall prohibit a party from endorsing or otherwise supporting a candidate as provided by law. A candidate's affiliation with a political party may appear on the ballot as provided by law.

(5) This amendment is self-executing and shall be effective January 1, 2024.



## AMENDMENT 4 – VOTER APPROVAL OF CONSTITUTIONAL AMENDMENTS

### BALLOT TITLE:

Voter Approval of Constitutional Amendments

### BALLOT SUMMARY:

Requires all proposed amendments or revisions to the state constitution to be approved by the voters in two elections, instead of one, in order to take effect. The proposal applies the current thresholds for passage to each of the two elections.

### ARTICLE AND SECTION BEING CREATED OR AMENDED:

Article XI, Sections 5 and 7

### FULL TEXT OF THE PROPOSED AMENDMENT: [Additions are underlined, deletions struck through]

SECTION 5. Amendment or revision election.—

(a) A proposed amendment to or revision of this constitution, or any part of it, shall be submitted to the electors at the next general election held more than ninety days after the joint resolution or report of revision commission, constitutional convention or taxation and budget reform commission proposing it is filed with the custodian of state records, unless, pursuant to law enacted by the affirmative vote of three-fourths of the membership of each house of the legislature and limited to a single amendment or revision, it is submitted at an earlier special election held more than ninety days after such filing. If the proposed amendment or revision is approved as provided in subsection (e), it shall be submitted to the electors a second time at the next general election occurring at least ten weeks after the election in which the proposed amendment or revision is initially approved.

(b) A proposed amendment or revision of this constitution, or any part of it, by initiative shall be submitted to the electors at the general election provided the initiative petition is filed with the custodian of state records no later than February 1 of the year in which the general election is held. If the proposed amendment or revision is approved as provided in subsection (e), it shall be submitted to the electors a second time at the next general election.

(c) The legislature shall provide by general law, prior to the holding of an election pursuant to this section, for the provision of a statement to the public regarding the probable financial impact of any amendment proposed by initiative pursuant to section 3.

(d) Once in the tenth week, and once in the sixth week immediately preceding the week in which the an election is held, the proposed amendment or revision, with notice of the date of election at which it will be submitted to the electors, shall be published in one newspaper of general circulation in each county in which a newspaper is published.



(e) Unless otherwise specifically provided for elsewhere in this constitution, if the proposed amendment or revision is approved by vote of at least sixty percent of the electors voting on the measure in each of two elections, it shall be effective as an amendment to or revision of the constitution of the state on the first Tuesday after the first Monday in January following the second election in which the proposed amendment or revision is approved, or on such other date as may be specified in the amendment or revision.

SECTION 7. Tax or fee limitation.—Notwithstanding Article X, Section 12(d) of this constitution, no new State tax or fee shall be imposed on or after November 8, 1994 by any amendment to this constitution unless the proposed amendment is approved by not fewer than two-thirds of the voters voting in each of the two elections in which such proposed amendment is considered. For purposes of this section, the phrase “new State tax or fee” shall mean any tax or fee which would produce revenue subject to lump sum or other appropriation by the Legislature, either for the State general revenue fund or any trust fund, which tax or fee is not in effect on November 7, 1994 including without limitation such taxes and fees as are the subject of proposed constitutional amendments appearing on the ballot on November 8, 1994. This section shall apply to proposed constitutional amendments relating to State taxes or fees which appear on the November 8, 1994 ballot, or later ballots, and any such proposed amendment which fails to gain the two-thirds vote required hereby shall be null, void and without effect.



## AMENDMENT 5 – LIMITATIONS ON HOMESTEAD PROPERTY TAX ASSESSMENTS; INCREASED PORTABILITY PERIOD TO TRANSFER ACCRUED BENEFIT

### BALLOT TITLE:

Limitations On Homestead Property Tax Assessments; Increased Portability Period To Transfer Accrued Benefit

### BALLOT SUMMARY:

Proposing an amendment to the State Constitution, effective January 1, 2021, to increase, from 2 years to 3 years, the period of time during which accrued Save-Our-Homes benefits may be transferred from a prior homestead to a new homestead.

### ARTICLE AND SECTION BEING CREATED OR AMENDED:

Article VII, Section 4 and creating a new section in Article XII

### FULL TEXT OF THE PROPOSED AMENDMENT: [Additions are underlined, deletions struck through]

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 only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:



- a. Three percent (3 percent) of the assessment for the prior year.
  - b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.
- (2) No assessment shall exceed just value.
  - (3) After any 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 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 amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this 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 any either of the three two years immediately preceding the establishment of the 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.~~

## Article XII

### SCHEDULE

Transfer of the accrued benefit from specified limitations on homestead property tax assessments; increased portability period.—This section and the amendment to Section 4 of Article VII, which extends to three years the time period during which the accrued benefit from specified limitations on homestead property tax assessments may be transferred from a prior homestead to a new homestead, shall take effect January 1, 2021.



