

# THE FLORIDA TAXPAYER'S VOTER GUIDE

FOR THE 2024 CONSTITUTIONAL AMENDMENTS



October 2024





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**Piyush Patel**  
Chairman of the Board of Trustees

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

**Dear Fellow Voter,**

I am pleased to present the “2024 Florida TaxWatch Voter Guide to Florida’s Constitutional Amendments.” Florida TaxWatch is honored to provide this service to the taxpayers of Florida to help educate voters on the issues before them on this year’s ballot. The 2024 Voter Guide provides details on the six proposed amendments on the November 5, 2024, ballot; a Florida TaxWatch recommendation of which way to vote; and the reasoning for each recommendation.

A state’s constitution is its fundamental law and, as such, it must only be carefully and thoughtfully amended. It is the supreme law of the state, subject to federal preemption and prevails and controls over statutes, laws, ordinances, and administrative rules and regulations. Florida’s constitution should, above all else, clearly define the relationship between government and those that are governed. In so doing, there are certain principles that should be clearly articulated in our constitution, including:

- A description of the branches of government, their powers, and how they work;
- A description of the limitations on the powers of government; and
- A description of the rights of citizens.

In deciding which proposed amendments to approve, voters are urged to consider the nature and purpose of a state constitution. A proposed amendment may very well be a good idea, but the questions voters must ask themselves is “does the proposed amendment advance a fundamental right or value, like freedom of religion, freedom of speech and press, or the right to due process?” and “must the proposed language be enshrined in the state constitution, or can and should it be more properly enacted in statute or state law?” If the answer to these questions is “no”, then the amendment should be rejected. 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.

We have provided a notes sheet on pages 30-31 of this Guide, where you can jot down anything you want to remember about the proposed 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.

Respectfully,

A handwritten signature in black ink that reads "Dominic M. Calabro".

Dominic M. Calabro  
President & CEO

**On November 5, 2024**, Floridians will vote on six proposed amendments to the Florida Constitution. At least 60 percent of the voters must vote in the affirmative for a proposed amendment to pass. This Florida TaxWatch Voter Guide is designed to provide Florida voters with information about each of the proposed amendments to help them cast well-informed votes.

Four of the proposed constitutional amendments appear on the ballot due to an action of the Florida legislature:

- Proposed amendment number 1 changes school board elections from nonpartisan to partisan beginning with the November 2026 general election and for primary elections nominating party candidates for the 2026 election.
- Proposed amendment number 2 establishes a state constitutional right to hunt and fish.
- Proposed amendment number 5 provides for an annual inflation adjustment for the value of the homestead property tax exemption.
- Proposed amendment number 6 repeals a constitutional provision providing for public campaign financing for candidates who agree to spending limits.

The two remaining proposed constitutional amendments appear on the ballot due to citizen initiatives.

- Proposed amendment number 3 legalizes marijuana for adults 21 years old and older.
- Proposed amendment number 4 provides a constitutional right to abortion before fetal viability, which is estimated to be around 24 weeks, or when necessary to protect the patient's health, as determined by the patient's healthcare provider.

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

- The title of the proposed amendment as it will appear on the November 5, 2024 ballot;
- How the proposed amendment came to be placed on the November 5, 2024 ballot;
- The specific section or sections of the Constitution that are being amended;
- A summary of the proposed amendment, including the practical effects of a "yes" vote or a "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;
- Florida TaxWatch's conclusion, based upon the analysis and fiscal impacts of the proposed amendment; and
- A recommendation by Florida TaxWatch.



# AMENDMENT 1

## TITLE

PARTISAN ELECTION OF MEMBERS OF DISTRICT SCHOOL BOARDS

## PLACED BY

FLORIDA LEGISLATURE,  
*HOUSE JOINT RESOLUTION 31*

## BALLOT SUMMARY

"Proposing amendments to the State Constitution to require members of a district school board to be elected in a partisan election rather than a nonpartisan election and to specify that the amendment only applies to elections held on or after the November 2026 general election. However, partisan primary elections may occur before the 2026 general election for purposes of nominating political party candidates to that office for placement on the 2026 general election ballot."

## AMENDING

AMENDS ARTICLE IX, SECTION 4(A); CREATES A NEW SECTION (SECTION 42) TO ARTICLE XII

## A YES VOTE MEANS

A "**YES**" vote supports making school board elections partisan beginning in the November 2026 general election and for primary elections nominating party candidates for the 2026 election.

## A NO VOTE MEANS

A "**NO**" vote opposes making school board elections partisan, thereby maintaining current procedures where school board members are elected in a nonpartisan election.



## THE ARGUMENTS

### SUPPORTERS:

Supporters of Amendment 1 believe that partisan school board elections would provide greater transparency and insight into the candidates' core values and beliefs. Voters would be able to pick candidates whose positions were in line with theirs. Party labels would give voters one more piece of useful information about candidates and improve voter participation in races that have typically received less attention than those higher on the ballot.

### OPPONENTS:

Those who oppose Amendment 1 fear that bringing back party labels to local school board elections will further politicize public education in Florida. Voters may simply choose whichever school board candidate aligns with their political party instead of becoming informed about the qualifications of the candidates or the pressing issues of the day.

## ANALYSIS

Prior to 2000, Florida held partisan elections for school board members. Florida is now one of 41 states that currently requires non-partisan local school board races, the product of historical efforts to separate education governance from politics.<sup>1</sup> The remaining states either allow partisan school board elections or a combination of non-partisan and partisan school board elections.

The State's current elections system only allows voters who are registered as members of a political party to cast ballots in respective party primaries for the legislature, governor and

<sup>1</sup> Florida House of Representatives Staff Analysis, "HJR 31 Partisan Elections for Members of District School Boards," March 14, 2023.

cabinet offices; however, all voters are permitted to participate in the general election. Because the current system of selecting school board members is embedded in the constitution, the only way to change it is by amending the constitution.

The legislative sponsor of this proposed amendment said during debate in the House of Representatives that his motivation for this amendment was not to advance the cause of one political party or another, but to bring greater transparency to the election process and give voters as much information as possible about candidates for school board.

## FISCAL IMPACT

The amendment would have no direct impact on state revenues or for local governments. In terms of state expenditures, Article XI, Section 5(d) of Florida's Constitution requires week-long public notice in newspapers that are in general circulation for each applicable county to take place. This is applicable for every filed amendment or revision posed during an election cycle. While the exact costs are not specified until closer to the current election cycle, the costs related to this amendment would come from the non-recurring General Revenue fund.

## CONCLUSION

Because this reform can only be achieved by amending the constitution, it is an appropriate issue for the voters to decide. Generally, a better-informed electorate is a good thing. This amendment will provide voters with important information about each school board candidate's values and beliefs. **For these reasons...**



Florida  
**TaxWatch**



**RECOMMENDS A  
“YES” VOTE ON  
AMENDMENT 1.**





# AMENDMENT 2

## TITLE

RIGHT TO FISH AND HUNT

## PLACED BY

FLORIDA LEGISLATURE,  
*HOUSE JOINT RESOLUTION 1157*

“Proposing an amendment to the State Constitution to preserve forever fishing and hunting, including by the use of traditional methods, as a public right and preferred means of responsibly managing and controlling fish and wildlife. Specifies that the amendment does not limit the authority granted to the Fish and Wildlife Conservation Commission under Section 9 of Article IV of the State Constitution.”

## BALLOT SUMMARY

## AMENDING

CREATES A NEW SECTION (SECTION 28) TO ARTICLE I

## A YES VOTE MEANS

A “**YES**” vote means the voter supports amending the Florida constitution to include fishing and hunting as a public right and preferred means of responsibly managing and controlling fish and wildlife.

## A NO VOTE MEANS

A “**NO**” vote means the voter does not support amending the Florida constitution to include fishing and hunting as a public right and preferred means of responsibly managing and controlling fish and wildlife.



## THE ARGUMENTS

### SUPPORTERS:

Proponents argue that this amendment is essential for preserving outdoor recreation activities, which are deeply rooted as a part of Florida's culture and heritage. Advocates contend that having these rights in the state constitution will provide a safeguard against potential legislative changes that could restrict access to these activities. Supporters also add that hunting and fishing aid in keeping a balanced ecosystem and, in some cases, are the most effective in doing so. Along with ecological benefits, supporters state that these activities contribute to wildlife management and conservation efforts by funding programs through license fees and other permits.

The amendment, when in the legislative session, also received broad bipartisan support with a 154-1 vote leading it to be a part of the 2024 ballot. Supporters believe this amendment will help put the power back in the hands of anglers and hunters in Florida and restore balance that is sometimes skewed by the hand of the government.

### OPPONENTS:

Opponents of the proposed constitutional right to hunt and fish in Florida argue that enshrining these activities in the state constitution may create unnecessary complications and legal challenges. They contend that constitutional amendments should be reserved for fundamental rights and issues of broad public concern, rather than specific recreational activities. Hunting and fishing rights already exist in the Florida Statutes.

Critics are also concerned about certain language in the amendment that would establish hunting and fishing as the preferred method of wildlife conservation. While hunting and fishing contribute to an ecological balance, making it the

primary means may lead to certain species endangerment. The amendment would further hinder regulations that may be needed in the future to protect the state's wildlife as Florida continues to see increased development.

## ANALYSIS

Hunting and fishing as outdoor recreational activities are ingrained in Florida's culture, livelihood, and sustainability. As of January 2023, 23 states have constitutional provisions for the right to hunt and fish, and two states have constitutional provisions for the right to fish.<sup>2</sup> At present, the right to hunt and fish is protected by section 379.104, Florida Statutes, and recognized as an important aspect of the state economy and its cultural heritage.

Florida is known as the fishing capital of the world, with a significant amount of both saltwater and freshwater fishing. According to the Florida Fish and Wildlife Conservation Commission (FWC), the state sold 1.5 million recreational saltwater licenses in 2020 – amounting to \$37.8 million in revenue. Recreational saltwater and freshwater fishing support 120,000 jobs and have an economic impact of \$13.8 billion as of 2020.<sup>3</sup> As per the National Oceanic and Atmospheric Administration (NOAA), Florida's commercial fisheries generate \$3.2 billion in income and help support 76,700 jobs.

As of 2022, a total of 273,000 hunters spent \$1.3 billion on hunting related purchases. Hunting supports 14,300 jobs and had a total effect of \$2 billion on the Florida economy.<sup>4</sup> Altogether, outdoor recreation in Florida generates an economic impact of \$10.1 billion annually. Any threat to limit or ban these activities would negatively affect Florida's economy and the ability of Floridians to participate in outdoor recreation activities.

<sup>2</sup> Ballotopedia, "Florida Amendment 2, Right to Hunt and Fish Amendment (2024)," retrieved from [https://ballotpedia.org/Florida\\_Amendment\\_2\\_Right\\_to\\_Hunt\\_and\\_Fish\\_Amendment\\_\(2024\)](https://ballotpedia.org/Florida_Amendment_2_Right_to_Hunt_and_Fish_Amendment_(2024)), accessed on July 10, 2024.

<sup>3</sup> FWC, "The Economic Impacts of Saltwater Fishing in Florida," retrieved from <https://myfwc.com/conservation/value/saltwater-fishing/>, accessed on July 31, 2024.

<sup>4</sup> Sportsmen Alliance, "Economic Contributions – Florida – Hunting," retrieved from <https://sportsmensalliance.org/wp-content/uploads/2022/02/Florida-State.pdf>, accessed on August 16, 2024.



Making hunting and fishing a constitutional right would protect it against possible future threats – the main reason it was proposed to be a ballot amendment. The amendment would protect both the economic and cultural benefits of hunting and fishing in Florida forever; however, it could also present regulatory contradictions and ambiguities that could potentially lead to litigation. The amendment designates hunting and fishing as the preferred method of responsibly managing and controlling fish and wildlife. While this can be true for certain species—like the white-tailed deer—it could be destructive to other species. It could also mean broader hunting seasons, fewer restrictions, and resorting to hunting before trying any other alternative means to manage wildlife. The impact of the amendment on commercial fishing is unclear.

The latter part of the proposed amendment states that the FWC will maintain its regulatory authority (see section 379.104, Florida Statutes) over hunting and fishing. Passage of this amendment could potentially limit the authority of legislature and local authorities to enact necessary restrictions to protect wildlife in the future.<sup>5</sup>

One of the stated reasons for proposing this amendment was the possible threat to hunting and fishing seen in other states across the country. Last year, hunting and fishing bans were considered in more than a dozen states, the most restrictive of which was Oregon, which would have, if passed, criminalized hunting, fishing, and farming.<sup>6</sup> While hunting and fishing may have regulations in most states surrounding their practices, they have not been banned in any state. This amendment

would not explicitly change the current requirement for a license to hunt and fish or further expand the rights in relation to both activities either.

In addition, Article X, Section 32, of Florida’s constitution states “[T]he humane treatment of animals is a fundamental value of the people of the state of Florida.” It is conceivable that this provision could serve as the legal basis to prohibit hunting and fishing in the future if this amendment is not passed.

## FISCAL IMPACT

The proposed amendment would have no direct impact on state revenues. If passed, it could protect licensing and sales tax revenues. This impact is unknown.

## CONCLUSION

There is widespread bipartisan support for this amendment. It is important to note that the right to hunt and fish already exists in Florida statutes and this amendment would only further protect existing rights from future threats. The amendment would not undermine the existing regulatory authority of the FWC. The most compelling argument is the importance of wildlife and fisheries to Florida’s population and economy. **For these reasons...**

<sup>5</sup> Macie J. H. Codina and Savannah Sherman – Florida Bar Journal, “Qualifying Hunting and Fishing as the Preferred Means of Managing Wildlife: A Potentially Dangerous Ballot Initiative that Provides Little Protection to Hunters and Fishermen,” retrieved from <https://www.floridabar.org/the-florida-bar-journal/qualifying-hunting-and-fishing-as-the-preferred-means-of-managing-wildlife-a-potentially-dangerous-ballot-initiative-that-provides-little-protection-to-hunters-and-fishermen/#u6dbb>, accessed on July 10, 2024.

<sup>6</sup> International Order of T. Roosevelt, Inc., “Preserve Florida’s Fishing and Hunting Heritage,” retrieved from <https://t-roosevelt.org/florida/>, August 26, 2024.



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**RECOMMENDS A  
“YES” VOTE ON  
AMENDMENT 2.**





# ADULT PERSONAL USE OF MARIJUANA

## PLACED BY

CITIZENS' INITIATIVE,  
*SMART AND SAFE FLORIDA*

## BALLOT SUMMARY

## AMENDING

ARTICLE X, SECTION 29

“Allows adults 21 years or older to possess, purchase, or use marijuana products and marijuana accessories for non-medical personal consumption by smoking, ingestion, or otherwise; allows Medical Marijuana Treatment Centers, and other state licensed entities, to acquire, cultivate, process, manufacture, sell, and distribute such products and accessories. Applies to Florida law; does not change, or immunize violations of, federal law. Establishes possession limits for personal use. Allows consistent legislation. Defines terms. Provides effective date.”

## A YES VOTE MEANS

A “**YES**” vote means that you are in favor of legalizing the adult personal (recreational) use of marijuana for adults 21 years old and older and allowing individuals to possess up to three ounces of marijuana.

## A NO VOTE MEANS

A “**NO**” vote means that you are not in favor of legalizing the adult personal (recreational) use of marijuana for adults 21 years old and older and allowing individuals to possess up to three ounces of marijuana.



## THE ARGUMENTS

### SUPPORTERS:

Supporters maintain that legalizing the adult personal use of marijuana would create a new tax revenue source and boost Florida's economy by creating new jobs. Once legalized, government regulations and laboratory testing will help ensure that recreational marijuana is safe. Further, supporters claim that marijuana is less harmful than tobacco or alcohol, both of which are already legal.

### OPPONENTS:

Opponents maintain that legalizing the adult personal use of non-medical marijuana will result in societal costs in excess of the revenues generated by legalization. Legalizing non-medical marijuana opens the door for more crime, homelessness, and traffic deaths. Legalization will disrupt the quality of people's experiences, as outdoor areas will become enveloped in the strong scent of marijuana. Legalization will exacerbate health issues, resulting in negative health outcomes.

Passage of this amendment would essentially establish a monopoly in our state constitution. It would prohibit competition and lead to higher prices, likely resulting in higher demand for lower-priced products that could only be found on the black market.

## ANALYSIS

Twenty-four states and the District of Columbia have legalized the adult personal use of marijuana in varying degrees. Although Florida has passed legislation that permits the use of marijuana for certain specified debilitating medical conditions, the recreational use of marijuana in Florida is illegal. The proposed amendment would authorize only existing licensed medical marijuana treatment centers (MMTCs) to sell marijuana to adults for personal use. The Florida legislature would be authorized to provide (by state law) for the licensure of entities other than existing MMTCs to cultivate and sell marijuana products; however, until action is taken by the legislature, the MMTCs would monopolize the marijuana market. Florida TaxWatch urges voters to consider the following potential impacts of legalizing the recreational use of marijuana on Florida's economy and its taxpayers.

### INCREASED STATE AND LOCAL GOVERNMENTS' TAX REVENUES

One probable effect of the proposed amendment would be an increase in state and local sales tax revenues. In Florida, marijuana is considered to be tangible personal property, and its purchase is therefore subject to sales tax unless it is exempted by the legislature. The sale of medical marijuana is exempt under Florida law; however, there is no specific exemption for recreational marijuana. Based upon the retail sales experience of other states that have legalized non-medical marijuana, the Financial Impact Estimating Conference (FIEC) developed revenue projections using several different scenarios. The FIEC estimates that Amendment 3 would generate a minimum of \$195.6 million and a maximum of \$431.3 million in state and local sales taxes annually.<sup>7</sup>

<sup>7</sup> Florida Financial Estimating Conference, "Adult Personal Use of Marijuana, Serial Number 22-05, July 13, 2023."