## AMENDMENT 6 – AD VALOREM TAX DISCOUNT FOR SPOUSES OF CERTAIN DECEASED VETERANS WHO HAD PERMANENT, COMBAT-RELATED DISABILITIES

### BALLOT TITLE:

Ad Valorem Tax Discount For Spouses of Certain Deceased Veterans Who Had Permanent, Combat-Related Disabilities

### BALLOT SUMMARY:

Provides that the homestead property tax discount for certain veterans with permanent combat-related disabilities carries over to such veteran's surviving spouse who holds legal or beneficial title to, and who permanently resides on, the homestead property, until he or she remarries or sells or otherwise disposes of the property. The discount may be transferred to a new homestead property of the surviving spouse under certain conditions. The amendment takes effect January 1, 2021.

### ARTICLE AND SECTION BEING CREATED OR AMENDED:

Article VI, Section 5

### FULL TEXT OF THE PROPOSED AMENDMENT: [Additions are underlined, deletions struck through]

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 either or both of the following additional homestead tax exemptions:

(1) An exemption not exceeding fifty thousand dollars to a 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 a any person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars, as determined in the first tax year that the owner applies and is eligible for the exemption, and who has 74 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 additional exemptions, 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.

The general law must allow counties and municipalities to grant these additional exemptions, 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)(1) 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 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 paragraph, an applicant must submit to the county property appraiser, by March 1, 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.

(2) If a veteran who receives the discount described in paragraph (1) predeceases his or her spouse, and if, upon the death of the veteran, the surviving spouse holds the legal or beneficial title to the homestead property and permanently resides thereon, the discount carries over to the surviving spouse until he or she remarries or sells or otherwise disposes of the homestead property. If the surviving spouse sells or otherwise disposes of the property, a discount not to exceed the dollar amount granted from the most recent ad valorem tax roll may be transferred



to the surviving spouse's new homestead property, if used as his or her permanent residence and he or she has not remarried.

(3) This subsection 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) The 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) The surviving spouse of a first responder who died in the line of duty.

(3) A first responder who is totally and permanently disabled as a result of an injury or injuries sustained in the line of duty. Causal connection between a disability and service in the line of duty shall not be presumed but must be determined as provided by general law. For purposes of this paragraph, the term "disability" does not include a chronic condition or chronic disease, unless the injury sustained in the line of duty was the sole cause of the chronic condition or chronic disease.

As used in this subsection and as further defined by general law, the term "first responder" means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic, and the term "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

Text of Section 36

Ad valorem tax discount for surviving spouses of certain permanently disabled veterans.—The amendment to Section 6 of Article VII, relating to the ad valorem tax discount for spouses of certain deceased veterans who had permanent, combat-related disabilities, and this section shall take effect January 1, 2021.



# TAKE ME WITH YOU!

BALLOT #	TITLE	TAXWATCH REC.	MY VOTE
1	CITIZENSHIP REQUIREMENT TO VOTE IN FLORIDA ELECTIONS	NO	
NOTES:			
2	RAISING FLORIDA'S MINIMUM WAGE	NO	
NOTES:			
3	ALL VOTERS VOTE IN PRIMARY ELECTIONS FOR STATE LEGISLATURE, GOVERNOR, AND CABINET	YES	
NOTES:			
4	VOTER APPROVAL OF CONSTITUTIONAL AMENDMENTS	YES	
NOTES:			
5	LIMITATIONS ON HOMESTEAD PROPERTY TAX ASSESSMENTS; INCREASED PORTABILITY PERIOD TO TRANSFER ACCRUED BENEFIT	YES	
NOTES:			
6	AD VALOREM TAX DISCOUNT FOR SPOUSES OF CERTAIN DECEASED VETERANS WHO HAD PERMANENT, COMBAT-RELATED DISABILITIES	YES	
NOTES:			



**THIS PAGE LEFT BLANK OPPOSITE THE NOTES PAGE.  
PLEASE TEAR OUT AND TAKE WITH YOU TO VOTE!**

## SEPTEMBER 2020

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the citizens of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs. Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on citizens and businesses.

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TaxWatch research is done under the direction of Dominic M. Calabro, President, CEO, Publisher & Editor.

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