Many of the states that have legalized non-medical marijuana for personal use have levied a separate excise tax, on top of the sales tax, on the sale of non-medical marijuana. An “excise tax” is a legislated tax levied on specific goods and services (e.g., motor fuel, alcohol, tobacco, etc.). Although not specifically addressed in the language of Amendment 3, there is nothing to preclude the legislature from levying an excise tax on non-medical marijuana. If such a tax is levied, the revenue estimates above would increase to reflect the new tax revenues. There is also nothing in the amendment that requires such a tax.

The creation of a legalized marijuana industry could have an impact on ad valorem (property) taxes; however, the magnitude of that impact cannot be quantified. If the amount of agricultural land in Florida—which is taxed well below its fair market value—increases, the result would be a negative impact on ad valorem revenues. An increase in new construction, and the conversion of vacant land to industrial or commercial uses, could both increase revenues. Any changes in the taxable value would be based upon individual business operation decisions. Noting that taxable value may be unaffected, or increase or decrease relative to its current level, the FIEC was unable to project the ad valorem tax impacts of Amendment 3.<sup>8</sup>

It is reasonable to expect the substantial increase in the production of non-medical marijuana to have a positive effect on revenue from the gross receipts tax (on electricity) and from the corporate income tax. Because so many things affect a businesses’ profitability and use of electricity, the FIEC was unable to quantify the collection of these taxes.<sup>9</sup>

<sup>8</sup> Ibid.

<sup>9</sup> Ibid.

<sup>10</sup> Real Gross Domestic Product is an inflation-adjusted measure that reflects the total goods and services produced in the state.

<sup>11</sup> Financial Impact Estimating Conference, “Regulate Marijuana in a Manner Similar to Alcohol to Establish Age, Licensing, and Other Restrictions, Serial Number 16-02, October 25, 2019.”

<sup>12</sup> Supreme Court of Florida, Advisory Opinion to the Attorney General Re: Adult Personal Use Marijuana, June 2023.

## **ECONOMIC IMPACT FROM THE INCREASE IN REVENUE, INCOME, AND JOBS ASSOCIATED WITH THE PRODUCTION AND SALE OF RECREATIONAL MARIJUANA**

The FIEC used a computable general equilibrium (CGE) model in 2019 to predict and quantify the economic impact from the increase in revenue, income, and jobs associated with the production and sale of non-medical marijuana, including the impact associated with additional tourism expenditures. The FIEC determined that Amendment 3 would have a “mildly expansionary” impact—Florida’s Real Gross Domestic Product<sup>10</sup> is expected to increase each year by an average of \$3.8 billion (0.32 percent).<sup>11</sup>

### **ADDED COSTS OF REGULATION**

If the adult use of marijuana is legalized, Florida will need to establish a regulatory framework that supports businesses and promotes public health and safety by establishing and enforcing the rules and regulations that govern the development, sale, and distribution of recreational marijuana. Florida’s ballot amendment would allow MMTCs or other entities licensed by the Florida Department of Health (DOH) or its successor agency to “acquire, cultivate, process, manufacture, sell, and distribute marijuana products and marijuana accessories to adults for personal use.” In such a case, the DOH acts as the regulatory body, responsible for establishing and enforcing rules and regulations.<sup>12</sup>

In July 2023, the FIEC released a report estimating the impact on regulatory administration if recreational marijuana was legalized

and regulated under the DOH. An analysis prepared by the DOH suggests regulating recreational marijuana would require an additional \$9.0 million in start-up (non-recurring) costs and \$11.4 million annually (recurring).<sup>13</sup> Under this scenario, it is likely that the new license fees may offset the additional regulatory costs.

One logical “successor agency” is the Florida Department of Business and Professional Regulation (DBPR), the state agency charged with licensing and regulating businesses and professions in the state, including tobacco and alcohol. In October 2019, the FIEC estimated the cost to the DBPR if recreational marijuana was legalized and regulated in a similar manner to alcohol. In the analysis, the FIEC estimated that the total cost of regulation would be \$1.5 million (non-recurring) in startup costs and \$9.1 million annually (recurring), including 83 new full-time equivalent (FTE) positions.<sup>14</sup> Again, it is likely that the new license fees would completely offset the additional regulatory costs.

Depending on how implementing legislation is written, local governments may share the responsibility of regulating recreational marijuana. In some states, cities and counties may place bans, limits (i.e., quotas, land use restrictions, hours of operation), or taxes on the sale of medical or recreational marijuana within their jurisdiction. In such cases, the local government is responsible for enforcing its laws and collecting and administering its tax.

## REDUCED MARIJUANA-SPECIFIC ARRESTS AND INCREASED MARIJUANA-RELATED CRIMES

Since much of the current laws for marijuana possession would no longer apply to persons over the age of 21, it is reasonable to expect to see decreases in arrests for the possession and sale of marijuana. Colorado, the first state to legalize the adult personal use of marijuana, reported significant decreases in arrests for possession (-71 percent) and sales (-56 percent) from 2012 to 2019.<sup>15</sup> A slight increase (+3 percent) in arrests for marijuana production during this period was reported, as was a significant (-55 percent) reduction in marijuana-related felony court filings.<sup>16</sup>

It is reasonable to expect to see increases in the number of drivers cited for driving under the influence (DUI) of marijuana. In Colorado, the number of DUI citations issued for marijuana only stayed relatively stable from 2014 to 2020; however, DUI citations involving marijuana—either alone or in combination with alcohol or other drugs—increased from 12.0 percent of all DUIs in 2014 to 31.4 percent in 2020, an increase of almost 162 percent.<sup>17</sup> A literature review of whether legalization has impacted traffic fatalities shows mixed results—some studies found declines in states that have legalized personal adult use, some found increases, and others found no effect at all.<sup>18</sup>

It is also reasonable to expect increased marijuana use by those under the age of 21, which would be illegal if the amendment passes. As with the findings for traffic fatalities, literature reviews identify studies that show both increases and decreases in marijuana use among adolescents and young adults living in states that have legalized adult personal use, and studies that show no effect at all.<sup>19</sup>

<sup>13</sup> Supra, see footnote 7.

<sup>14</sup> Supra, see footnote 11.

<sup>15</sup> Reed, J. “Impacts of Marijuana Legalization in Colorado: A Report Pursuant to C.R.S. 23–33.4-516.” Report, Colorado Division of Criminal Justice, July 2021.

<sup>16</sup> Reed, J. “Impacts of Marijuana Legalization in Colorado: A Report Pursuant to Senate Bill 13–283.” Report, Colorado Division of Criminal Justice, October 2018.

<sup>17</sup> Supra, see footnote 15.

<sup>18</sup> Anderson, D. M., & Rees, D. I. 2023. “The public health effects of legalizing marijuana.” *Journal of Economic Literature*, 61(1), 86-143.

<sup>19</sup> O’Grady, M. A., Iverson, M. G., Suleiman, A. O., & Rhee, T. G. 2022. “Is legalization of recreational cannabis associated with levels of use and cannabis use disorder among youth in the United States? A rapid systematic



A comparative study done in 2020 looked at Oregon's crime rates before and after recreational marijuana became legal and found an increase in property crimes, auto theft, violent crimes, and aggravated assault. This study also found that statistically significant increases in crime rates, including violent crimes, when compared to states where recreational marijuana is not legalized.<sup>20</sup>

### **POTENTIAL IMPACTS ON THE UNDERGROUND/ILLEGAL MARIJUANA MARKET**

If the proposed amendment is approved, the legal retail marijuana market will be in direct competition with the underground/illegal marijuana market ("black market"). The number of black-market marijuana users who convert to the legal retail marijuana market will be a function of price and risk. A 2019 study found that the availability of legal marijuana significantly decreased the demand for black market marijuana; however, this finding was conditioned on price. Conversely, lower price is the main reason for staying in the black market.<sup>21</sup>

Because this amendment will limit competition, prices at regulated stores will almost certainly far exceed black market prices. The 2021 Cannabis Report for the United States found that in states where marijuana is legal, consumers purchased 76 percent of all cannabis products from a legal retail source.<sup>22</sup>

review." *European Child & Adolescent Psychiatry*, 1-23.

20 Guangzhen, Wu, Ming Wen, Fernando Wilson, "Impact of Recreational Marijuana Legalization on Crime: Evidence from Oregon," October 9, 2020.

21 Amlung, M., & MacKillop, J. (2019). Availability of legalized cannabis reduces demand for illegal cannabis among Canadian cannabis users: evidence from a behavioural economic substitution paradigm. *Canadian Journal of Public Health*, 110, 216–221. <https://doi.org/10.17269/s41997-018-0160-4>.

22 Hammond, D., Corsetti, D., Goodman S., Iraniparast, M., Danh Hong, D., & Burkhalter, R., on behalf of the ICPS Research Team. (September 2022). *International Cannabis Policy Study – United States 2021 Summary*. <http://cannabisproject.ca/wp-content/uploads/2022/10/2021-ICPS-US-National-Report-Sept-27-1.pdf>.

23 National Library of Medicine, Pulmonary hazards of smoking marijuana as compared with tobacco, February 1988.

24 National Library of Medicine; Regular cannabis use, with and without tobacco co-use, is associated with respiratory disease; November 2020.

25 National Library of Medicine, Cannabis use and risk of lung cancer: a case-control study, February 2008.

26 National Library of Medicine; Marijuana use and the risk of lung and upper aerodigestive tract cancers: results of a population-based case-control study; October 2006. See also, *Scientific American*, "Large Study Finds No Link between Marijuana and Lung Cancer," May 2006.

27 Washington University School of Medicine in St. Louis, "Cannabis use tied to increased risk of severe COVID-19," June 2024.

28 Ibid.

29 Journal of the American Heart Association, Association of Cannabis Use With Cardiovascular Outcomes Among US Adults, February 2024.

### **INCREASED POTENTIAL FOR MARIJUANA-RELATED HEALTH ISSUES**

The research related to the health effects of marijuana shows a relationship between marijuana use and potential negative health outcomes. Research suggests smoking one marijuana joint can cause as much damage as five tobacco cigarettes, often containing five times as much carbon monoxide and three times as much tar as tobacco.<sup>23</sup> Like smoking tobacco, smoking marijuana can cause lung damage and related respiratory problems, even if inhaled secondhand. Regular marijuana use is associated with greater risks of asthma and pneumonia.<sup>24</sup> Some studies suggest an association between heavy marijuana smoking and lung cancer<sup>25</sup> but others conflict with its findings.<sup>26</sup>

Marijuana use may exacerbate health issues or compound with other existing health conditions, increasing the likelihood of compromised health. A study of COVID-19 patients found that patients who used cannabis within the previous year were 80 percent more likely to be hospitalized and 27 percent more likely to be admitted to the intensive care unit than patients who had not used cannabis.<sup>27</sup> This rate is higher than tobacco smokers with COVID-19, who were 72 percent more likely to be hospitalized and 22 percent more likely to require intensive care than nonsmokers.<sup>28</sup> Research also suggests a higher risk of heart attacks and strokes in the hours after smoking marijuana.<sup>29</sup>

## FISCAL IMPACT

Section 100.371, Florida Statutes, requires the 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:

“The amendment’s financial impact primarily comes from expected sales tax collections. If legal today, sales of non-medical marijuana would be subject to sales tax and would remain so if voters approve this amendment. Based on other states’ experiences, expected retail sales of non-medical marijuana would generate at least \$195.6 million annually in state and local sales tax revenues once the retail market is fully operational, although the timing of this occurring is unclear. Under current law, the existing statutory framework for medical marijuana is repealed six months after the effective date of this amendment which affects how this amendment will be implemented. A new regulatory structure for both medical and nonmedical use of marijuana will be needed. Its design cannot be fully known until the legislature acts; however, regulatory costs will probably be offset by regulatory fees. Other potential costs and savings cannot be predicted.”

## CONCLUSION

Amendment 3 is part of a growing trend in the U.S. to legalize the adult personal use of non-medical marijuana; however, this amendment is not your typical decriminalization of marijuana. It would essentially imbed a profit-driven protection in the constitution and protect those afforded that protection from all civil liability. This is an extraordinary provision that is not in the best interest of Florida taxpayers and does not belong in the state constitution.

The devil, they say, “is in the details” and many of the details regarding the implementation of Amendment 3 cannot be known until the legislature takes action. Depending on how implementing legislation is written, the new tax revenue and jobs generated by legalization may or may not exceed the societal costs.

The ability to place constitutional amendments on the ballot through citizen initiatives makes it easy for well-financed special interest groups, such as those supporting Amendment 3, to protect or advance their interests through constitutional amendments. If there was ever an issue that was unworthy of constitutional enshrinement, it was the 2002 amendment promoted by well-financed animal rights groups that prohibits the cruel confinement of pregnant pigs in gestation crates. This measure in no way establishes the basic order of government, defines the relationship between government and those that are governed, or describes the rights of citizens. Yet, it is in our constitution. Florida TaxWatch supports efforts to limit the ability of well-financed special interest groups to secure constitutional protections, not to advance a fundamental right but to increase their profits. **For these reasons...**



Florida  
**TaxWatch**



**RECOMMENDS A  
“NO” VOTE ON  
AMENDMENT 3.**





# AMENDMENT 4

## TITLE

AMENDMENT TO LIMIT GOVERNMENT INTERFERENCE WITH ABORTION

## PLACED BY

CITIZENS' INITIATIVE,  
*FLORIDIANS PROTECTING FREEDOM, INC.*

## BALLOT SUMMARY

“No law shall prohibit, penalize, delay, or restrict abortion before viability or when necessary to protect the patient’s health, as determined by the patient’s healthcare provider. This amendment does not change the Legislature’s constitutional authority to require notification to a parent or guardian before a minor has an abortion.”

## AMENDING

ADDS A NEW SECTION TO ARTICLE I OF THE FLORIDA CONSTITUTION

## A YES VOTE MEANS

A "YES" vote supports establishing a constitutional right to abortion before fetal viability.

## A NO VOTE MEANS

A "NO" vote opposes establishing a constitutional right to abortion before fetal viability.

## THE ARGUMENTS

### SUPPORTERS:

Supporters of Amendment 4 maintain that Floridians should have access to an abortion and be free to make personal medical decisions, without government intrusion.

### OPPONENTS:

Many opponents of Amendment 4 maintain that abortion conflicts with their religious convictions. Because the proposed amendment fails to define the term “healthcare provider,” others point out that the amendment would permit someone other than an actual medical doctor to determine whether an abortion is necessary to protect the mother’s health or if the fetus is viable. Opponents also correctly point out that the proposed amendment would: (a) eliminate the current requirement for parental consent for a minor to have an abortion; (b) allow an abortion up until the moment of birth, including when a fetus is capable of feeling pain; and (c) likely result in mandated public funding of abortions.

## ANALYSIS

In 1973, the *Roe v. Wade* decision by the Supreme Court of the United States (SCOTUS) legalized abortion in the United States during the first trimester of a pregnancy. Since then, abortion has become one of the “lightning rod” issues defining American politics. Prior to April 2022, Florida law permitted abortions up to 24 weeks of pregnancy. In April 2022, in anticipation of a SCOTUS decision that would roll back abortion rights, Florida passed legislation that limited abortion after 15 weeks of pregnancy. The law included exceptions in the event abortion was necessary to save the mother’s life, prevent serious injury, or if the fetus has an abnormality that is fatal.

In 2023, the Florida legislature passed a law banning abortion after six weeks of pregnancy. This law includes exceptions if abortion is necessary to save the mother’s life and, for pregnancies involving rape or incest, abortion is permitted up to 15 weeks of pregnancy. This law took effect on May 1, 2024.

Amendment 4 would permit abortions up until the viability of the fetus. Unfortunately, “viability” is not defined in the proposed amendment. In addition, as technology has improved the length of time needed for an unborn child to be viable (in and outside the womb) has grown shorter and shorter. In addition, the current requirement that a minor must obtain consent from a parent or guardian before having an abortion would not remain in effect.

Most troubling, the amendment allows any “healthcare provider” to decide if an abortion should be performed. The amendment does not require that important decision to be made by a licensed physician. This will almost certainly lead to an increased risk to the health and safety of women.

## FISCAL IMPACT

Section 100.371, Florida Statutes, requires the 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 revised financial impact statement for Amendment 4:

"The proposed amendment would result in significantly more abortions and fewer live births per year in Florida. The increase in abortions could be even greater if the amendment invalidates laws requiring parental consent before minors undergo abortions and those ensuring only licensed physicians perform abortions. There is also uncertainty about whether the amendment will require the state to subsidize abortions with public funds. Litigation to resolve those and other uncertainties will result in additional costs to the state government and state courts that will negatively impact the state budget. An increase in abortions may negatively affect the growth of state and local revenues over time. Because the fiscal impact of increased abortions on state and local revenues and costs cannot be estimated with precision, the total impact of the proposed amendment is indeterminate."

## CONCLUSION

The failure of the amendment to define terms such as "healthcare provider" and "viable" opens the door for someone other than a licensed physician to determine whether an abortion is necessary to protect the mother's health or if the fetus is viable. Moreover, Amendment 4 would eliminate the current requirement for parental consent for a minor to have an abortion and may result in the state subsidizing abortions with public funds. **For these reasons...**



Florida  
**TaxWatch**



**RECOMMENDS A  
“NO” VOTE ON  
AMENDMENT 4.**





# AMENDMENT 5

## TITLE

ANNUAL INFLATION ADJUSTMENT FOR HOMESTEAD PROPERTY TAX EXEMPTION VALUE

## PLACED BY

FLORIDA LEGISLATURE,  
*HOUSE JOINT RESOLUTION 7017*

## BALLOT SUMMARY

“Proposing an amendment to the State Constitution to require an annual adjustment for inflation to the value of current or future homestead exemptions that apply solely to levies other than school district levies and for which every person who has legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another person legally or naturally dependent upon the owner is eligible. This amendment takes effect January 1, 2025.”

## AMENDING

AMENDS ARTICLE VII, SECTION 6; AND ARTICLE XII

## A YES VOTE MEANS

A “**YES**” vote means that you support indexing or adjusting the second \$25,000 homestead exemption to inflation, beginning in 2025. Florida’s property tax laws would change such that the value of homestead property between \$50,000 and \$75,000 would be adjusted by the annual change in the Consumer Price Index (CPI). This exemption does not apply to school district taxes.

## A NO VOTE MEANS

A “**NO**” vote means you oppose indexing or adjusting the second \$25,000 homestead exemption to inflation. Florida’s property tax laws would not change, and the exemption would remain at \$25,000.



## THE ARGUMENTS

### SUPPORTERS:

Supporters say that passage of Amendment 5 will encourage home ownership and drive down the cost of home ownership. Over time, as the cost of living goes up, this increase will be reflected in a homeowner's homestead exemption taxes.

### OPPONENTS:

Opponents argue that Amendment 5 represents a continued legislative attack on local governments and home rule. If passed, Amendment 5 would provide a minimal increase in tax relief to Florida families—but it would hurt local governments and their ability to fund essential public responsibilities like police services and fire response. It would also shift the tax burden away from homeowners and onto renters. This would reduce revenue available to cities and counties. If tax revenue does fall, cities, counties, and special districts may experience difficulty maintaining important government services, such as law enforcement, fire response, etc., without raising other taxes to offset the reduction.

## ANALYSIS

The terms “ad valorem tax” and “property tax” are often used interchangeably. Ad valorem taxes are annual taxes levied by counties, municipalities, school districts, and certain special districts. These taxes are based on the just value (fair market value) of property as determined by county property appraisers on January 1 of each year. Increases in homestead property assessed values are limited by the Save Our Homes (SOH) amendment to the lesser of inflation or three percent. Non-homestead property assessment increases are limited to ten percent.

Homestead property also receives two homestead exemptions. The original homestead exemption exempts the first \$25,000 of the home's assessed value (applies to all tax levies, including school districts). In 2008, Florida voters approved a second \$25,000 homestead exemption that exempts the appraised value between \$50,000 and \$75,000 (this exemption does not apply to taxes levied by the school district). Full property taxes are paid on the appraised value between \$25,000 and \$50,000 and the value over \$75,000. Deducting exemptions from assessed value determines the taxable value upon which property tax rates (millage rates) apply. Each year, all local governing boards calculate millage rates to generate the property tax revenue contemplated in their annual budgets. It is the millage rates governments adopt that ultimately determine someone's tax bill.

Property tax collections grow rapidly in Florida. The last two years have seen double-digit growth, increasing 12.3 percent in FY2022-23 and 13.9 percent in FY2023-24. Total collections



now exceed \$50 billion.<sup>30</sup> Property tax collections decreased by 22 percent from FY2007-08 to FY2012-13, following the bursting of the housing bubble and the Great Recession. This is the only time (since at least 1979) that property taxes fell from one year to the next. Taxes began rising again FY2013-14 and since then, they have more than doubled in eleven years, increasing by 111 percent. However, Save Our Homes has shielded many homeowners from much of this increase.

The issue has been raised that property tax exemptions are not really tax cuts as much as tax shifts. Florida TaxWatch research supports this contention and often highlights the inequities Florida's property tax system creates. The system favors long-term homestead property at the expense of non-homestead property (e.g., businesses, renters, second homes) and new homeowners. Each local government is different, and they respond to reductions in taxable value in different ways. But history has shown that despite the many property tax relief measures that have been passed in Florida, total property taxes collected in the state do not decrease. This is due in part to Florida's rapid growth, but it is also because property values increase almost every year, and local governments seldom adopt the "rolled-back rate."<sup>31</sup>

Save Our Homes and the 2008 homestead exemption have shown that when you reduce taxable value on one segment of property owners, the total tax burden is shifted to other property owners. This is especially true during times of strong home value growth. From 2000 to 2007, the average

homestead tax bill (if under SOH the whole time) fell by 1.1 percent. The average non-homestead tax bill more than doubled, increasing 116 percent. Tax growth was even higher for just non-homestead residential—151 percent. This means that the growth in total property taxes levies from \$14.3 billion in 2000 to \$30.4 billion in 2007 was borne almost entirely by property that did not qualify for SOH.<sup>32</sup>

The ten percent non-homestead assessment cap, created by the voters in 2008, helps to reduce the multi-billion-dollar tax shift from homestead to non-homestead properties that Florida's property tax system creates. However, the shift is still significant. The Save Our Home cap shields \$926 billion of the value of homestead property from taxation. This compares to \$336 billion exempt by the non-homestead 10 percent cap. The two homestead exemptions shield another \$140 billion homestead taxable value. When all exemptions and assessment limitation are considered, homestead property is taxed at less than half (47 percent) of its just value, while non-homestead property is taxed at 80 percent.<sup>33</sup> Exemptions put upward pressure on millage rates, and properties with fewer or no exemptions bear the brunt of those tax increases.

Indexing the second homestead exemption to inflation could contribute to these inequities, but the impact would be relatively small, at least initially. This impact could likely be absorbed by most local governments since property values are expected to continue to rise significantly. Statewide,

<sup>30</sup> Florida Revenue Estimating Conference, *2023 Florida Tax Handbook*, October 2023.

<sup>31</sup> The rolled-back rate is the millage rate that, when applied to the new tax roll, would produce the same amount of property tax revenue the local government collected in the previous year. New construction is not included in the calculation, providing for some revenue growth at the rolled-back rate. Governments are required to calculate the rolled-back each year and include it in the Truth-in-Millage Statement and inform taxpayers of any proposed rate that exceeds it. The rolled-back rate also provides enough revenue to make up for any loss from new exemptions.

<sup>32</sup> Florida TaxWatch, *Repeal of the Non-Homestead Exemption Cap Could Create a Huge Tax Increase and the Tax Shift Would Grow Rapidly*, May 2018.

<sup>33</sup> Revenue Estimating Conference, *Results of the Ad Valorem Revenue Estimating Conference*, July 31, 2024. Calculations by Florida TaxWatch.

taxable value is forecasted to rise by \$248.6 billion in 2025, while the exemption will reduce it by \$2.2 billion.<sup>34</sup> (See Fiscal Impact below).

The implementing bill passed by the Legislature will help many of the counties that could have a problem with the revenue loss. The bill requires the Legislature to annually appropriate money to reimburse “fiscally constrained counties” for the loss. Fiscally constrained counties are counties where a one-mill levy would raise no more than \$5 million in annual tax revenue or are entirely within a rural area of opportunity. Many of these counties have millage rates at or approaching the ten-mill cap, making it more difficult to use millage increases to offset losses. The Legislature provides several types of financial assistance to these counties. This includes some past property tax constitutional amendments, for which \$72.4 million was appropriated this year. There are 29 fiscally constrained counties,<sup>35</sup> and although that is 43 percent of Florida’s counties, they account for only four percent of the population and property tax collections. It is estimated it will take only \$687,058 to reimburse them in the first year, but that would grow to \$4.3 million in 2029.

The homestead exemption has certainly lost value over time, and it becomes less of a tax break for homeowners each year. The second \$25,000 homestead exemption was created in 2008. When adjusted for inflation, it is worth \$16,371 today. The exemption was equal to an average of 12.1 percent of assessed value (8.6 percent of just value) in

2008. It is worth 8.3 percent of assessed value (4.9 percent of just value) today.<sup>36</sup> Moreover, the original \$25,000 homestead exemption has not been increased since 1980, and this amendment does not change that.

## FISCAL IMPACT

As is generally the case with proposed constitutional amendments, the official state fiscal impact estimate is zero/negative indeterminate. The amendment would annually adjust by inflation any future homestead exemptions added to the constitution that only apply to non-school levies. It cannot be predicted if there will be future exemptions added. Because the Legislature brought this amendment to the voters, a financial income statement is not required to accompany the amendment on the ballot.

The state estimators did prepare an estimate of the amendment’s impact on property tax revenue if it passed. It is estimated the amendment would be worth \$2.2 billion in taxable value in the first year (2025), less than one-tenth of one percent of the statewide taxable value of \$3.5 trillion. This would be an estimated \$22.8 million in revenue loss/tax savings in the first year. This would grow over time, reaching \$140.2 million by 2029. This assumes the current statewide non-school millage rate of 10.5329 mills will remain unchanged.<sup>37</sup> Rates could be higher or lower. If local governments increase millage rates to offset revenue loss, the net saving for taxpayers will be lower.

<sup>34</sup> Revenue Estimating Conference, Results of the Revenue Impact Conference, June 17, 2024, and the Ad Valorem Revenue Estimating Conference, July 31, 2024.

<sup>35</sup> Baker, Bradford, Calhoun, Columbia, Desoto, Dixie, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Highlands, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Okeechobee, Putnam, Suwannee, Taylor, Union, Wakulla, and Washington.

<sup>36</sup> Calculations by Florida TaxWatch.

<sup>37</sup> Revenue Estimating Conference, Results of the Revenue Impact Conference, June 17, 2024

This impact could likely be absorbed by most local governments since property values are expected to continue to rise significantly. Statewide, taxable value is forecast to rise by \$248.6 billion in 2025, while the exemption would reduce it by \$2.2 billion. Reimbursement of fiscally constrained counties for any revenue loss will cost the state \$687,058 in the first year, but that would grow to \$4.3 million in 2029.

The amendment will provide tax savings to homestead property owners. Savings will be minimal in the first year but will continue to grow. Using the estimated Save Our Homes growth cap from the latest Ad Valorem Estimating Conference, the amendment would increase the \$25,000 exemption to \$25,663 in 2025, and the exemption would rise to \$28,733 in 2029.<sup>38</sup> This translates (at current millage rates) to tax savings of \$6.98 per homestead taxpayer in the first year, growing to \$32.69 in 2029.

## CONCLUSION

Property taxes in Florida have been rising considerably, and tax relief for Floridians is certainly justified. Homeowners qualifying for homestead exemptions have been shielded from much of that increase. Florida's tax system does shift tax burden from homestead to non-homestead properties (e.g., businesses, renters, second homes) and even new homebuyers, but the tax savings/revenue loss from Amendment 5 is relatively small. Florida's \$50 billion property tax system is big enough so that the size of this tax relief (\$22.8 million in first year) should not produce a significantly noticeable shift, at least in the near future.

Property values are forecasted to see healthy growth in at least the near term, so most local governments should also be able to absorb the revenue loss. The state will reimburse fiscally constrained counties for the revenue loss, lessening the impact on counties that might have a harder time dealing with the fiscal impact. Rising property values lessen the relative value of the homestead exemption over time, and Amendment 5 will allow the exemption to at least keep pace with inflation, if not home value inflation.

Florida TaxWatch believes reduced millage rates, which help all property owners, is a better way to provide tax relief, but Amendment 5 would provide some relief to homeowners without significantly negatively impacting others. **For these reasons...**

<sup>38</sup> Calculations by Florida TaxWatch, using the results of the Ad Valorem Estimating Conference, July 31, 2024.



Florida  
**TaxWatch**



**RECOMMENDS A  
“YES” VOTE ON  
AMENDMENT 5.**





# AMENDMENT 6

## TITLE

REPEAL OF PUBLIC CAMPAIGN FINANCING REQUIREMENT

## PLACED BY

FLORIDA LEGISLATURE,  
*SENATE JOINT RESOLUTION 1114*

“Proposing the repeal of the provision in the State Constitution which requires public financing for campaigns of candidates for elective statewide office who agree to campaign spending limits.”

## BALLOT SUMMARY

## AMENDING

REPEALS ARTICLE VI, SECTION 7 OF THE FLORIDA CONSTITUTION

## A YES VOTE MEANS

A **YES** vote means that the voter supports amending the Florida Constitution to repeal the provision requiring the Legislature to provide public financing to campaigns for statewide offices governed by Florida election laws (Office of the Governor and Cabinet offices). Repealing the provision removes the eligibility of statewide candidates to receive matching funds from the state for residents’ personal contributions of \$250 or less.

## A NO VOTE MEANS

A **NO** vote means that the voter does not support amending the Florida Constitution to repeal the provision requiring the Legislature to provide public financing for campaigns for statewide offices. Maintaining the provision, statewide candidates would remain eligible for matching funds from the state for residents’ personal contributions of \$250 or less.

## THE ARGUMENTS

### SUPPORTERS:

Supporters argue that the use of taxpayer dollars—ranging from \$4.3 million to \$13.0 million during the last four election cycles—should be spent on more pressing, statewide issues. In 2010, a similar constitutional amendment failed to pass, receiving support from a majority of voters (52.48 percent), but failing to receive the 60 percent affirmative votes required for adopting the amendment.

### OPPONENTS:

Opponents argue repealing the provision hurts the integrity of elections by making results more susceptible to large contributions from special interest groups. Additionally, repealing the provision may create a bias toward candidates with personal wealth.

## ANAYLSIS

Nationally, public financing of political elections is uncommon. This is in part due to the U.S. Supreme Court ruling in *Buckley v. Valeo* (1976), which struck down a provision of federal law mandating public financing for presidential elections. It is more common for states to impose limits on contributions made by individuals, corporations, state parties, or political action committees. In 2024, limits on contributions ranged from \$625 in Alaska (individual contributions) to \$36,400 in California (individual and corporation contributions). For statewide offices, Florida has a \$3,000 limit on contributions made by individuals, corporations, and political action committees, and a \$250,000 limit on contributions from political parties.<sup>39</sup>

<sup>39</sup> National Conference of State Legislatures, Campaign Finance Regulation: State Comparisons, October 2022.

<sup>40</sup> The Florida Senate, BILL ANALYSIS AND FISCAL IMPACT STATEMENT SJR 1114, February 2024.

Florida is one of only thirteen states to provide some form of public financing for candidates.<sup>40</sup> In 1986, the Florida Legislature passed the Florida Election Campaign Financing Act to ensure any qualified candidates could effectively compete for statewide office, despite personal financial limitations.



The provision provides candidates with matching funds for campaign contributions of \$250 or less. Only contributions from registered Florida voters are eligible for matching funds. The provision was amended in 1998 to establish campaign spending limits. As it stands, a gubernatorial candidate can spend up to \$2 for each Florida-registered voter and a candidate for a cabinet position



can spend up to \$1 for each Florida-registered voter. If an opponent who is not publicly financed spends more than the financial limit, the publicly financed candidate is released from their expenditure limit to the extent the nonparticipating candidate exceeded the limit.

Research suggests the Florida Legislature's concern was well-founded. Early fundraising is a strong predictor of who is most likely to win primary races. Paid advertisements have a notable impact if the candidate buying the advertisement is not already well-known; if the election's jurisdiction is not strongly aligned with one political party; and if the race lacks an incumbent.<sup>41</sup>

To consider whether the current provision satisfies its objectives, Florida TaxWatch looked at financial data from the 2018 general election, the most recent election without a full slate of incumbents<sup>42</sup> running for statewide offices. The personal wealth of primary candidates ranged from \$0 to \$113 million. The 21 filed candidates represent a large range of personal wealth—two of the candidates reported a net worth less than the median net worth of American families (\$141,100), and five reported a net worth less than the median net worth of American families with a college degree (\$357,300).<sup>43</sup>

Ten candidates used \$9.8 million in public campaign financing during the 2018 election cycle, including each winner in the governor and cabinet races and six opponents. Of the five candidates, that reported net worth less than the median net worth of college-educated American families, three used public financing during their elections. Two of these candidates won their primary elections and one won their general election.

41 See, University of Florida, "Money in elections doesn't mean what you think it does," October 2018 and FiveThirtyEight, "How Money Affects Elections," September 2018.

42 Chief Financial Officer Jimmy Patronis was elected during a special election before the 2018 election.

43 The estimate for the median net worth of American families is from Board of Governors of the Federal Reserve System, Changes in U.S. Family Finance from 2019 to 2022, October 2023.

44 Florida Division of Elections, "Public Campaign Finance 2018".

45 Florida TaxWatch collected all donor information from the Campaign Finance Database hosted by the Division of Elections, Florida Department of State.

Before the 2018 gubernatorial primaries, the eventual Republican and Democratic winning candidates received \$976,000 and \$495,000, respectively, in public campaign financing. The winning Republican candidate's opponent received \$1.1 million in public campaign financing and the winning Democratic candidate's opponent received \$1.2 million. By the end of the general election, the Republican candidate received \$3.2 million in public campaign financing and the Democratic candidate received \$2.6 million.<sup>44</sup> Although the intended outcome—less wealthy candidates being able to compete successfully in statewide elections—occurred, the impact of the additional financing in bringing about these outcomes is unknown, especially considering the funding advantages maintained by their opponents.

The intent of public campaign financing was not only to increase the ability of less-wealthy candidates to be elected, but to maximize the impact of small donor contributions from Florida voters. Reviewing total contributions from unique Florida addresses during the 2018 gubernatorial election, contributions to the Democratic candidate averaged \$195.95, and contributions to the Republican candidate averaged \$458.16. This suggests that larger donors are more likely to contribute up to or above the \$250 limit. Although the 2018 Democratic candidate for governor received contributions from nearly 8,000 more unique Florida addresses than his Republican opponent, the Democratic candidate's campaign received about \$600,000 less in public campaign financing.<sup>45</sup>



## FISCAL IMPACT

Public financing is a recurring cost, occurring once every four years during statewide elections for the governor and cabinet-level positions. Since 2010, public campaign financing has exceeded \$33.3 million of taxpayer money, and with each election cycle, the cost seems to be growing. In 2010, \$6.1 million in public financing was provided to statewide political campaigns; in 2022, public financing reached \$13.0 million. Notably, during the latest election cycle, most of the public financing costs came from incumbents. Incumbents typically require less spending on political elections due to established name recognition. During the next election cycle, most incumbents will be term-limited, which may result in even greater public financing costs as new candidates try to build their name recognition. If Amendment 6 passes, the cost savings will first be realized during the 2028-2029 election.

## CONCLUSION

Florida's public campaign financing law was passed in 1986 to limit the influence of special interests and big campaign donors. The current campaign public finance provisions incentivize candidates who choose to accept public funding to seek out many supporters, not just a few big donors. It enables more candidates from diverse backgrounds to run statewide. Designed correctly, small donor public financing also permits candidates to raise and spend what they need to compete in the super PAC era, should they choose to opt in. While not perfect, the current system appears to be achieving its intended purpose. **For these reasons...**



Florida  
**TaxWatch**



**RECOMMENDS A  
"NO" VOTE ON  
AMENDMENT 6.**





# TAKE ME WITH YOU!

Ballot Number	Title	TaxWatch Recommendation	My Vote
1	Partisan Election of Members of District School Boards	YES	
NOTES:			
2	Right to Fish and Hunt	YES	
NOTES:			
3	Adult Personal Use of Marijuana	NO	
NOTES:			



4	<b>Amendment to Limit Government Interference with Abortion</b>	NO	
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NOTES:

5	<b>Annual Inflation Adjustment for Homestead Property Tax Exemption Value</b>	YES	
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NOTES:

6	<b>Repeal of Public Campaign Financing Requirement</b>	NO	
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NOTES:



## FULL TEXT OF EACH AMENDMENT

Full text of all amendments can be found at <https://files.floridados.gov/media/708337/eng-2024-booklet-constitutional-amend-v20240825-final-for-publication.pdf>

Words underlined are additions; words ~~stricken~~ are deleted.

### AMENDMENT 1 | ARTICLE IX, SECTION 4 AND ARTICLE XII

#### PARTISAN ELECTION OF MEMBERS OF DISTRICT SCHOOL BOARDS

##### ARTICLE IX EDUCATION

SECTION 4. School districts; school boards.—

(a) Each county shall constitute a school district; provided, two or more contiguous counties, upon vote of the electors of each county pursuant to law, may be combined into one school district. In each school district there shall be a school board composed of five or more members chosen by vote of the electors in a partisan ~~nonpartisan~~ election for appropriately staggered terms of four years, as provided by law.

(b) The school board shall operate, control and supervise all free public schools within the school district and determine the rate of school district taxes within the limits prescribed herein. Two or more school districts may operate and finance joint educational programs.

##### ARTICLE XII SCHEDULE

Partisan election of members of district school boards.— This section and the amendment to Section 4 of Article IX requiring members of a district school board to be elected in a partisan election rather than a nonpartisan election shall take effect upon approval by the electors, except that members of district school boards may not be elected on a partisan basis until the general election held in November 2026. However, partisan primary elections may occur before the general election held on November 3, 2026, for purposes of nominating political party candidates to that office for placement on the 2026 general election ballot.



## AMENDMENT 2 | ARTICLE I, SECTION 28

### RIGHT TO HUNT AND FISH

#### ARTICLE I

#### DECLARATION OF RIGHTS

SECTION 28. Fishing, hunting, and the taking of fish and wildlife.—Fishing, hunting, and the taking of fish and wildlife, including by the use of traditional methods, shall be preserved forever as a public right and preferred means of responsibly managing and controlling fish and wildlife. This section does not limit the authority granted to the Fish and Wildlife Conservation Commission under Section 9 of Article IV.

## AMENDMENT 3 | ARTICLE X, SECTION 29

### ADULT PERSONAL USE OF MARIJUANA

#### ARTICLE X, SECTION 29

#### FINANCIAL AND STATE BUDGET IMPACT STATEMENTS

The amendment’s financial impact primarily comes from expected sales tax collections. If legal today, sales of non-medical marijuana would be subject to sales tax and would remain so if voters approve this amendment. Based on other states’ experiences, expected retail sales of non-medical marijuana would generate at least \$195.6 million annually in state and local sales tax revenues once the retail market is fully operational, although the timing of this occurring is unclear. Under current law, the existing statutory framework for medical marijuana is repealed six months after the effective date of this amendment which affects how this amendment will be implemented. A new regulatory structure for both medical and nonmedical use of marijuana will be needed. Its design cannot be fully known until the legislature acts; however, regulatory costs will probably be offset by regulatory fees. Other potential costs and savings cannot be predicted. **THIS PROPOSED CONSTITUTIONAL AMENDMENT IS ESTIMATED TO HAVE A NET POSITIVE IMPACT ON THE STATE BUDGET. THIS IMPACT MAY RESULT IN GENERATING ADDITIONAL REVENUE OR AN INCREASE IN GOVERNMENT SERVICES.**

#### ARTICLE X

#### MISCELLANEOUS

SECTION 29. Medical mMarijuana production, possession and use.—

(a) PUBLIC POLICY.

(1) The medical use of marijuana by a qualifying patient or caregiver in compliance with this section is not subject to criminal or civil liability or sanctions under Florida law.

(2) A physician shall not be subject to criminal or civil liability or sanctions under Florida law solely for issuing a physician certification with reasonable care to a person diagnosed with a debilitating medical condition in compliance with this section.

(3) Actions and conduct by a Medical Marijuana Treatment Center registered with the Department, or its agents or employees, and in compliance with this section and Department regulations, shall not be subject to criminal or civil liability or sanctions under Florida law.

(4) The non-medical personal use of marijuana products and marijuana accessories by an adult, as defined below, in compliance with this section is not subject to any criminal or civil liability or sanctions under Florida Law.



(5) Medical Marijuana Treatment Centers, and other entities licensed as provided below, are allowed to acquire, cultivate, process, manufacture, sell, and distribute marijuana products and marijuana accessories to adults for personal use upon the Effective Date provided below. A Medical Marijuana Treatment Center, or other state licensed entity, including its agents and employees, acting in accordance with this section as it relates to acquiring, cultivating, processing, manufacturing, selling, and distributing marijuana products and marijuana accessories to adults for personal use shall not be subject to criminal or civil liability or sanctions under Florida law.

(b) DEFINITIONS. For purposes of this section, the following words and terms shall have the following meanings:

(1) “Debilitating Medical Condition” means cancer, epilepsy, glaucoma, positive status for human immunodeficiency virus (HIV), acquired immune deficiency syndrome (AIDS), posttraumatic stress disorder (PTSD), amyotrophic lateral sclerosis (ALS), Crohn’s disease, Parkinson’s disease, multiple sclerosis, or other debilitating medical conditions of the same kind or class a or comparable to those enumerated, and for which a physician believes that the medical use of marijuana would likely outweigh the potential health risks for a patient.

(2) “Department” means the Department of Health or its successor agency.

(3) “Identification card” means a document issued by the Department that identifies a qualifying patient or a caregiver.

(4) “Marijuana” has the meaning given cannabis in Section 893.02(3), Florida Statutes (2014), and, in addition, “Low-THC cannabis” as defined in Section 381.986(1)(b), Florida Statutes (2014), shall also be included in the meaning of the term “marijuana.”

(5) “Medical Marijuana Treatment Center” (MMTC) means an entity that acquires, cultivates, possesses, processes (including development of related products such as food, tinctures, aerosols, oils, or ointments), transfers, transports, sells, distributes, dispenses, or administers marijuana, products containing marijuana, related supplies, or educational materials to qualifying patients or their caregivers and is registered by the Department.

(6) “Medical use” means the acquisition, possession, use, delivery, transfer, or administration of an amount of marijuana not in conflict with Department rules, or of related supplies by a qualifying patient or caregiver for use by the caregiver’s designated qualifying patient for the treatment of a debilitating medical condition.

(7) “Caregiver” means a person who is at least twenty-one (21) years old who has agreed to assist with a qualifying patient’s medical use of marijuana and has qualified for and obtained a caregiver identification card issued by the Department. The Department may limit the number of qualifying patients a caregiver may assist at one time and the number of caregivers that a qualifying patient may have at one time. Caregivers are prohibited from consuming marijuana obtained for medical use by the qualifying patient.

(8) “Physician” means a person who is licensed to practice medicine in Florida.

(9) “Physician certification” means a written document signed by a physician, stating that in the physician’s professional opinion, the patient suffers from a debilitating medical condition, that the medical use of marijuana would likely outweigh the potential health risks for the patient, and for how long the physician recommends the medical use of marijuana for the patient. A physician certification may

only be provided after the physician has conducted a physical examination and a full assessment of the medical history of the patient. In order for a physician certification to be issued to a minor, a parent or legal guardian of the minor must consent in writing.

(10) “Qualifying patient” means a person who has been diagnosed to have a debilitating medical condition, who has a physician certification and a valid qualifying patient identification card. If the Department does not begin issuing identification cards within nine (9) months after the effective date of this section, then a valid physician certification will serve as a patient identification card in order to allow a person to become a “qualifying patient” until the Department begins issuing identification cards.

(11) “Marijuana accessories” means any equipment, product, or material of any kind that are used for inhaling, ingesting, topically applying, or otherwise introducing marijuana products into the human body for personal use.

(12) “Marijuana products” means marijuana or goods containing marijuana.

(13) “Personal use” means the possession, purchase, or use of marijuana products or marijuana accessories by an adult 21 years of age or older for non-medical personal consumption by smoking, ingestion, or otherwise. An adult need not be a qualifying patient in order to purchase marijuana products or marijuana accessories for personal use from a Medical Marijuana Treatment Center. An individual’s possession of marijuana for personal use shall not exceed 3.0 ounces of marijuana except that not more than five grams of marijuana may be in the form of concentrate.

(c) LIMITATIONS.

(1) Nothing in this section allows for a violation of any law other than for conduct in compliance with the provisions of this section.

(2) Nothing in this section shall affect or repeal laws relating to non-medical use, possession, production, or sale of marijuana.

(2) Nothing in this amendment prohibits the Legislature from enacting laws that are consistent with this amendment.

(3) Nothing in this section authorizes the use of medical marijuana by anyone other than a qualifying patient.

(4) Nothing in this section shall permit the operation of any vehicle, aircraft, train or boat while under the influence of marijuana.

(5) Nothing in this section changes federal law or requires the violation of federal law or purports to give immunity under federal law.

(6) Nothing in this section shall require any accommodation of any on-site medical use of marijuana in any correctional institution or detention facility or place of education or employment, or of smoking medical marijuana in any public place.

(7) Nothing in this section shall require any health insurance provider or any government agency or authority to reimburse any person for expenses related to the medical use of marijuana.

(8) Nothing in this section shall affect or repeal laws relating to negligence or professional malpractice on the part of a qualified patient, caregiver, physician, MMTC, or its agents or employees.

(d) DUTIES OF THE DEPARTMENT. The Department shall issue reasonable regulations necessary for the implementation and enforcement of this section. The purpose of the regulations is to ensure the availability and safe use of medical marijuana by qualifying patients. It is the duty of the Department to promulgate regulations in a timely fashion.

(1) Implementing Regulations. In order to allow the Department sufficient time after passage of this section, the following regulations shall be promulgated no later than six (6) months after the effective date of this section:

a. Procedures for the issuance and annual renewal of qualifying patient identification cards to people with physician certifications and standards for renewal of such identification cards. Before issuing an identification card to a minor, the Department must receive written consent from the minor’s parent or legal guardian, in addition to the physician certification.

b. Procedures establishing qualifications and standards for caregivers, including conducting appropriate background checks, and procedures for the issuance and annual renewal of caregiver identification cards.

c. Procedures for the registration of MMTCs that include procedures for the issuance, renewal, suspension and revocation of registration, and standards to ensure proper security, record keeping, testing, labeling, inspection, and safety.

d. A regulation that defines the amount of marijuana that could reasonably be presumed to be an adequate supply for qualifying patients’ medical use, based on the best available evidence. This presumption as to quantity may be overcome with evidence of a particular qualifying patient’s appropriate medical use.

(2) Identification cards and registrations. The Department shall begin issuing qualifying patient and caregiver identification cards and registering MMTCs no later than nine (9) months after the effective date of this section.

(3) If the Department does not issue regulations, or if the Department does not begin issuing identification cards and registering MMTCs within the time limits set in this section, any Florida citizen shall have standing to seek judicial relief to compel compliance with the Department’s constitutional duties.

(4) The Department shall protect the confidentiality of all qualifying patients. All records containing the identity of qualifying patients shall be confidential and kept from public disclosure other than for valid medical or law enforcement purposes.

(e) LEGISLATION. Nothing in this section shall limit the legislature from enacting laws consistent with this section. The legislature may provide for the licensure of entities that are not Medical Marijuana Treatment Centers to acquire, cultivate, possess, process, transfer, transport, sell, and distribute marijuana products and marijuana accessories for personal use by adults.

(f) SEVERABILITY. The provisions of this section are severable and if any clause, sentence, paragraph or section of this measure, or an application thereof, is adjudged invalid by a court of competent jurisdiction other provisions shall continue to be in effect to the fullest extent possible.

(g) EFFECTIVE DATE. This amendment shall become effective six (6) months after approval by the voters.



## AMENDMENT 4 | ARTICLE 1, NEW SECTION

### AMENDMENT TO LIMIT GOVERNMENT INTERFERENCE WITH ABORTION

#### ARTICLE 1, NEW SECTION

##### FINANCIAL AND STATE BUDGET IMPACT STATEMENTS

The proposed amendment would result in significantly more abortions and fewer live births per year in Florida. The increase in abortions could be even greater if the amendment invalidates laws requiring parental consent before minors undergo abortions and those ensuring only licensed physicians perform abortions. There is also uncertainty about whether the amendment will require the state to subsidize abortions with public funds. Litigation to resolve those and other uncertainties will result in additional costs to the state government and state courts that will negatively impact the state budget. An increase in abortions may negatively affect the growth of state and local revenues over time. Because the fiscal impact of increased abortions on state and local revenues and costs cannot be estimated with precision, the total impact of the proposed amendment is indeterminate. **THE FINANCIAL IMPACT OF THIS AMENDMENT CANNOT BE DETERMINED DUE TO AMBIGUITIES AND UNCERTAINTIES SURROUNDING THE AMENDMENT'S IMPACT.**

#### ARTICLE 1

##### DECLARATION OF RIGHTS

SECTION \_\_\_\_\_. Limiting government interference with abortion.— Except as provided in Article X, Section 22, no law shall prohibit, penalize, delay, or restrict abortion before viability or when necessary to protect the patient's health, as determined by the patient's healthcare provider.

## AMENDMENT 5 | ARTICLE VII, SECTION 6 AND ARTICLE XII

### ANNUAL ADJUSTMENTS TO THE VALUE OF CERTAIN HOMESTEAD EXEMPTIONS

#### ARTICLE VII

#### FINANCE AND TAXATION

SECTION 6. Homestead exemptions.— (a)(1) 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, as follows:

a. Up to the assessed valuation of twenty-five thousand dollars; and,

b. 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.

(2) The twenty-five thousand dollar amount of assessed valuation exempt from taxation provided in subparagraph (a)(1)b. shall be adjusted annually on January 1 of each year for inflation using 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, if such percent change is positive.

(3) The amount of assessed valuation exempt from taxation for which every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another person legally or naturally dependent upon the owner, is eligible, and which applies solely to levies other than school district levies, that is added to this constitution after January 1, 2025, shall be adjusted annually on January 1 of each year for inflation using 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, if such percent change is positive, beginning the year following the effective date of such exemption.

(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, 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 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 maintained thereon the permanent residence of the owner for not less than twenty-five years, 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.

(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 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:

(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**  
**SCHEDULE**

Annual adjustment to homestead exemption value.—This section and the amendment to Section 6 of Article VII requiring an annual adjustment for inflation of specified homestead exemptions shall take effect January 1, 2025.



## AMENDMENT 6 | ARTICLE VI, SECTION 7

### REPEAL OF PUBLIC CAMPAIGN FINANCING REQUIREMENT

#### TEXT TO BE REPEALED:

#### ARTICLE VI, SECTION 7

#### SUFFRAGE AND ELECTIONS

~~SECTION 7. Campaign spending limits and funding of campaigns for elective state-wide office.—It is the policy of this state to provide for state-wide elections in which all qualified candidates may compete effectively. A method of public financing for campaigns for state-wide office shall be established by law. Spending limits shall be established for such campaigns for candidates who use public funds in their campaigns. The legislature shall provide funding for this provision. General law implementing this paragraph shall be at least as protective of effective competition by a candidate who uses public funds as the general law in effect on January 1, 1998.~~

## ABOUT FLORIDA TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the taxpayers 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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